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

Lori A. Shibinette
 Commissioner

Deborah D. Scheetz
 Director

105 PLEASANT STREET, CONCORD, NH 03301
 603-271-5034 1-800-852-3345 Ext. 5034
 Fax: 603-271-5166 TDD Access: 1-800-735-2964
 www.dhhs.nh.gov

June 15, 2020

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to amend existing **Retroactive, Sole Source** contracts with the vendors listed below for the provision of nutrition and/or transportation services, by exercising contract renewal options, by increasing the total price limitation by \$22,805,506 from \$38,761,062 to \$61,566,568 and extending the completion dates from June 30, 2020, to June 30, 2022, effective retroactive to March 20, 2020, upon Governor and Council approval. 57.15% Federal Funds. 42.85% General Funds.

Governor and Executive Council approved the original contracts and subsequent amendments as indicated in the table below.

Vendor Name	Vendor Code	Area Served	Current Amount	Requested Action - Increase (Decrease)	Revised Amount	Approval History (<i>*** See note below ***</i>)
Community Action Program Belknap-Merrimack Counties, Inc.	177203	Concord	\$6,715,026.00	\$3,949,303.03	\$10,664,329.03	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Community Action Partnerships of Strafford County	177200	Dover	\$145,008.00	\$83,432.00	\$228,440.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Easter Seals New Hampshire, Inc.	177204	Manchester	\$393,493.00	\$226,400.00	\$619,893.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Gibson Center for Seniors	155344	North Conway	\$1,116,349.00	\$658,027.46	\$1,774,376.46	O: 12/21/2016, #15 A1: 12/20/2017, #23

						A2: 2/20/2019, #24
Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$5,112,755.00	\$2,991,908.78	\$8,104,663.78	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Greater Wakefield Resource Center	158408	Union	\$65,696.00	\$38,400.00	\$104,096.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Lamprey Health Care	177677	Newmarket	\$247,272.00	\$142,266.00	\$389,538.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Newport Senior Center	177250	Newport	\$2,781,661.00	\$1,635,497.77	\$4,417,158.77	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Ossipee Concerned Citizens	170158	Center Ossipee	\$1,633,927.00	\$962,050.98	\$2,595,977.98	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Rockingham Nutrition / Meals on Wheels	155197	Brentwood	\$6,299,278.00	\$3,708,259.44	\$10,007,537.44	O: 12/21/2016, #15 A1: 6/7/2017, #13 A2: 12/20/2017, #23 A3: 2/20/2019, #24
Southwestern Community Services	177511	Keene	\$244,160.00	\$140,480.00	\$384,640.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
St. Joseph Community Services	155093	Merrimack	\$6,717,984.00	\$3,979,070.18	\$10,697,054.18	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24

Stafford Nutrition MOW	260818	Somersworth	\$1,726,898.00	\$1,021,987.35	\$2,748,885.35	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Tri-County Community Action Program	177195	Berlin	\$3,067,119.00	\$1,800,769.83	\$4,867,888.83	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
VNA at HCS	177274	Keene	\$2,494,436.00	\$1,467,653.18	\$3,962,089.18	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
		Total:	\$38,761,062.00	22,805,506.00	\$61,566,568.00	
<p>*** Note: Governor Sununu recently approved the addition of \$1,198,800 of emergency federal COVID-19 funding to the existing contracts to allow the Department to immediately disperse funding to Contractors to better support older, isolated, and frail adults who have become increasingly isolated during the COVID-19 pandemic. See the informational item on the 6/24/20 G&C agenda.</p>						

Funds are available in the following accounts for State Fiscal Years 2020 and 2021 and are anticipated to be available in State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified.

See attached fiscal details.

EXPLANATION – REQUESTED ACTION

This request is **Retroactive** because the Department needed to adjust the application of Older Americans Act funds for unforeseen expenses due to the change from congregate meal services to at-home meal services, as congregate locations closed due to the State of Emergency to protect people from the spread of COVID-10. This request is **Sole Source** because the Department is requesting the current contracts be extended twenty-one (21) months beyond the three (3) month renewal option currently available in the agreements. The purpose of this request is to enable the current Contractors, who have the ability to immediately continue to support the older, isolated, and frail adults they have been serving during the ongoing pandemic by continuing to provide nutrition and transportation services by extending the completion date and increasing the price limitation of the contracts. These funds will be used to support the ongoing need for these services for older, isolated, and frail adults in order to assist them to continue living as independently as possible, both safely and with dignity.

Nutrition services are comprised of home delivered and/or congregate meals. Contractors will deliver meals to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to COVID-19 or recovery from illness or injury. Each meal shall include at least one-third (1/3) of the recommended daily calorie allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The Contractors will prepare meals,

to the extent possible, that incorporate the special dietary needs and preferences of clients, including recommendations from clients' licensed practitioners.

The Contractors will provide congregate meals in community settings, where individuals travel to a specific site to share a meal with other individuals. Due to the COVID-19 health risks facing New Hampshire today, congregate meals are not currently possible but will continue as soon it is determined safe to do so. Each meal shall include at least one-third (1/3) of the recommended daily calorie allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The Contractors will prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of clients, including recommendations from clients' licensed practitioners. Due to the COVID-19 Emergency, congregate meals in community settings are currently suspended. Contractors will follow federal, state, and local guidelines for re-opening congregate meal settings and providing congregate meals.

Transportation services include providing individuals with transportation in a vehicle to and from home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Contractors will ensure that vehicles used for transportation services are registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing transportation services will be licensed in accordance with applicable New Hampshire Administrative Rules.

The Contractors will assist individuals in accessing the aforementioned services in accordance with the Older Americans Act, and other federal, state, and local guidelines to ensure the safety of those served during the COVID-19 emergency.

These nutrition and transportation services support individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need. The services enable eligible adults to live as independently and safely as possible, and with dignity. The Contractors will ensure that clients served meet eligibility requirements for services and ensure that clients have access to appropriate services. Approximately 62,192 individuals will be served with congregate and home-delivered meals and 246,312 per person, per day units of transportation services will be provided from July 1, 2020 through June 30, 2022.

As referenced in the Exhibit C-1 of the contracts, the agreements include the option to extend services for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council. The Contracts were previously renewed for one (1) year and nine (9) months. The Department is exercising the remaining three (3) months available and requesting the extension of the contract for an additional twenty-one (21) months.

The nutrition and transportation services were to provide support to individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need.

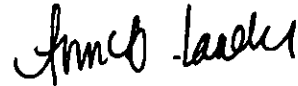
Should the Governor and Executive Council not authorize this request, thousands of older adults and younger adults with disabilities or chronic illnesses may not have access to home-delivered meals, congregate meals, or transportation services.

Area served: Statewide

Source of Funds: General Funds, Federal Funds from Title IIIB CFDA# 93.044 / FAIN# 2001NHOASS; Title IIIC1 & C2 CFDA# 93.045 / FAIN 2001NHOACM, CFDA# 93.045 / FAIN# 2001NHOAHD, CFDA# 93.667 / FAIN# 2001NHSOSR.

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

Respectfully submitted,



Ann H. Landry

Associate Commissioner

Nutrition and Transportation
Financial Detail Attachment Sheet

Nutrition and Transportation Amendments
FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (50% Federal Funds; 50% General Funds)

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,617.00	\$0.00	\$124,617.00
541-500383	Meals - Congregate	2017	\$163,598.00	\$0.00	\$163,598.00
544-500386	Meals - Home Delivered	2017	\$334,758.00	\$0.00	\$334,758.00
512-500352	Transportation of Clients	2018	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2018	\$343,846.00	\$0.00	\$343,846.00
544-500386	Meals - Home Delivered	2018	\$703,599.00	\$0.00	\$703,599.00
512-500352	Transportation of Clients	2019	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2019	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2019	\$730,379.00	\$0.00	\$730,379.00
512-500352	Transportation of Clients	2020	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2020	\$356,934.00	(\$90,000.00)	\$266,934.00
544-500386	Meals - Home Delivered	2020	\$730,380.00	\$139,119.01	\$869,499.01
102-500731	Contracts (FFCRA)	2020	\$0.00	\$196,280.00	\$196,280.00
512-500352	Transportation of Clients	2021	\$0.00	\$261,743.00	\$261,743.00
541-500383	Meals - Congregate	2021	\$0.00	\$356,934.00	\$356,934.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$779,499.01	\$779,499.01
512-500352	Transportation of Clients	2022	\$0.00	\$261,743.00	\$261,743.00
541-500383	Meals - Congregate	2022	\$0.00	\$356,934.00	\$356,934.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$779,499.01	\$779,499.01
		<i>Subtotal</i>	\$4,630,274.00	\$3,041,751.03	\$7,672,025.03

Nutrition and Transportation
Financial Detail Attachment Sheet

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,894.00	\$0.00	\$53,894.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$113,199.00	\$0.00	\$113,199.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$113,200.00	\$113,200.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$113,200.00	\$113,200.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		<i>Subtotal</i>	\$393,493.00	\$226,400.00	\$619,893.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$12,846.00	\$0.00	\$12,846.00
541-500383	Meals - Congregate	2017	\$46,750.00	\$0.00	\$46,750.00
544-500386	Meals - Home Delivered	2017	\$65,401.00	\$0.00	\$65,401.00
512-500352	Transportation of Clients	2018	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2018	\$98,260.00	\$0.00	\$98,260.00
544-500386	Meals - Home Delivered	2018	\$137,454.00	\$0.00	\$137,454.00
512-500352	Transportation of Clients	2019	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2019	\$102,000.00	\$0.00	\$102,000.00
544-500386	Meals - Home Delivered	2019	\$142,685.00	\$0.00	\$142,685.00
512-500352	Transportation of Clients	2020	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2020	\$102,000.00	\$0.00	\$102,000.00
544-500386	Meals - Home Delivered	2020	\$142,686.00	\$9,595.82	\$152,281.82
102-500731	Contracts (FFCRA)	2020	\$0.00	\$38,340.00	\$38,340.00
512-500352	Transportation of Clients	2021	\$0.00	\$26,956.00	\$26,956.00
541-500383	Meals - Congregate	2021	\$0.00	\$102,000.00	\$102,000.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$152,281.82	\$152,281.82
512-500352	Transportation of Clients	2022	\$0.00	\$26,956.00	\$26,956.00
541-500383	Meals - Congregate	2022	\$0.00	\$102,000.00	\$102,000.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$152,281.82	\$152,281.82
		<i>Subtotal</i>	\$930,950.00	\$610,411.46	\$1,541,361.46

Nutrition and Transportation
Financial Detail Attachment Sheet

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,131.00	\$0.00	\$183,131.00
541-500383	Meals - Congregate	2017	\$187,622.00	\$0.00	\$187,622.00
544-500386	Meals - Home Delivered	2017	\$161,073.00	\$0.00	\$161,073.00
512-500352	Transportation of Clients	2018	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2018	\$394,346.00	\$0.00	\$394,346.00
544-500386	Meals - Home Delivered	2018	\$338,546.00	\$0.00	\$338,546.00
512-500352	Transportation of Clients	2019	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2019	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2019	\$351,432.00	\$0.00	\$351,432.00
512-500352	Transportation of Clients	2020	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2020	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2020	\$351,432.00	\$23,634.26	\$375,066.26
102-500731	Contracts (FFCRA)	2020	\$0.00	\$94,450.00	\$94,450.00
512-500352	Transportation of Clients	2021	\$0.00	\$384,625.00	\$384,625.00
541-500383	Meals - Congregate	2021	\$0.00	\$409,356.00	\$409,356.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$375,066.26	\$375,066.26
512-500352	Transportation of Clients	2022	\$0.00	\$384,625.00	\$384,625.00
541-500383	Meals - Congregate	2022	\$0.00	\$409,356.00	\$409,356.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$375,066.26	\$375,066.26
		Subtotal	\$3,940,169.00	\$2,456,178.78	\$6,396,347.78

Nutrition and Transportation
Financial Detail Attachment Sheet

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$8,800.00	\$0.00	\$8,800.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$18,496.00	\$0.00	\$18,496.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$19,200.00	\$19,200.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$0.00	\$19,200.00	\$19,200.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		<i>Subtotal</i>	\$65,696.00	\$38,400.00	\$104,096.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,873.00	\$0.00	\$33,873.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$71,133.00	\$71,133.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$71,133.00	\$71,133.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$247,272.00	\$142,266.00	\$389,538.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$38,725.00	\$0.00	\$38,725.00
541-500383	Meals - Congregate	2017	\$80,366.00	\$0.00	\$80,366.00
544-500386	Meals - Home Delivered	2017	\$124,955.00	\$0.00	\$124,955.00
512-500352	Transportation of Clients	2018	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2018	\$168,909.00	\$0.00	\$168,909.00
544-500386	Meals - Home Delivered	2018	\$262,632.00	\$0.00	\$262,632.00
512-500352	Transportation of Clients	2019	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2019	\$175,338.00	\$0.00	\$175,338.00
544-500386	Meals - Home Delivered	2019	\$272,627.00	\$0.00	\$272,627.00
512-500352	Transportation of Clients	2020	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2020	\$175,338.00	(\$42,000.00)	\$133,338.00
544-500386	Meals - Home Delivered	2020	\$272,628.00	\$60,334.59	\$332,962.59
102-500731	Contracts (FFCRA)	2020	\$0.00	\$73,270.00	\$73,270.00
512-500352	Transportation of Clients	2021	\$0.00	\$81,341.00	\$81,341.00
541-500383	Meals - Congregate	2021	\$0.00	\$175,338.00	\$175,338.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$290,962.59	\$290,962.59
512-500352	Transportation of Clients	2022	\$0.00	\$81,341.00	\$81,341.00
541-500383	Meals - Congregate	2022	\$0.00	\$175,338.00	\$175,338.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$290,962.59	\$290,962.59
		<i>Subtotal</i>	\$1,815,541.00	\$1,186,887.77	\$3,002,428.77

Nutrition and Transportation
Financial Detail Attachment Sheet

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$62,778.00	\$0.00	\$62,778.00
544-500386	Meals - Home Delivered	2017	\$71,858.00	\$0.00	\$71,858.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$131,946.00	\$0.00	\$131,946.00
544-500386	Meals - Home Delivered	2018	\$151,031.00	\$0.00	\$151,031.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$136,968.00	\$0.00	\$136,968.00
544-500386	Meals - Home Delivered	2019	\$156,779.00	\$0.00	\$156,779.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$136,968.00	(\$12,000.00)	\$124,968.00
544-500386	Meals - Home Delivered	2020	\$156,780.00	\$22,543.66	\$179,323.66
102-500731	Contracts (FFCRA)	2020	\$0.00	\$42,130.00	\$42,130.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$136,968.00	\$136,968.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$167,323.66	\$167,323.66
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$0.00	\$136,968.00	\$136,968.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$167,323.66	\$167,323.66
		<i>Subtotal</i>	\$1,005,108.00	\$661,256.98	\$1,666,364.98

Nutrition and Transportation
Financial Detail Attachment Sheet

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$90,843.00	\$0.00	\$90,843.00
541-500383	Meals - Congregate	2017	\$123,750.00	\$0.00	\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00	\$0.00	\$331,837.00
512-500352	Transportation of Clients	2018	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2018	\$260,100.00	\$0.00	\$260,100.00
544-500386	Meals - Home Delivered	2018	\$697,461.00	\$0.00	\$697,461.00
512-500352	Transportation of Clients	2019	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2019	\$270,000.00	\$0.00	\$270,000.00
544-500386	Meals - Home Delivered	2019	\$724,009.00	\$0.00	\$724,009.00
512-500352	Transportation of Clients	2020	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2020	\$270,000.00	(\$56,000.00)	\$214,000.00
544-500386	Meals - Home Delivered	2020	\$724,008.00	\$104,690.48	\$828,698.48
102-500731	Contracts (FFCRA)	2020	\$0.00	\$194,570.00	\$194,570.00
512-500352	Transportation of Clients	2021	\$0.00	\$190,782.00	\$190,782.00
541-500383	Meals - Congregate	2021	\$0.00	\$270,000.00	\$270,000.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$772,698.48	\$772,698.48
512-500352	Transportation of Clients	2022	\$0.00	\$190,782.00	\$190,782.00
541-500383	Meals - Congregate	2022	\$0.00	\$270,000.00	\$270,000.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$772,698.48	\$772,698.48
		Subtotal	\$4,064,354.00	\$2,710,221.44	\$6,774,575.44

Nutrition and Transportation
Financial Detail Attachment Sheet

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$25,003.00	\$0.00	\$25,003.00
541-500383	Meals - Congregate	2017	\$158,538.00	\$0.00	\$158,538.00
544-500386	Meals - Home Delivered	2017	\$490,897.00	\$0.00	\$490,897.00
512-500352	Transportation of Clients	2018	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2018	\$200,277.00	\$0.00	\$200,277.00
544-500386	Meals - Home Delivered	2018	\$1,164,716.00	\$0.00	\$1,164,716.00
512-500352	Transportation of Clients	2019	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2019	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2019	\$1,209,048.00	\$0.00	\$1,209,048.00
512-500352	Transportation of Clients	2020	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2020	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2020	\$1,209,048.00	\$81,310.06	\$1,290,358.06
102-500731	Contracts (FFCRA)	2020	\$0.00	\$324,910.00	\$324,910.00
512-500352	Transportation of Clients	2021	\$0.00	\$52,492.00	\$52,492.00
541-500383	Meals - Congregate	2021	\$0.00	\$207,900.00	\$207,900.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$1,290,358.06	\$1,290,358.06
512-500352	Transportation of Clients	2022	\$0.00	\$52,492.00	\$52,492.00
541-500383	Meals - Congregate	2022	\$0.00	\$207,900.00	\$207,900.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$1,290,358.06	\$1,290,358.06
		Subtotal	\$5,030,803.00	\$3,507,720.18	\$8,538,523.18

Nutrition and Transportation
Financial Detail Attachment Sheet

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,441.00	\$0.00	\$33,441.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$70,239.00	\$0.00	\$70,239.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$70,240.00	\$70,240.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$70,240.00	\$70,240.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		<i>Subtotal</i>	\$244,160.00	\$140,480.00	\$384,640.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,861.00	\$0.00	\$19,861.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$41,715.00	\$0.00	\$41,715.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$41,716.00	\$41,716.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$41,716.00	\$41,716.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		<i>Subtotal</i>	<i>\$145,008.00</i>	<i>\$83,432.00</i>	<i>\$228,440.00</i>

Nutrition and Transportation
Financial Detail Attachment Sheet

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$27,974.00	\$0.00	\$27,974.00
544-500386	Meals - Home Delivered	2017	\$129,234.00	\$0.00	\$129,234.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$58,788.00	\$0.00	\$58,788.00
544-500386	Meals - Home Delivered	2018	\$271,625.00	\$0.00	\$271,625.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$61,026.00	\$0.00	\$61,026.00
544-500386	Meals - Home Delivered	2019	\$281,963.00	\$0.00	\$281,963.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$61,026.00	\$0.00	\$61,026.00
544-500386	Meals - Home Delivered	2020	\$281,964.00	\$18,962.45	\$300,926.45
102-500731	Contracts (FFCRA)	2020	\$0.00	\$75,770.00	\$75,770.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$61,026.00	\$61,026.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$300,926.45	\$300,926.45
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$0.00	\$61,026.00	\$61,026.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$300,926.45	\$300,926.45
		<i>Subtotal</i>	\$1,173,600.00	\$818,637.35	\$1,992,237.35

Nutrition and Transportation
Financial Detail Attachment Sheet

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$102,490.00	\$0.00	\$102,490.00
541-500383	Meals - Congregate	2017	\$77,869.00	\$0.00	\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00	\$0.00	\$152,570.00
512-500352	Transportation of Clients	2018	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2018	\$163,661.00	\$0.00	\$163,661.00
544-500386	Meals - Home Delivered	2018	\$320,674.00	\$0.00	\$320,674.00
512-500352	Transportation of Clients	2019	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2019	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2019	\$332,880.00	\$0.00	\$332,880.00
512-500352	Transportation of Clients	2020	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2020	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2020	\$332,880.00	\$22,386.61	\$355,266.61
102-500731	Contracts (FFCRA)	2020	\$0.00	\$89,460.00	\$89,460.00
512-500352	Transportation of Clients	2021	\$0.00	\$215,229.00	\$215,229.00
541-500383	Meals - Congregate	2021	\$0.00	\$169,890.00	\$169,890.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$355,266.61	\$355,266.61
512-500352	Transportation of Clients	2022	\$0.00	\$215,229.00	\$215,229.00
541-500383	Meals - Congregate	2022	\$0.00	\$169,890.00	\$169,890.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$355,266.61	\$355,266.61
		Subtotal	\$2,468,491.00	\$1,592,617.83	\$4,061,108.83

Nutrition and Transportation
Financial Detail Attachment Sheet

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.00	\$0.00	\$28,985.00
541-500383	Meals - Congregate	2017	\$73,277.00	\$0.00	\$73,277.00
544-500386	Meals - Home Delivered	2017	\$118,745.00	\$0.00	\$118,745.00
512-500352	Transportation of Clients	2018	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2018	\$154,008.00	\$0.00	\$154,008.00
544-500386	Meals - Home Delivered	2018	\$249,575.00	\$0.00	\$249,575.00
512-500352	Transportation of Clients	2019	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2019	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2019	\$259,073.00	\$0.00	\$259,073.00
512-500352	Transportation of Clients	2020	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2020	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2020	\$259,074.00	\$17,423.06	\$276,497.06
102-500731	Contracts (FFCRA)	2020	\$0.00	\$69,620.00	\$69,620.00
512-500352	Transportation of Clients	2021	\$0.00	\$60,856.00	\$60,856.00
541-500383	Meals - Congregate	2021	\$0.00	\$159,870.00	\$159,870.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$276,497.06	\$276,497.06
512-500352	Transportation of Clients	2022	\$0.00	\$60,856.00	\$60,856.00
541-500383	Meals - Congregate	2022	\$0.00	\$159,870.00	\$159,870.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$276,497.06	\$276,497.06
		Subtotal	\$1,645,045.00	\$1,081,489.18	\$2,726,534.18

Nutrition and Transportation
Financial Detail Attachment Sheet

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
544-500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2019	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2019	\$4,460,875.00	\$0.00	\$4,460,875.00
512-500352	Transportation of Clients	2020	\$1,570,310.00	\$0.00	\$1,570,310.00
541-500383	Meals - Congregate	2020	\$2,068,482.00	(\$200,000.00)	\$1,868,482.00
544-500386	Meals - Home Delivered	2020	\$4,460,880.00	\$500,000.00	\$4,960,880.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$1,198,800.00	\$1,198,800.00
512-500352	Transportation of Clients	2021	\$0.00	\$1,570,313.00	\$1,570,313.00
541-500383	Meals - Congregate	2021	\$0.00	\$2,068,482.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$4,760,880.00	\$4,760,880.00
512-500352	Transportation of Clients	2022	\$0.00	\$1,570,313.00	\$1,570,313.00
541-500383	Meals - Congregate	2022	\$0.00	\$2,068,482.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$4,760,880.00	\$4,760,880.00
		<i>Subtotal</i>	\$27,799,964.00	\$18,298,150.00	\$46,098,114.00
			\$27,799,964.00	\$300,000.00	\$28,099,964.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (60% Federal Funds; 40% General Funds)

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$252,962.00	\$0.00	\$252,962.00
544-500386	Meals Home Delivered	2018	\$531,679.00	\$0.00	\$531,679.00
544-500386	Meals Home Delivered	2019	\$551,916.00	\$0.00	\$551,916.00
544-500386	Meals Home Delivered	2020	\$551,915.00	\$0.00	\$551,915.00
544-500386	Meals Home Delivered	2021	\$0.00	\$551,916.00	\$551,916.00
544-500386	Meals Home Delivered	2022	\$0.00	\$551,916.00	\$551,916.00
		<i>Subtotal</i>	\$1,888,472.00	\$1,103,832.00	\$2,992,304.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		<i>Subtotal</i>	\$0.00	\$0.00	\$0.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$19,701.00	\$0.00	\$19,701.00
544-500386	Meals Home Delivered	2018	\$41,402.00	\$0.00	\$41,402.00
544-500386	Meals Home Delivered	2019	\$42,978.00	\$0.00	\$42,978.00
544-500386	Meals Home Delivered	2020	\$42,978.00	\$0.00	\$42,978.00
544-500386	Meals Home Delivered	2021	\$0.00	\$42,978.00	\$42,978.00
544-500386	Meals Home Delivered	2022	\$0.00	\$42,978.00	\$42,978.00
		Subtotal	\$147,059.00	\$85,956.00	\$233,015.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$144,419.00	\$0.00	\$144,419.00
544-500386	Meals Home Delivered	2018	\$303,537.00	\$0.00	\$303,537.00
544-500386	Meals Home Delivered	2019	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	2020	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	2021	\$0.00	\$315,090.00	\$315,090.00
544-500386	Meals Home Delivered	2022	\$0.00	\$315,090.00	\$315,090.00
		Subtotal	\$1,078,136.00	\$630,180.00	\$1,708,316.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$119,598.00	\$0.00	\$119,598.00
544-500386	Meals Home Delivered	2018	\$251,372.00	\$0.00	\$251,372.00
544-500386	Meals Home Delivered	2019	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2020	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2021	\$0.00	\$260,940.00	\$260,940.00
544-500386	Meals Home Delivered	2022	\$0.00	\$260,940.00	\$260,940.00
		Subtotal	\$892,850.00	\$521,880.00	\$1,414,730.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$78,590.00	\$0.00	\$78,590.00
544-500386	Meals Home Delivered	2018	\$165,175.00	\$0.00	\$165,175.00
544-500386	Meals Home Delivered	2019	\$171,462.00	\$0.00	\$171,462.00
544-500386	Meals Home Delivered	2020	\$171,462.00	\$0.00	\$171,462.00
544-500386	Meals Home Delivered	2021	\$0.00	\$171,462.00	\$171,462.00
544-500386	Meals Home Delivered	2022	\$0.00	\$171,462.00	\$171,462.00
		Subtotal	\$586,689.00	\$342,924.00	\$929,613.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00	\$0.00	\$273,306.00
544-500386	Meals Home Delivered	2018	\$574,440.00	\$0.00	\$574,440.00
544-500386	Meals Home Delivered	2019	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2020	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2021	\$0.00	\$596,304.00	\$596,304.00
544-500386	Meals Home Delivered	2022	\$0.00	\$596,304.00	\$596,304.00
		Subtotal	\$2,040,354.00	\$1,192,608.00	\$3,232,962.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00	\$0.00	\$182,479.00
544-500386	Meals Home Delivered	2018	\$383,532.00	\$0.00	\$383,532.00
544-500386	Meals Home Delivered	2019	\$398,130.00	\$0.00	\$398,130.00
544-500386	Meals Home Delivered	2020	\$398,130.00	\$0.00	\$398,130.00
544-500386	Meals Home Delivered	2021	\$0.00	\$398,130.00	\$398,130.00
544-500386	Meals Home Delivered	2022	\$0.00	\$398,130.00	\$398,130.00
		Subtotal	\$1,362,271.00	\$796,260.00	\$2,158,531.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00	\$0.00	\$63,965.00
544-500386	Meals Home Delivered	2018	\$134,443.00	\$0.00	\$134,443.00
544-500386	Meals Home Delivered	2019	\$139,560.00	\$0.00	\$139,560.00
544-500386	Meals Home Delivered	2020	\$139,560.00	\$0.00	\$139,560.00
544-500386	Meals Home Delivered	2021	\$0.00	\$139,560.00	\$139,560.00
544-500386	Meals Home Delivered	2022	\$0.00	\$139,560.00	\$139,560.00
		Subtotal	\$477,528.00	\$279,120.00	\$756,648.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$68,206.00	\$0.00	\$68,206.00
544-500386	Meals Home Delivered	2018	\$143,350.00	\$0.00	\$143,350.00
544-500386	Meals Home Delivered	2019	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2020	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2021	\$0.00	\$148,806.00	\$148,806.00
544-500386	Meals Home Delivered	2022	\$0.00	\$148,806.00	\$148,806.00
		Subtotal	\$509,168.00	\$297,612.00	\$806,780.00

Nutrition and Transportation
Financial Detail Attachment Sheet

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,451.00	\$0.00	\$104,451.00
544-500386	Meals Home Delivered	2018	\$219,536.00	\$0.00	\$219,536.00
544-500386	Meals Home Delivered	2019	\$227,892.00	\$0.00	\$227,892.00
544-500386	Meals Home Delivered	2020	\$227,892.00	\$0.00	\$227,892.00
544-500386	Meals Home Delivered	2021	\$0.00	\$227,892.00	\$227,892.00
544-500386	Meals Home Delivered	2022	\$0.00	\$227,892.00	\$227,892.00
		Subtotal	\$779,771.00	\$455,784.00	\$1,235,555.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
544-500386	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
544-500386	Meals Home Delivered	2019	\$2,853,078.00	\$0.00	\$2,853,078.00
544-500386	Meals Home Delivered	2020	\$2,853,077.00	\$0.00	\$2,853,077.00
544-500386	Meals Home Delivered	2021	\$0.00	\$2,853,078.00	\$2,853,078.00
544-500386	Meals Home Delivered	2022	\$0.00	\$2,853,078.00	\$2,853,078.00
		Subtotal	\$9,762,298.00	\$5,706,156.00	\$15,468,454.00

\$9,762,298.00 \$5,706,156.00 \$15,468,454.00

Summary by Vendor by Year

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

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$875,935.00	\$0.00	\$875,935.00
	2018	\$1,840,867.00	\$0.00	\$1,840,867.00
	2019	\$1,900,972.00	\$0.00	\$1,900,972.00
	2020	\$1,900,972.00	\$245,399.01	\$2,146,371.01
	2021	\$0.00	\$1,950,092.01	\$1,950,092.01
	2022	\$0.00	\$1,950,092.01	\$1,950,092.01
	Subtotal	\$6,518,746.00	\$4,145,583.03	\$10,664,329.03

Easter Seals New Hampshire, Inc. (Vendor # 177204)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$53,894.00	\$0.00	\$53,894.00
	2018	\$113,200.00	\$0.00	\$113,200.00
	2019	\$113,200.00	\$0.00	\$113,200.00
	2020	\$113,199.00	\$0.00	\$113,199.00
	2021	\$0.00	\$113,200.00	\$113,200.00
	2022	\$0.00	\$113,200.00	\$113,200.00
	Subtotal	\$393,493.00	\$226,400.00	\$619,893.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Gibson Center for Senior Services (Vendor #155344)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$144,698.00	\$0.00	\$144,698.00
	2018	\$304,072.00	\$0.00	\$304,072.00
	2019	\$314,619.00	\$0.00	\$314,619.00
	2020	\$314,620.00	\$47,935.82	\$362,555.82
	2021	\$0.00	\$324,215.82	\$324,215.82
	2022	\$0.00	\$324,215.82	\$324,215.82
	Subtotal	\$1,078,009.00	\$696,367.46	\$1,774,376.46

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

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$676,245.00	\$0.00	\$676,245.00
	2018	\$1,421,054.00	\$0.00	\$1,421,054.00
	2019	\$1,460,503.00	\$0.00	\$1,460,503.00
	2020	\$1,460,503.00	\$118,084.26	\$1,578,587.26
	2021	\$0.00	\$1,484,137.26	\$1,484,137.26
	2022	\$0.00	\$1,484,137.26	\$1,484,137.26
	Subtotal	\$5,018,305.00	\$3,086,358.78	\$8,104,663.78

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$8,800.00	\$0.00	\$8,800.00
	2018	\$18,496.00	\$0.00	\$18,496.00
	2019	\$19,200.00	\$0.00	\$19,200.00
	2020	\$19,200.00	\$0.00	\$19,200.00
	2021	\$0.00	\$19,200.00	\$19,200.00
	2022	\$0.00	\$19,200.00	\$19,200.00
	Subtotal	\$65,696.00	\$38,400.00	\$104,096.00

Lamprey Health Care (Vendor #177677)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,873.00	\$0.00	\$33,873.00
	2018	\$71,133.00	\$0.00	\$71,133.00
	2019	\$71,133.00	\$0.00	\$71,133.00
	2020	\$71,133.00	\$0.00	\$71,133.00
	2021	\$0.00	\$71,133.00	\$71,133.00
	2022	\$0.00	\$71,133.00	\$71,133.00
	Subtotal	\$247,272.00	\$142,266.00	\$389,538.00

Nutrition and Transportation
Financial Detail Attachment Sheet

Newport Senior Center (Vendor #177250)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$363,644.00	\$0.00	\$363,644.00
		2018	\$764,254.00	\$0.00	\$764,254.00
		2019	\$790,246.00	\$0.00	\$790,246.00
		2020	\$790,247.00	\$91,604.59	\$881,851.59
		2021	\$0.00	\$808,581.59	\$808,581.59
		2022	\$0.00	\$808,581.59	\$808,581.59
		<i>Subtotal</i>	\$2,708,391.00	\$1,708,767.77	\$4,417,158.77

Ossipee Concerned Citizens (Vendor #170158)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$213,226.00	\$0.00	\$213,226.00
		2018	\$448,152.00	\$0.00	\$448,152.00
		2019	\$465,209.00	\$0.00	\$465,209.00
		2020	\$465,210.00	\$52,673.66	\$517,883.66
		2021	\$0.00	\$475,753.66	\$475,753.66
		2022	\$0.00	\$475,753.66	\$475,753.66
		<i>Subtotal</i>	\$1,591,797.00	\$1,004,180.98	\$2,595,977.98

Rockingham Nutrition MOW (Vendor #155197)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$819,736.00	\$0.00	\$819,736.00
		2018	\$1,722,783.00	\$0.00	\$1,722,783.00
		2019	\$1,781,095.00	\$0.00	\$1,781,095.00
		2020	\$1,781,094.00	\$243,260.48	\$2,024,354.48
		2021	\$0.00	\$1,829,784.48	\$1,829,784.48
		2022	\$0.00	\$1,829,784.48	\$1,829,784.48
		<i>Subtotal</i>	\$6,104,708.00	\$3,902,829.44	\$10,007,537.44

St Joseph Community Services (Vendor #155093)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$856,917.00	\$0.00	\$856,917.00
		2018	\$1,801,017.00	\$0.00	\$1,801,017.00
		2019	\$1,867,570.00	\$0.00	\$1,867,570.00
		2020	\$1,867,570.00	\$406,220.06	\$2,273,790.06
		2021	\$0.00	\$1,948,880.06	\$1,948,880.06
		2022	\$0.00	\$1,948,880.06	\$1,948,880.06
		<i>Subtotal</i>	\$6,393,074.00	\$4,303,980.18	\$10,697,054.18

Nutrition and Transportation
Financial Detail Attachment Sheet

Southwestern Community Services (Vendor #177511)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$33,441.00	\$0.00	\$33,441.00
		2018	\$70,240.00	\$0.00	\$70,240.00
		2019	\$70,240.00	\$0.00	\$70,240.00
		2020	\$70,239.00	\$0.00	\$70,239.00
		2021	\$0.00	\$70,240.00	\$70,240.00
		2022	\$0.00	\$70,240.00	\$70,240.00
		Subtotal	\$244,160.00	\$140,480.00	\$384,640.00

Community Action Partnership of Strafford County (Vendor #177200)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$19,861.00	\$0.00	\$19,861.00
		2018	\$41,716.00	\$0.00	\$41,716.00
		2019	\$41,716.00	\$0.00	\$41,716.00
		2020	\$41,715.00	\$0.00	\$41,715.00
		2021	\$0.00	\$41,716.00	\$41,716.00
		2022	\$0.00	\$41,716.00	\$41,716.00
		Subtotal	\$145,008.00	\$83,432.00	\$228,440.00

Strafford Nutrition MOW (Vendor # 260818)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$221,173.00	\$0.00	\$221,173.00
		2018	\$464,856.00	\$0.00	\$464,856.00
		2019	\$482,549.00	\$0.00	\$482,549.00
		2020	\$482,550.00	\$94,732.45	\$577,282.45
		2021	\$0.00	\$501,512.45	\$501,512.45
		2022	\$0.00	\$501,512.45	\$501,512.45
		Subtotal	\$1,651,128.00	\$1,097,757.35	\$2,748,885.35

Tri-County Community Action Program (Vendor #177195)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$401,135.00	\$0.00	\$401,135.00
		2018	\$842,914.00	\$0.00	\$842,914.00
		2019	\$866,805.00	\$0.00	\$866,805.00
		2020	\$866,805.00	\$111,846.61	\$978,651.61
		2021	\$0.00	\$889,191.61	\$889,191.61
		2022	\$0.00	\$889,191.61	\$889,191.61
		Subtotal	\$2,977,659.00	\$1,890,229.83	\$4,867,888.83

Nutrition and Transportation
Financial Detail Attachment Sheet

VNA at HCS (Vendor #177274)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$325,458.00	\$0.00	\$325,458.00
	2018	\$683,975.00	\$0.00	\$683,975.00
	2019	\$707,691.00	\$0.00	\$707,691.00
	2020	\$707,692.00	\$87,043.06	\$794,735.06
	2021	\$0.00	\$725,115.06	\$725,115.06
	2022	\$0.00	\$725,115.06	\$725,115.06
	Subtotal	\$2,424,816.00	\$1,537,273.18	\$3,962,089.18

Summary for All Vendors by Year

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$5,048,036.00	\$0.00	\$5,048,036.00
	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
	2019	\$10,952,748.00	\$0.00	\$10,952,748.00
	2020	\$10,952,749.00	\$1,498,800.00	\$12,451,549.00
	2021	\$0.00	\$11,252,753.00	\$11,252,753.00
	2022	\$0.00	\$11,252,753.00	\$11,252,753.00
	Subtotal	\$37,562,262.00	\$24,004,306.00	\$61,566,568.00
		\$37,562,262.00	\$24,004,306.00	\$61,566,568.00

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Community Action Program Belknap-Merrimack Counties, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 2 Industrial Park Drive, Concord, NH, 03301.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$10,664,329.03
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020

Date

Ann Landry

Name: ~~Deborah Scheetz~~ Ann Landry
Title: ~~Director~~ Associate Commissioner

Community Action Program Belknap-Merrimack Counties,
Inc.

Michael Tabor

Name: Michael Tabor
Title: Deputy Director

5/14/2020

Date

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



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

OFFICE OF THE ATTORNEY GENERAL

5/28/20
Date

Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1: The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:
- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
 - 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
 - 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
 - 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
 - 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
 - 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
- 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.2.3. Maintain a service provision log of all meals served that includes:
 - 2.1.2.3.1. Service date(s) of meals; and
 - 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III-C-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.

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5/14/20

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.4.1.2.2. Buying clothing for the client.
- 2.1.4.1.2.3. Buying other items for the client.
- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.
- 2.5. Individual Assessments and Service Plans
 - 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
 - 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

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5/14/20

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



Exhibit A Amendment #3

2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.

2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.

2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.

2.7.2.4. Agrees that all fees support the program for which fees are collected.

2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

Community Action Program Belknap-Merrimack Counties, Inc. Amendment #3

Contractor Initials

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5/14/20

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..
 - 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

2.11.1.1.1. Child pornography.

2.11.1.1.2. Rape.

2.11.1.1.3. Sexual assault.

2.11.1.1.4. Homicide.

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

2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.

2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.

2.12. Grievance and Appeals

2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.

2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:

2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.

2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.

2.12.3.3. The Contractor terminates any service(s) for any reason.

2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



2.12.4. Individual Feedback

2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

2.13. The Contractor shall comply with staffing requirements that include:

2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.

2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.

2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.

2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:

2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.

2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.

2.13.4.3. A description of time frames necessary for obtaining staff replacements.

2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.

2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.

3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.


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5/14/20

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
- 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.
 - 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.


Date 5/14/20

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.
 - 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.5.4. Scheduled phone access to Contractor staff.
 - 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
- 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

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Exhibit A-1 Amendment #3

GEOGRAPHIC AREA SERVED

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

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



5/14/20



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.



Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

[Handwritten Signature]
[Handwritten Date: 5/14/20]

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	45,993	\$5.50		\$ 252,962.00
Title IIIC HD Meals	Per Meal	60,865	\$5.50		\$ 334,758.00
Title IIIC Cong Meals	Per Meal	29,745	\$5.50		\$ 163,598.00
Title IIIB Transportation	PerClient/PerDay	5,258	\$23.70		\$ 124,617.00
			Subtotal		\$ 875,935.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	91,986	\$5.78		\$ 531,679.00
Title IIIC HD Meals	Per Meal	121,730	\$5.78		\$ 703,599.00
Title IIIC Cong Meals	Per Meal	59,489	\$5.78		\$ 343,846.00
Title IIIB Transportation	PerClient/PerDay	10,516	\$24.89		\$ 261,743.00
			Subtotal		\$ 1,840,867.00


7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	91,986	\$5.78	\$6.00	\$ 551,916.00
Title IIIC HD Meals	Per Meal	121,730	\$5.78	\$6.00	\$ 730,380.00
Title IIIC Cong Meals	Per Meal	59,489	\$5.78	\$6.00	\$ 356,934.00
Title IIIB Transportation	PerClient/PerDay	10,516	\$24.89	\$24.89	\$ 261,743.00
			Subtotal		\$ 1,900,973.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	91,986	\$6.00		\$ 551,916.00
Title IIIC HD Meals	Per Meal	136,730	\$6.00		\$ 820,380.00
Title IIIC HD SUPPLEMENT	Per Meal	8,187	\$6.00		\$ 49,119.01
Title IIIC Cong Meals	Per Meal	44,489	\$6.00		\$ 266,934.00
Title III Meals (COVID-19)	Per Meal	19,628	\$10.00		\$ 196,280.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	10,515	\$24.89		\$ 261,743.00
			Subtotal		\$ 2,146,372.01

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	91,986	\$6.00		\$ 551,916.00
Title IIIC HD Meals	Per Meal	129,916	\$6.00		\$ 779,499.01
Title IIIC Cong Meals	Per Meal	59,489	\$6.00		\$ 356,934.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	10,515	\$24.89		\$ 261,743.00
			Subtotal		\$ 1,950,092.01

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	91,986	\$6.00		\$551,916.00
Title IIIC HD Meals	Per Meal	129,916	\$6.00		\$779,499.01
Title IIIC Cong Meals	Per Meal	59,489	\$6.00		\$356,934.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	10,515	\$24.89		\$261,743.00
			Subtotal		\$ 1,950,092.01
			Total		\$ 10,664,331.03

Contractor Initials: 
Date: 5/19/20

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


Date 5/14/20

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


5/14/20

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


Date 9/14/20

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

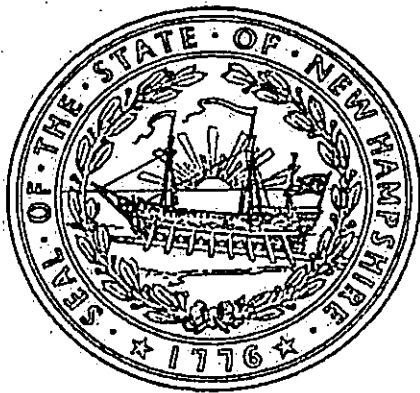
Department of State

CERTIFICATE

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

Business ID: 63021

Certificate Number: 0004877148



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. 2020.

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

William M. Gardner
Secretary of State

Community Action Program Belknap-Merrimack Counties, Inc.

CERTIFICATE OF VOTE

I, Robert Krieger, Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc. (hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly elected and acting Secretary-Clerk of the Corporation; (2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books; (4) that the Board of Directors of the Corporation have authorized, on 03/12/2020, such authority to be in force and effect until 6/30/2022

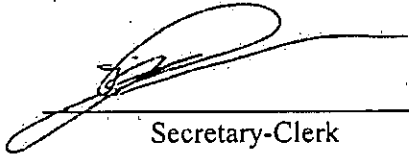
(contract termination date)
(see attached)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the Corporation any contract or other instrument for the sale of products and services:

- Jeanne Agri, Executive Director
- Michael Tabory, Deputy Director
- Steven E. Gregoire, Budget Analyst
- Dennis Martino, President, Board of Directors

(5) The meeting of the Board of Directors was held in accordance with New Hampshire, (state of incorporation) law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded and continues in full force and effect as of the date hereof. Excerpt of dated minutes or copy of article or section of authorizing by-law must be attached.

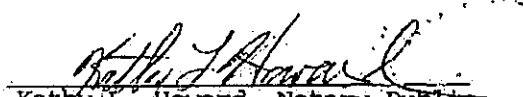
IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this 14th day of May, 2020.


Secretary-Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

On this 14th day of May, 2020, before me, Kathy L. Howard the undersigned Officer, personally appeared Robert Krieger who acknowledged himself to be the Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc., a corporation and that she/he as such Secretary-Clerk being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.


Kathy L. Howard, Notary Public
Notary Public/Justice of the Peace

Commission Expiration Date: **KATHY L. HOWARD** Notary Public, NH
My Commission Expires October 17, 2023

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



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

**COMMUNITY ACTION PROGRAM
 BELKNAP-MERRIMACK COUNTIES, INC.**

STATEMENT OF PURPOSE

The purpose the corporation includes providing assistance for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to become fully self-sufficient through planning and coordinating the use of a broad range of federal, state, local, and other assistance (including private resources) related to the elimination of poverty; the organization of a range of services related to the needs of low-income families and individuals, so that these services may have a measurable and potentially major impact on the causes of poverty and may help the families and individuals to achieve self-sufficiency; the maximum participation of residents of the low-income communities and members of the groups served to empower such residents and members to respond to the unique problems and needs within their communities; and to secure a more active role in the provision of services for private, religious, charitable, and neighborhood-based organizations, individual citizens, and business, labor, and professional groups, who are able to influence the quantity and quality of opportunities and services for the poor.

(Approved by Agency Board of Directors on 02/24/05
 as part of the Agency Bylaws.)

CAPBMCI Statement of Purpose

ALTON	CONCORD	EPSOM	LACONIA	NEWBURY	SUNCOOK
Senior Center.....875-7102	Area Center.....225-6880	Meadow Brook Housing.....736-8250	Area Center.....524-5512	Newbury Commons	Area Center.....485-7824
Prospect View Housing.....875-3111	Head Start.....224-6492		Head Start.....528-5334	Housing.....763-0360	Senior Center.....485-4254
	Early Head Start.....224-6492	FRANKLIN	Early Head Start.....528-5334		
BELMONT	Concord Area	Area Center.....934-3144	Senior Center.....524-7689	PEMBROKE	TILTON
Heritage Terr. Housing.....267-8801	Meals on Wheels.....225-9092	Head Start.....934-2161	Family Planning.....524-5453	Village at Pembroke Farms	Senior Center.....527-8291
	Concord Area Transit.....225-1989	Early Head Start.....934-2161	Workplace Success.....524-4367	Housing.....485-1842	
BRADFORD	Horseshoe Pond Place.....228-6956	Senior Center.....934-4151			WARNER
Senior Center.....938-2104	WIC/CSFP.....225-2030	Riverside Housing.....934-5340	MEREDITH	PITTSFIELD	Area Center.....454-2207
	Workplace Success.....225-2305		Area Center.....279-4096	Senior Center.....435-8482	Head Start.....454-2208
				Head Start.....435-6618	North Ridge Housing.....454-3398
				Early Head Start.....435-6611	

Financial Statements

**COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.**

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

TABLE OF CONTENTS

FINANCIAL STATEMENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4 - 5
Statements of Cash Flows	6
Statements of Functional Expenses	7 - 8
Notes to Financial Statements	9 - 18
Supplementary Information:	
Schedule of Expenditures of Federal Awards	19 - 20
Notes to Schedule of Expenditures of Federal Awards	21
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	22- 23
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	24 - 25
Schedule of Findings and Questioned Costs	26 - 27

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of February 28, 2019 and 2018, and the related statements of activities, functional expenses and cash flows, and notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting 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 Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (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 January 16, 2020, on our consideration of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 16, 2020

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,411,762	\$ 1,751,685
Accounts receivable	2,321,041	2,993,405
Inventory	22,800	26,567
Prepaid expenses	52,632	88,287
Investments	102,522	98,753
Total current assets	<u>3,910,757</u>	<u>4,958,697</u>
PROPERTY		
Land, buildings and improvements	4,749,873	4,634,220
Equipment, furniture and vehicles	5,979,320	6,227,722
Total property	10,728,993	10,861,942
Less accumulated depreciation	<u>6,330,580</u>	<u>6,936,808</u>
Property, net	<u>4,398,413</u>	<u>3,925,134</u>
OTHER ASSETS		
Due from related party	<u>139,441</u>	<u>139,441</u>
Total other assets	<u>139,441</u>	<u>139,441</u>
TOTAL ASSETS	<u>\$ 8,448,611</u>	<u>\$ 9,023,272</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 183,269	\$ 172,745
Accounts payable	1,069,165	1,443,697
Accrued expenses	1,066,748	1,056,676
Refundable advances	998,332	1,187,333
Total current liabilities	3,317,514	3,860,451
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	<u>781,385</u>	<u>962,781</u>
Total liabilities	<u>4,098,899</u>	<u>4,823,232</u>
NET ASSETS		
Without Donor Restrictions	3,842,297	3,497,187
With Donor Restrictions	507,415	702,853
Total net assets	<u>4,349,712</u>	<u>4,200,040</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,448,611</u>	<u>\$ 9,023,272</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 19,205,554	\$ -	\$ 19,205,554
Other funds	4,706,408	169,246	4,875,654
In-kind	829,464	-	829,464
United Way	18,227	-	18,227
	<hr/>	<hr/>	<hr/>
Total revenues and other support	24,759,653	169,246	24,928,899
NET ASSETS RELEASED FROM RESTRICTIONS			
	<hr/>	<hr/>	<hr/>
Total	364,684	(364,684)	-
	<hr/>	<hr/>	<hr/>
Total	25,124,337	(195,438)	24,928,899
EXPENSES			
Salaries and wages	8,905,642	-	8,905,642
Payroll taxes and benefits	2,428,774	-	2,428,774
Travel	324,491	-	324,491
Occupancy	1,310,477	-	1,310,477
Program services	8,941,429	-	8,941,429
Other costs	1,707,999	-	1,707,999
Depreciation	330,491	-	330,491
In-kind	829,924	-	829,924
	<hr/>	<hr/>	<hr/>
Total expenses	24,779,227	-	24,779,227
CHANGE IN NET ASSETS	345,110	(195,438)	149,672
NET ASSETS, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	3,497,187	702,853	4,200,040
NET ASSETS, END OF YEAR	<hr/>	<hr/>	<hr/>
	\$ 3,842,297	\$ 507,415	\$ 4,349,712

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2018 Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 17,935,847	\$ -	\$ 17,935,847
Other funds	1,538,501	2,870,131	4,408,632
In-kind	1,147,978	-	1,147,978
United Way	<u>30,517</u>	<u>-</u>	<u>30,517</u>
Total revenues and other support	20,652,843	2,870,131	23,522,974
NET ASSETS RELEASED FROM RESTRICTIONS	<u>2,811,389</u>	<u>(2,811,389)</u>	<u>-</u>
Total	<u>23,464,232</u>	<u>58,742</u>	<u>23,522,974</u>
EXPENSES			
Salaries and wages	8,295,198	-	8,295,198
Payroll taxes and benefits	2,054,965	-	2,054,965
Travel	281,239	-	281,239
Occupancy	1,222,773	-	1,222,773
Program services	7,979,371	-	7,979,371
Other costs	1,636,269	-	1,636,269
Depreciation	236,706	-	236,706
In-kind	<u>1,147,978</u>	<u>-</u>	<u>1,147,978</u>
Total expenses	<u>22,854,499</u>	<u>-</u>	<u>22,854,499</u>
CHANGE IN NET ASSETS	609,733	58,742	668,475
NET ASSETS, BEGINNING OF YEAR	<u>2,887,454</u>	<u>644,111</u>	<u>3,531,565</u>
NET ASSETS, END OF YEAR	<u>\$ 3,497,187</u>	<u>\$ 702,853</u>	<u>\$ 4,200,040</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 149,672	\$ 668,475
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	330,491	236,706
Decrease (increase) in current assets:		
Accounts receivable	672,364	(831,433)
Inventory	3,767	(5,037)
Prepaid expenses	35,655	6,028
Decrease (increase) in current liabilities:		
Accounts payable	(374,532)	595,990
Accrued expenses	10,072	37,250
Refundable advances	(189,001)	28,002
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>638,488</u>	<u>735,981</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(803,770)	(523,729)
Investment in partnership	(3,769)	(13,528)
NET CASH USED IN INVESTING ACTIVITIES	<u>(807,539)</u>	<u>(537,257)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term debt	(170,872)	(179,383)
NET CASH USED IN FINANCING ACTIVITIES	<u>(170,872)</u>	<u>(179,383)</u>
NET (DECREASE) INCREASE IN CASH	(339,923)	19,341
CASH BALANCE, BEGINNING OF YEAR	<u>1,751,685</u>	<u>1,732,344</u>
CASH BALANCE, END OF YEAR	<u>\$ 1,411,762</u>	<u>\$ 1,751,685</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 63,133</u>	<u>\$ 73,582</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2019

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,682,073	\$ 223,569	\$ 8,905,642
Payroll taxes and benefits	2,320,432	108,342	2,428,774
Travel	323,333	1,158	324,491
Occupancy	1,293,439	17,038	1,310,477
Program Services	8,941,429	-	8,941,429
Other costs:			
Accounting fees	-	57,892	57,892
Legal fees	19,554	3,520	23,074
Supplies	284,548	-	284,548
Postage and shipping	53,134	-	53,134
Equipment rental and maintenance	2,208	-	2,208
Printing and publications	45,786	3,732	49,518
Conferences, conventions and meetings	22,840	27,848	50,688
Interest	46,478	16,655	63,133
Insurance	143,136	6,760	149,896
Membership fees	9,891	9,093	18,984
Utility and maintenance	214,214	-	214,214
Computer services	37,562	1,304	38,866
Other	701,232	612	701,844
Depreciation	330,491	-	330,491
In-kind	829,924	-	829,924
	<u>\$ 24,301,704</u>	<u>\$ 477,523</u>	<u>\$ 24,779,227</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2018

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,026,291	\$ 268,907	\$ 8,295,198
Payroll taxes and benefits	1,948,839	106,126	2,054,965
Travel	279,829	1,410	281,239
Occupancy	1,107,004	115,769	1,222,773
Program Services	7,979,371	-	7,979,371
Other costs:			
Accounting fees	24,915	27,549	52,464
Legal fees	5,137	-	5,137
Supplies	236,553	26,718	263,271
Postage and shipping	49,153	1,052	50,205
Equipment rental and maintenance	1,680	-	1,680
Printing and publications	3,643	27,649	31,292
Conferences, conventions and meetings	13,730	9,544	23,274
Interest	68,274	5,308	73,582
Insurance	123,457	35,257	158,714
Membership fees	19,045	8,668	27,713
Utility and maintenance	185,882	64,390	250,272
Computer services	21,517	17,179	38,696
Other	645,081	14,888	659,969
Depreciation	231,959	4,747	236,706
In-kind	1,147,978	-	1,147,978
Total functional expenses	\$ 22,119,338	\$ 735,161	\$ 22,854,499

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

Basis of Accounting

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

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic – 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has presented these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Financial Statement Presentation

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

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Organization had net assets with donor restrictions of \$507,415 and \$702,853 at February 28, 2019 and 2018, respectively. See **Note 13**.

Income Taxes

The Organization is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is no longer subject to examinations by tax authorities for years before 2015.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed its tax position taken on its information returns for the years (2016 through 2019), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Property

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

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

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a)

create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

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

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$829,924 and \$1,147,978 in donated facilities, services and supplies for the years ended February 28, 2019 and 2018, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$35,519 and \$292,141 for the years ended February 28, 2019 and 2018, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$793,945 and \$846,237 for the years ended February 28, 2019 and 2018, respectively.

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair market value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$9,600 for the year ended February 28, 2018. There was no donation for the year ended February 28, 2019.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2019 and 2018 totaled \$54,461 and \$32,655, respectively.

Inventory

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

Functional Allocation of Expenses

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

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

2. **LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 1,411,762	\$ 1,751,685
Accounts receivable	2,321,041	2,993,405
Investments	102,522	98,753
Line of credit available	<u>200,000</u>	<u>200,000</u>
Total financial assets	<u>4,035,325</u>	<u>5,043,843</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	507,415	702,853
Less net assets with time restrictions to be met in less than a year	<u> -</u>	<u> -</u>
Amounts not available within one year	<u>507,415</u>	<u>702,853</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,527,910</u>	<u>\$ 4,340,990</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,880,000 and \$3,530,000 respectively, at February 28, 2019 and 2018.

3. **ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2019 and 2018. The Organization has no policy for charging interest on overdue accounts.

4. **REFUNDABLE ADVANCES**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$998,332 and \$1,187,333 as of February 28, 2019 and 2018, respectively.

5. **RETIREMENT PLAN**

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2019 and 2018 totaled \$184,961 and \$202,725, respectively.

6. **LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2019 and 2018, the annual lease expense for the leased facilities was \$480,258 and \$479,964, respectively.

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

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2020	\$ 468,715
2021	368,835
2022	104,206
2023	103,206
2024	103,206
Thereafter	<u>972,603</u>
Total	<u>\$ 2,120,771</u>

7. **ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$377,163 and \$369,827 at February 28, 2019 and 2018, respectively.

8. **BANK LINE OF CREDIT**

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (5.50% and 4.50% at February 28, 2019 and 2018, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no outstanding balance on the line at February 28, 2019 and 2018.

9. **LONG TERM DEBT**

Long term debt consisted of the following as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	\$ 649,372	\$ 773,551

3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.

64,943 -71,843

7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.

250,339 290,132

Total
Less amounts due within one year

964,654 1,135,526
183,269 172,745

Long term portion

\$ 781,385 \$ 962,781

The scheduled maturities of long-term debt as of February 28, 2019 were as follows:

<u>Year Ending</u> <u>February 28</u>	<u>Amount</u>
2020	\$ 183,269
2021	194,445
2022	206,317
2023	218,926
2024	133,205
Thereafter	<u>28,492</u>
	<u>\$ 964,654</u>

10. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Land	\$ 168,676	\$ 168,676
Building and improvements	4,580,996	4,465,544
Equipment and vehicles	<u>5,979,321</u>	<u>6,227,722</u>
	10,728,993	10,861,942
Less accumulated depreciation	<u>6,330,580</u>	<u>6,936,808</u>
Property and equipment, net	<u>\$ 4,398,413</u>	<u>\$ 3,925,134</u>

Depreciation expense for the years ended February 28, 2019 and 2018 was \$330,491 and \$236,706, respectively.

11. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2019.

During the year ended February 28, 2018, the Corporation for National and Community Service (CNCS) conducted a monitoring of its program and found that the Organization was not in full compliance with the program requirements. As a result, CNCS disallowed \$37,000 of grant expenditures. The Organization returned the funds in full during April 2018.

12. CONCENTRATION OF RISK

For the years ended February 28, 2019 and 2018, approximately \$12,000,000 (48%) and \$11,000,000 (47%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	137,743	127,746
Elder Services	200,912	390,089
NH Rotary Food Challenge	5,068	5,068
Common Pantry	5,534	5,912
Caring Fund	11,811	14,272
Agency – FAP	6,342	14,746
Agency Head Start	137,967	140,979
Other Programs	<u>1,375</u>	<u>3,378</u>
Total net assets with donor restrictions	<u>\$ 507,415</u>	<u>\$ 702,853</u>

14. **RELATED PARTY TRANSACTIONS**

The Organization is related to the following corporation as a result of common management:

<u>Related Party</u>	<u>Function</u>
CAPBMC Development Corporation	Real Estate Development

There was \$139,441 due from CAPBMC Development Corporation at both February 28, 2019 and 2018.

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

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Sandy Ledge Limited Partnership	Low Income Housing Tax Credit Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Supportive Services
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property

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

The total amount due from the related parties (collectively) at February 28, 2019 and 2018 was \$185,937 and \$114,032, respectively and is included in accounts receivables.

15. **RECLASSIFICATION**

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

16. **FAIR VALUE OF FINANCIAL INSTRUMENTS**

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$101,522 and \$97,753 at February 28, 2019 and 2018, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

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

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

At February 28, 2019 and 2018, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2019</u>	<u>2018</u>
Beginning balance – mutual funds	\$ 97,753	\$ 84,225
Total gains (losses) – mutual funds	3,769	9,528
Purchases	<u>-</u>	<u>4,000</u>
Ending balance – mutual funds	<u>\$ 101,522</u>	<u>\$ 97,753</u>

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

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2019 and 2018.

17. FISCAL AGENT

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

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the 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 January 16, 2020, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2019

FEDERAL GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Head Start	93 600		01CH2052-04-01/01CH2052-05-01	\$ 4,242,842	
Low Income Home Energy Assistance Program	93 589	State of New Hampshire	G-17/18B1NHLEIA	4,378,858	
Low Income Home Energy Assistance Program-WX	93 568	State of New Hampshire	G-17/18B1NHLEIA	255,523	
Low Income Home Energy Assistance Program-HRRP	93 588	State of New Hampshire	G-17/18B1NHLEIA	171,400	
			TOTAL	4,805,582	
Community Services Block Grant	93 569	State of New Hampshire	G-10B1NHCOSR	405,924	
Social Services Block Grant-Home Delivered & Congregate	93 567	State of New Hampshire	05-95-48-481010-9255	314,788	
Social Services Block Grant-Service Link	93 567	State of New Hampshire	545-500387	18,497	
			TOTAL	333,285	
TANF CLUSTER					
Temporary Assistance for Needy Families-Family Planning	93 558	State of New Hampshire	05-95-45-450010-8146	2,821	
Temporary Assistance for Needy Families-Workplace Success	93 558	Southern New Hampshire Services	06-95-45-450010-61270000	245,829	
			CLUSTER TOTAL	248,648	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93 044	State of New Hampshire	05-95-48-481010-7872	187,613	
Title III, Part B-SEAS	93 044	State of New Hampshire	G-17/18B1NHLEIA	10,004	
Title III, Part C-Congregate Meals	93 045	State of New Hampshire	05-95-48-481010-7872	133,829	
Title III, Part C-Home Delivered	93 045	State of New Hampshire	05-95-48-481010-7872	290,410	
NSIP	93 053	State of New Hampshire	1056477	397,522	
			CLUSTER TOTAL	1,016,378	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93 576	State of New Hampshire		514,168	
Child Care Mandatory & Matching Funds of the CCDF	93 596	State of New Hampshire		44,808	
			CLUSTER TOTAL	558,974	
MEDICAID CLUSTER					
Medical Assistance Program	93 778	State of New Hampshire	102-500731	92,382	
Family Planning - Services	83 217	State of New Hampshire	06-95-90-902010-6530	84,366	
HIV Preventative Activities - Health Dept. Based-Family Planning	83 940	State of New Hampshire	U62P5003656	8,518	
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER					
ACA - Maternal, Infant, & Early Childhood Home Visiting Program	93 505	State of New Hampshire	05-95-90-902010-0631	111,058	
ACA - Aging & Disability Resource Center	93 517	State of New Hampshire	102-500731	12,521	
National Family Caregiver Support, Title III, Part E-Service Link	93 052	State of New Hampshire	102-500731	47,245	
Special Programs for Aging, Title IV-Service Link	93 048	State of New Hampshire	102-500731	15,506	
CMS Research Demonstrations & Evaluations	93 779	State of New Hampshire	102-500731	24,230	
Medicare Enrollment Assistance Program	93 071	State of New Hampshire	102-500731	7,878	
			HHS TOTAL	\$ 12,018,155	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10 557	State of New Hampshire	18##H703W1003	\$ 700,651	
WIC Grants to States	10 578	State of New Hampshire	174NH781W5413	28,555	
Senior Farmers Market	10 578	State of New Hampshire	15154NH083Y8303	71,243	
Child & Adult Care Food Program	10 558	State of New Hampshire	NONE PROVIDED	238,155	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10 559	State of New Hampshire	NONE PROVIDED	157,273	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10 565	State of New Hampshire	15154NH814Y8005		
Emergency Food Assistance Program-Administration	10 568	State of New Hampshire	81750000	\$ 544,048	\$ 345,945
Emergency Food Assistance Program	10 568	State of New Hampshire	81750000	216,285	
				<u>1,597,513</u>	1,502,513
			CLUSTER TOTAL	2,354,826	
Trade Mitigation	10 178	State of New Hampshire	NONE PROVIDED	503,391	503,391
Rural Housing Preservation Grant	10 433			<u>9,826</u>	
			USDA TOTAL	\$ 4,123,920	\$ 2,441,845
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94 018		18SCAH001	\$ 390,743	
			CNCS TOTAL	\$ 390,743	
US DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit	20 509	State of New Hampshire-Department of Transportation	NH-18-X046	\$ 581,001	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20 513	State of New Hampshire-Department of Transportation	NH-18-X043	41,190	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20 513	State of New Hampshire-Department of Transportation	NH-18-X043	42,168	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20 513	State of New Hampshire-Department of Transportation	2 buses	475,998	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20 513	Merrimack County	NH-65-X001	48,499	
			CLUSTER TOTAL	607,855	
FEDERAL TRANSIT CLUSTER					
Bus and Bus Facilities Formula & Discretionary Program	20 528			<u>6,985</u>	
			DOT TOTAL	\$ 1,175,841	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Supportive Housing Program-Outreach	14 235	State of New Hampshire	05-95-42-423010-7927-102-500731	\$ 169,859	
Supportive Housing Program-Homeless	14 235	State of New Hampshire	NONE PROVIDED	25,916	
Supportive Housing Program	14 235	State of New Hampshire	05-95-42-423010-7927-102-500731	<u>86,836</u>	
			TOTAL	292,413	
Emergency Solutions Grant	14 231	State of New Hampshire	05-95-42-423010-7927-102-500731	110,347	
Continuum of Care Program	14 267	State of New Hampshire	05-95-42-423010-7927-102-500731	<u>92,226</u>	
			HUD TOTAL	\$ 494,986	
US DEPARTMENT OF ENERGY					
Weatherization Assistance for Low Income Persons	81 042	State of New Hampshire	EE0008189	\$ 183,288	
			DOE TOTAL	\$ 183,288	
US DEPARTMENT OF LABOR					
Senior Community Service Employment Program	17 235	State of New Hampshire	1044701	\$ 422,884	
WIA/WIOA CLUSTER					
WIA/WIOA - Adult Program	17 258	Southern New Hampshire Services	0510-53360000-102-500731	60,308	
WIA/WIOA - Dislocated Worker Formula Grants	17 278	Southern New Hampshire Services	0510-53360000-102-500731	47,681	
			CLUSTER TOTAL	107,989	
			DOL TOTAL	\$ 530,873	
			TOTAL	\$ 18,997,806	\$ 2,441,845

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

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

NOTE 4 FOOD COMMODITIES AND VEHICLES

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

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2019 and 2018, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated January 16, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Purpose of this Report

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

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
January 16, 2020

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2019. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2019.

Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

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

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

Seane McDonnell & Roberts
Professional Association

Concord, New Hampshire
January 16, 2020

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2019**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. One material weakness relating to the audit of the financial statements is reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include:
 - U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Aging Cluster, 93.044, 93.045 and 93.053, Social Services Block Grant 93.667, U.S. Department of Agriculture, Women, Infants and Children 10.557, U.S. Department of Transportation, Formula Grants for Rural Areas 20.509, Enhanced Mobility of Seniors and Individuals with Disabilities 20.513.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2019-001

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

Criteria: The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis and a review is completed prior to closing the financial records for the year.

Cause: The Organization lost staff and their accumulated knowledge of Fiscal Department processes and procedures. This led to general ledger entries being posted late or mis-posted.

Effect: Significant adjusting journal entries were proposed by the auditor to ensure accurate revenue cut off for the period under audit. Additionally, the auditor proposed a significant adjusting entry to reduce expenses as a result of workers' compensation insurance expenses being over-accrued.

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

Views of Responsible Officials: Staff turnover and short staffing resulted in the errors leading to this finding. Agency Officials recognize the need to ensure the presence of qualified staff for operational continuity. The Organization will implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. The Director of Finance will also develop procedures to produce financial reports on a periodic basis.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None



Effective April 2020

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

BOARD OF DIRECTORS

Dennis Martino, <i>President</i>	Heather Brown
David Siff, Esq., <i>Vice President</i>	Theresa M. Cromwell
Safiya Wazir, <i>Treasurer</i>	Christine Averill
Robert (Bob) Krieger, <i>Secretary-Clerk</i>	Ben Wilson, AAMS®
Sara A. Lewko	A. Bruce Carri, CFP, CPA EA
Kathy Goode	

Current fiscal year (3/1/20 – 2/28/21) board meetings – 3/12/20, 5/14/20, 9/10/20, 11/12/20, 1/14/21

SUZANNE L. DEMERS, MBA

Executive Management

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

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

Executive Highlights

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

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

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

Executive Performance

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

Director of Elder Service

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

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

Scott Farrar at Peterborough (2016-2018)

MARKETING DIRECTOR

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

American Red Cross, Massachusetts (2015- 2016)

District Manager

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

American Red Cross, Massachusetts (2013-2015)

Business Development Manager

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

Catholic Charities (2006-2012)

Director of Marketing/Social Worker/Admission

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

Beech Hill Hospital (1997-1999)

Marketing Coordinator

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

ORGANIZATIONAL LEADERSHIP

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

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

WORKSHOPS, TRAINING, AND SEMINARS

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

EDUCATION

MASTER OF BUSINESS ADMINISTRATION, 2001
Franklin Pierce University, NH

BACHELOR OF SCIENCE, 1995
Keene State College, NH

ASSOCIATE DEGREE CHEMICAL DEPENDENCY 1995
Keene State College, NH

AFFILIATIONS

Board of Directors Red Cross NH/VT 2017-2019

Red Cross Bio-Med Chair 2017-2019

Chamber of Commerce Peterborough/Jaffrey 2016-2018

Peterborough Woman's Club 2017-2018

Children's Friends, 2014-2016

Monadnock At Home 2011-2013

Board of Directors: New Hampshire Dance Institute 2006-2008

Grand Circle Community Resource Team 2002-2003

PEGGY MAYLONE

Objective To work in a professional and cooperative environment utilizing both my degree and my experience in a leadership role.

Experience **Community Action Program-Elder Services Concord, NH**
Operations Manager 2019-present

- ◆ The Operations Manager supervises/manages 8 Senior Center Managers, Concord MOW manager, as well as the Administrative Billing Coordinator for the Elder Services Department.
- ◆ Oversees the Nutrition and Programing services for 8 Senior Centers.
- ◆ Manages the quality assurance and quality improvement for all Senior Center services.
- ◆ Oversees the site level implementation of agency/program policies and procedures, outreach plans, and social service activities.
- ◆ Areas of responsibility include volunteer services, senior centers, wellness initiatives, and nutrition programs, which include congregate dining and Meals On Wheels.

Administrative Billing Manager 2008-2019

- ◆ Responsible for billing all funding sources for the Elder Service Department
- ◆ Enters client applications and maintains client files for active and inactive participants
- ◆ Procures office supplies for 10 area Senior Centers and the Elder Services Department
- ◆ Compiles and enters weekly data regarding the meals ordered and consumed by the Senior Centers congregate and Meals On Wheels clients

Manchester Internal Medicine Associates Manchester, NH
Office Administrator 2005-2007

- ◆ Provided a productive and efficient business environment for the physicians, staff, and patients.
- ◆ Responsible for all administrative operations including payroll, accounts payable, staff development and review, staff scheduling, and balancing the general ledger
- ◆ Drafted and revised a variety of letters and memos to inform the staff of important information or changes regarding the company's policies
- ◆ Streamlined administrative and clinical processes which increased the quality of our customer service and patient satisfaction
- ◆ Managed the physician's schedule to ensure availability as well as re-scheduling patients during scheduled and unscheduled time off as well as during down times

Manchester Counseling-Elliot Hospital Manchester, NH
Patient Service Representative 2005

- ◆ Worked in all aspects of the administrative department to include check- in/out of patients, answering multi-line phone system, scheduling patients, verifying insurance and obtaining referrals, and chart management
- ◆ Primary duty was data entry and billing for 17 providers

Greater Hampstead Family Medicine Hampstead, NH
Clinical Manager 2001-2005

- ◆ Multi-tasked between administrative and clinical duties working within strict time frames
- ◆ Cross-trained in all departments of the practice

United States Navy Duty stations as assigned 1993-1997

Education **Southern Illinois University-Carbondale** 2001
Bachelor of Science in Health Care Management

Heather L. O'Brien

A history of strong counseling and communication skills; were gained by practicing confidentiality and sensitivity when working with residents/patients at nursing homes and rehabs. Practiced nutrition education by working with different dieticians total of 3 years.

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

EDUCATION:

Bachelors of Science in Health Science:
Option -Nutrition and Dietetics
August 2013
Keene State College, Keene, NH

SKILLS:

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

for a
to
total

PROFESSIONAL EXPERIENCE:

Diet Technician, Southern New Hampshire Medical Center, Nashua NH
September 2017- present

Although I am currently still employed, I continue to learn values, goals and counseling techniques every day. This position has allowed me to learn and practice working with new cultures, and ethnic backgrounds all related to health, food and nutrition.

- Participates in the Nutrition Care Process determined by the Dietitian for nutrition assessment, developing and implementing nutrition interventions such as providing

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

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

Hired in as a dual role of supervisor and a cook. While still employed (per diem) - every day I learn something valuable to growing my career in public health. This position has given me many opportunities to improve my counseling skills and has given me a better understanding and experience being in a supervisor role.

- Maximized patient health through nourishing healthy meals with individualized diet plans that balance the patient's desires for food preferences along with their medical needs while focusing on their quality of life.
- Worked daily with the dieticians to maintain the accuracy of nutrition assessments.
- General clerical duties: Process all dietary paperwork from the patients, dieticians, and all other healthcare personnel involved, filing and monitoring all phone calls.
- Met with residents to discuss their personalized diets, personal preferences, and casual conversations to lighten their moods by gaining the ability to effectively communicate

with patients from different backgrounds and income levels all while practicing confidentiality.

- Counseled residents on their personalized diets and assisted with nutrition education.
- Ensured diets to be preventive or therapeutic as needed for each patient.
- Followed federal and state guidelines, policies and procedures in place for a public health facility.
- Practiced strong team building skills and the ability to multitask and work effectively in a high stress and fast moving environment.
- Supervised approximately 20 foodservice personnel by assigning daily work while following the procedures for standardized operations.
- As supervisor; maintained proper daily functions of the kitchen and the tray line by having strong communication and time management skills. Strong attention to detail was necessary to maintain a healthy work environment. Maintained cleanliness and sanitation of the entire kitchen from food storage to food production to proper sanitation in the dish room.
- When necessary; prepped and prepared the meals for an average census of 250 residents by following recipes to maintain quality and ensure proper nutritional needs of the residents.

Nanny, Children aged 2 and 4, Grantham, NH

October 2014-July 2015

While spending 16-hour days with the children, I learned how to work with children with many levels of difficulty. I gained hours of experience learning why children act the way they do in certain situations and helped them learn and grow.

- Prepared and served the children breakfast, lunch and dinner daily.
- Prepared and promoted the tasting of new foods with the children by allowing the children to help in the cooking process.
- Promoted healthy eating and physical activity daily through various daily activities.
- Helped teach and maintain routine in their daily schedules.
- Engaged the children in various puzzles, games, nature and creative activities.
- Administered daily medication to children while sick for prolonged periods.
- Promoted positive behaviors from socializing to the children's attitude.
- Traveled with the children for play and education; promoting experience outside of the house.

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

January 2008-July 2015

This was my first job hired in at 16 years old- I gained a love for foodservice while working here. I learned how to be a professional server to food handling and management all throughout my years.

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

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

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

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

*Sales Clerk, Central Square Café, Troy NH
September 2012- January 2013*

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

*Sales Clerk & prepared lunch, Eva's Bakery & Café, Troy NH
August 2011-September 2012*

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

ADDITIONAL EXPERIENCE:

Volunteer time

Meals on Wheels Keene NH (10 hours)

Keene Community Kitchen Keene NH (20 hours)

Headstart Keene NH (10 hours)

Foodservice Management Project (Spring 2012)

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

ACTIVITIES / HONORS / AFFILIATIONS / LEADERSHIP:

Student Dietetic Association . . . Spring 2013

Community Action Program Belknap-Merrimack Counties, Inc.

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

**Nutrition and Transportation Services
7/1/2020 – 6/30/2022**

KEY PERSONNEL

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Suzanne Demers	Director of Elder Services	\$ 69,518	80%	\$ 55,614
Peggy Maylone	Operations Manager	\$ 46,664	100%	\$ 46,664
Heather O'Brien	Wellness Manager	\$ 47,463	100%	\$ 47,463

New Hampshire Department of Health and Human Services
Nutritional and Transportation



State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Community Action Partnership of Strafford County, (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 577 Central Ave, Suite 10, Dover, NH, 03820.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$228,440
3. Modify Exhibit A, Scope of Services by replacing it in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
4. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit B Methods and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Methods and Conditions Precedent to Payment Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B-1 Amendment #2, Rate Sheet in its entirety and replace with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
7. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Nutritional and Transportation



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: Deborah Scheetz Ann Landry
Title: Director Associate Commissioner

Community Action Partnership of Strafford County

5-18-20
Date

[Signature]
Name:
Title: CEO

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/28/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (herein after referred to as NH Administrative Rule He-E 502).
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.1.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
- 2.1.1.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
- 2.1.1.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.2. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.2.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.2.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.2.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.2.1.2.1. Picking up medications at a pharmacy.
 - 2.1.2.1.2.2. Buying clothing for the client.
 - 2.1.2.1.2.3. Buying other items for the client.
 - 2.1.2.1.3. Provide receipts to the client after each shopping transaction.
 - 2.1.2.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
 - 2.1.2.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
 - 2.1.2.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.2.2.1. Steps of the delivery process;

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.2.2.2. Steps for accounting for and ensuring proper use of each client's money; and
- 2.1.2.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with and NH Administrative Rule He-E 502.
 - 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
 - 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.5. Individual Assessments and Service Plans
 - 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 502.
 - 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 502.
 - 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:

2.5.4.1. Mental health;

2.5.4.2. Developmental issues; or

2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 502.

2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..
- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.
 - 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For transportation:
 - 3.4.1.1. The number of individuals served by town and in the aggregate;
 - 3.4.1.2. The number of miles in the aggregate;
 - 3.4.1.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.
 - 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.5.4. Scheduled phone access to Contractor staff.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Barrington
- Dover
- Durham
- Farmington
- Lee
- Madbury
- Middleton
- Milton/Milton Mills
- New Durham
- Rochester/E. Rochester/Gonic
- Rollinsford
- Somersworth
- Strafford

EAP

5/18/20



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.
5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of



Exhibit B Amendment #3

noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation				
1/1/2017 through 06/30/2017 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title IIIB Transportation	PerClient/PerDay	838	\$23.70	\$ 19,860.60
			Subtotal	\$ 19,860.60

7/1/2017 through 06/30/2018 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title IIIB Transportation	PerClient/PerDay	1,676	\$24.89	\$ 41,715.64
			Subtotal	\$ 41,715.64

7/1/2018 through 06/30/2019 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title IIIB Transportation	PerClient/PerDay	1,676	\$24.89	\$ 41,715.64
			Subtotal	\$ 41,715.64

7/1/2019 through 06/30/2020 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	1,676	\$24.89	\$ 41,715.64
			Subtotal	\$ 41,715.64

7/1/2020 through 06/30/2021 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	1,676	\$24.89	\$41,716.00
			Subtotal	\$ 41,716.00

7/1/2021 through 06/30/2022 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	1,676	\$24.89	\$41,716.00
			Subtotal	\$ 41,716.00

Total	\$ 228,439.52
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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



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

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



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



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.).



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



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.

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

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

Eap

5/18/20

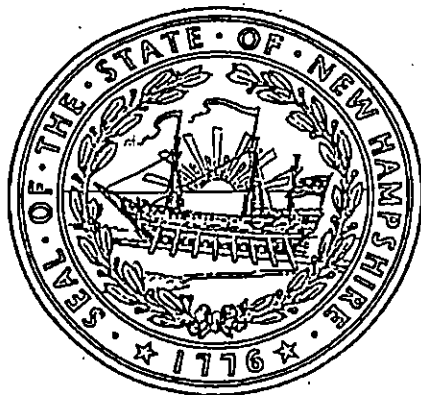
State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 65583

Certificate Number: 0004881688



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Jean Miccolo, 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 Community Action Partnership of Strafford County.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 18th September , 2019, at which a quorum of the Directors/shareholders were present and voting.
(Date)

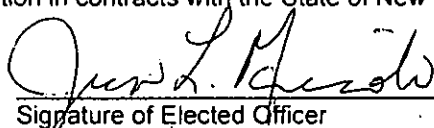
VOTED: That Betsey Andrews Parker (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Community Action Partnership of Strafford County to enter into contracts or agreements with the State New Hampshire.
(Name of Corporation/ LLC)

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

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

Dated: May 18th, 2020_



Signature of Elected Officer

Name: Jean Miccolo

Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/18/2020

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

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

PRODUCER CGI Business Insurance 171 Londonderry Turnpike Hooksett NH 03106		CONTACT NAME: Teri Davis PHONE (A/C No. Ext): (866) 841-4800 FAX (A/C No.): (603) 622-4618 E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com	
INSURED Community Action Partnership of Strafford County, DBA: Strafford CAP PO Box 180 Dover NH 03821-1060		INSURER(S) AFFORDING COVERAGE INSURER A: Hanover Insurance Company INSURER B: Eastern Alliance (fmr Great Falls) INSURER C: Victor O Schinnerer & Co Inc INSURER D: INSURER E: INSURER F:	

COVERAGES CERTIFICATE NUMBER: 19-20 Master REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Physical/Sexual Abuse Incl <input checked="" type="checkbox"/> Leased & Rented Equip \$35,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			ZHVA192135	12/31/2019	12/31/2020	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 Professional Liability \$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			AWVA156930	12/31/2019	12/31/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Uninsured motorist \$ 1,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ Zero			UHVA192136	12/31/2019	12/31/2020	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
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 <input checked="" type="checkbox"/> N N/A			03-0000133794-02	12/31/2019	12/31/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers			PHSD1445251	06/24/2019	06/24/2020	Per Occurrence 3,000,000 Aggregate 6,000,000

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

Workers Comp 3A State: NH

CERTIFICATE HOLDER

State of New Hampshire DHHS Bureau of Contracts & 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

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MISSION

To educate, advocate and assist people
in Strafford County to help meet
their basic needs and promote
self-sufficiency



VISION

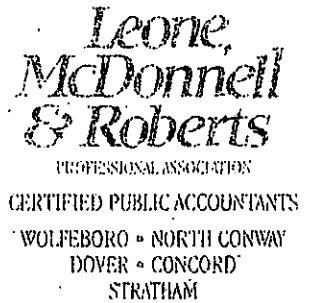
Working to eliminate poverty in
Strafford County

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

DECEMBER 31, 2018 AND 2017

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4 - 5
Statements of Cash Flows	6
Statements of Functional Expenses	7 - 8
Notes to Financial Statements	9 - 17
Supplementary Information:	
Schedule of Expenditures of Federal Awards	18
Notes to Schedule of Expenditures of Federal Awards	19
Schedule of Revenue and Expenditures – Electrical Assistance Program	20
Independent Auditors' Reports on Internal Control and Compliance	21 - 24
Schedule of Findings and Questioned Costs	25 - 27
Summary Schedule of Prior Audit Findings	28



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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the 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 Community Action Partnership of Strafford County as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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 September 11, 2019, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

Leone, McDonnell + Roberts
Professional Association

September 11, 2019
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 749,630	\$ 361,179
Accounts receivable	1,106,724	1,094,461
Contributions receivable	63,800	115,800
Tax credits receivable	250,000	172,000
Inventory	13,420	11,532
Prepaid expenses	<u>58,266</u>	<u>9,609</u>
Total current assets	<u>2,241,840</u>	<u>1,764,581</u>
NONCURRENT ASSETS		
Security deposits	5,350	5,350
Property, net of accumulated depreciation	3,827,963	1,195,445
Other noncurrent assets	<u>27,500</u>	<u>12,500</u>
Total noncurrent assets	<u>3,860,813</u>	<u>1,213,295</u>
TOTAL ASSETS	<u>\$ 6,102,653</u>	<u>\$ 2,977,876</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Demand note payable	\$ 165,432	\$ 105,377
Accounts payable	408,959	217,582
Accrued payroll and related taxes	161,566	137,448
Accrued compensated absences	94,084	100,965
Refundable advances	415,335	391,376
Other current liabilities	<u>79,421</u>	<u>20,789</u>
Total current liabilities	1,324,797	973,537
NONCURRENT LIABILITIES		
Long term debt	<u>2,814,690</u>	<u>-</u>
Total liabilities	<u>4,139,487</u>	<u>973,537</u>
NET ASSETS		
Without donor restrictions	1,307,042	1,568,159
With donor restrictions	<u>656,124</u>	<u>436,180</u>
Total net assets	<u>1,963,166</u>	<u>2,004,339</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,102,653</u>	<u>\$ 2,977,876</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 7,846,142	\$ -	\$ 7,846,142
Fees for service	1,773,136	-	1,773,136
Rent revenue	25,109	-	25,109
Public support	189,972	228,410	418,382
In-kind donations	645,330	-	645,330
Interest	2,582	-	2,582
Fundraising	34,146	-	34,146
	<hr/>	<hr/>	<hr/>
Total revenues and support	10,516,417	228,410	10,744,827
NET ASSETS RELEASED FROM RESTRICTIONS			
	8,466	(8,466)	-
	<hr/>	<hr/>	<hr/>
Total revenues, support, and net assets released from restrictions	10,524,883	219,944	10,744,827
	<hr/>	<hr/>	<hr/>
EXPENSES			
Program services			
Child services	3,890,640	-	3,890,640
Community services	861,420	-	861,420
Energy assistance	2,746,649	-	2,746,649
Housing	514,700	-	514,700
Weatherization	1,610,027	-	1,610,027
Workforce development	135,528	-	135,528
	<hr/>	<hr/>	<hr/>
Total program services	9,758,964	-	9,758,964
Supporting activities			
Management and general	956,693	-	956,693
Fundraising	70,343	-	70,343
	<hr/>	<hr/>	<hr/>
Total expenses	10,786,000	-	10,786,000
	<hr/>	<hr/>	<hr/>
CHANGE IN NET ASSETS	(261,117)	219,944	(41,173)
NET ASSETS, BEGINNING OF YEAR	1,568,159	436,180	2,004,339
	<hr/>	<hr/>	<hr/>
NET ASSETS, END OF YEAR	\$ 1,307,042	\$ 656,124	\$ 1,963,166
	<hr/>	<hr/>	<hr/>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN UNRESTRICTED NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 7,454,864	\$ -	\$ 7,454,864
Fees for service	333,487	-	333,487
Rent revenue	19,472	-	19,472
Public support	147,071	342,260	489,331
In-kind donations	735,069	-	735,069
Interest	127	-	127
Fundraising	87,215	-	87,215
Other revenue	<u>(2,106)</u>	<u>-</u>	<u>(2,106)</u>
Total revenues and support	8,775,199	342,260	9,117,459
NET ASSETS RELEASED FROM RESTRICTIONS			
	<u>9,360</u>	<u>(9,360)</u>	<u>-</u>
Total revenues, support, and net assets released from restrictions	<u>8,784,559</u>	<u>332,900</u>	<u>9,117,459</u>
EXPENSES			
Program services			
Child services	3,973,078	-	3,973,078
Community Services	780,471	-	780,471
Energy assistance	2,154,833	-	2,154,833
Housing	409,543	-	409,543
Weatherization	391,107	-	391,107
Workforce development	<u>150,178</u>	<u>-</u>	<u>150,178</u>
Total program services	7,859,210	-	7,859,210
Supporting activities			
Management and general	790,496	-	790,496
Fundraising	<u>78,112</u>	<u>-</u>	<u>78,112</u>
Total expenses	<u>8,727,818</u>	<u>-</u>	<u>8,727,818</u>
CHANGE IN NET ASSETS	56,741	332,900	389,641
NET ASSETS, BEGINNING OF YEAR	<u>1,511,418</u>	<u>103,280</u>	<u>1,614,698</u>
NET ASSETS, END OF YEAR	<u>\$ 1,568,159</u>	<u>\$ 436,180</u>	<u>\$ 2,004,339</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (41,173)	\$ 389,641
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	116,390	84,399
(Increase) decrease in assets:		
Accounts receivable	(12,263)	97,494
Contributions receivable	52,000	(115,800)
Tax credits receivable	(78,000)	(164,000)
Inventory	(1,888)	(2,808)
Prepaid expenses	(48,657)	10,068
Security deposits	-	18,790
Other noncurrent assets	(15,000)	
Increase (decrease) in liabilities:		
Accounts payable	191,377	(145,482)
Accrued payroll and related taxes	24,118	(4,305)
Accrued compensated absences	(6,881)	21,475
Refundable advances	23,959	(46,909)
Other current liabilities	<u>58,632</u>	<u>20,789</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>262,614</u>	<u>163,352</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(80,315)</u>	<u>(352,793)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(80,315)</u>	<u>(352,793)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Return of deposit on building	200,000	-
Cash paid for debt issuance costs	(53,903)	-
Net borrowings on demand note payable	<u>60,055</u>	<u>32,704</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>206,152</u>	<u>32,704</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	388,451	(156,737)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>361,179</u>	<u>517,916</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 749,630</u>	<u>\$ 361,179</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 40,830</u>	<u>\$ 6,251</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Property and equipment financed by long term debt	<u>\$ 2,867,874</u>	<u>\$ -</u>

See Notes to Financial Statements

COMMUNITY ACTION PART

STATEMENT OF
FOR THE YEAR EI

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>We</u>
Payroll	\$ 2,004,209	\$ 298,687	\$ 288,856	\$ 67,055	\$
Payroll taxes	177,664	25,257	20,516	5,684	
Fringe benefits	154,396	25,018	43,627	5,682	
Weatherization material, fuel and client assistance	31,768	35,835	2,314,048	169,204	
In-kind expenses	418,854	214,948	3,518	1,000	
Consultants and contract labor	187,300	14,815	4,039	175,035	
Consumable supplies	155,500	94,773	5,638	12,483	
Rent	330,162	34,579	32,732	29,877	
Repairs and maintenance	1,218	7,524	7,178	893	
Utilities	99,440	6,278	9,956	10,998	
Insurance	96,110	5,275	1,840	5,049	
Meetings, events and training	65,699	10,624	4,476	100	
Depreciation	59,157	28,327	391	3,955	
Travel	87,435	11,624	2,945	996	
Copying and postage	4,615	2,009	5,026	75	
Retirement	12,733	1,321	1,230	418	
Equipment and computer	2,813	38,015	442	26,193	
Interest expense	-	963	-	-	
Indirect costs	-	-	-	-	
Other program support	1,567	5,548	191	3	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenses	\$ 3,890,640	\$ 861,420	\$ 2,746,649	\$ 514,700	\$

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP

STATEMENT OF FINANCIAL STATEMENTS
FOR THE YEAR END

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>
Payroll	\$ 1,884,887	\$ 304,780	\$ 286,047	\$ 57,922	\$ -
Payroll taxes	155,402	22,972	21,982	4,723	-
Fringe benefits	174,365	35,623	40,839	5,302	-
Weatherization material, fuel client assistance	85,880	22,329	1,724,551	169,525	-
In-kind expenses	496,927	195,086	-	26,061	-
Consultants and contract labor	262,576	9,498	6,664	106,135	-
Consumable supplies	209,950	90,209	2,402	1,859	-
Rent	290,038	22,415	29,557	8,301	-
Repairs and maintenance	10,630	11,520	10,318	6,107	-
Utilities	98,527	5,329	10,082	13,009	-
Insurance	89,440	5,657	1,792	5,276	-
Meetings, events and training	70,875	10,486	2,353	235	-
Depreciation	52,337	25,910	98	3,733	-
Travel	60,430	8,541	3,471	877	-
Copying and postage	8,400	7,553	9,317	26	-
Retirement	12,886	2,149	1,159	428	-
Equipment and computer	7,094	(6,091)	4,028	24	-
Interest expense	-	3,314	-	-	-
Indirect costs	-	-	-	-	-
Other program support	2,434	3,191	173	-	-
Total expenses	\$ 3,973,078	\$ 780,471	\$ 2,154,833	\$ 409,543	\$ -

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

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

Basis of Accounting

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

Financial Statement Presentation

The financial statement presentation follows the recommendations of the Accounting Standard Codification No. 958-210, *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC No. 958-210, the Agency 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 that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. These net assets may be used at the discretion of the Agency's management and board of directors.

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

At December 31, 2018 and 2017, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

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

Contributions

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

Contributed Services

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

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

Fair Value of Financial Instruments

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

Inventory

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

Property and Depreciation

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

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

Depreciation expense aggregated \$116,390 and \$84,398 for the years ended December 31, 2018 and 2017, respectively.

Accrued Earned Time

The Agency has accrued a liability of \$94,084 and \$100,965 at December 31, 2018 and 2017, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

Income Taxes

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

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the years 2015 through 2018 and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

Cash and Cash Equivalents

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

New Accounting Pronouncement

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

Use of Estimates

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

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2018 and 2017 amounted to \$22,000 and \$22,984, respectively.

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense of \$719 has been included with interest expense in the statement of activities for 2018. There were no debt issuance costs for 2017. The unamortized deferred financing costs have been included as a reduction of the long term debt (See Note 9).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$255,313 and \$232,667 for the years ended December 31, 2018 and 2017, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$150,442 and \$86,313 for the years ended December 31, 2018 and 2017, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food-commodities and goods was determined to be \$181,461 and \$58,114, respectively, for the year ended December 31, 2018. For the year ended December 31, 2017, the estimated fair value of these food commodities and goods was determined to be \$121,757 and \$294,332, respectively.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

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/revenues
Depreciation	Square footage
All other expenses	Approved indirect rate

NOTE 2. PROPERTY

As of December 31, 2018 and 2017, property consisted of the following:

	<u>2018</u>	<u>2017</u>
Land, buildings and improvements	\$ 3,993,017	\$ 1,268,065
Furniture, equipment and machinery	562,450	539,213
Vehicles	<u>249,779</u>	<u>249,779</u>
Total	4,805,246	2,057,057
Less accumulated depreciation	<u>977,283</u>	<u>861,612</u>
Net property	<u>\$ 3,827,963</u>	<u>\$ 1,195,445</u>

NOTE 3. AVAILABILITY AND LIQUIDITY

The following represents the Agency's financial assets as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Financial assets at year end:		
Cash	\$ 749,630	\$ 361,179
Accounts receivable	1,106,724	1,094,461
Contributions receivable	63,800	115,800
Tax credits receivable	<u>250,000</u>	<u>172,000</u>
Total financial assets	2,170,154	1,743,440
Less amounts not available to be used within one year:		
Board restricted assets	<u>307,315</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,862,839</u>	<u>\$ 1,436,125</u>

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

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2018 and 2017. The Agency has no policy for charging interest on overdue accounts.

NOTE 5. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded. Total unconditional promises to give were as follows at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Within one year	\$ 28,300	\$ 52,400
In two to five years	35,500	26,400
Thereafter	-	37,000
	<u>\$ 63,800</u>	<u>\$ 115,800</u>

NOTE 6. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. Through this Tax Credit Program, the Agency recognized contribution revenue of \$78,000 and \$164,000 for the years ended December 31, 2018 and 2017, respectively. The total cumulative contribution revenue raised to date is \$250,000 as of December 31, 2018. At December 31, 2018 and 2017, the Agency had tax credits receivable of \$250,000 and \$172,000, respectively.

NOTE 7. PLEGGED ASSETS

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

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand, but in the absence of demand, is due in September 2019. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 6.50% and 5.50% at December 31, 2018 and 2017, respectively. The note is collateralized by all the assets of the Agency.

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2018 consisted of the following:

4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	\$ 2,347,874
5.00% mortgage payable to the New Hampshire Community Loan Fund of interest only payments at for 36 months followed by principal and interest payments for 264 months. The mortgage note payable is collateralized by the building and leases and rents of 577 Central Ave.	<u>520,000</u>
Total long term debt before unamortized debt	
issuance costs	2,867,874
Unamortized deferred financing costs	<u>53,184</u>
Total long term debt	<u>\$ 2,814,690</u>

The schedule of maturities of long term debt at December 31, 2018 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2019	\$ -
2020	-
2021	18,343
2022	75,657
2023	79,448
Thereafter	<u>2,641,242</u>
Total	<u>\$ 2,814,690</u>

NOTE 10. NET ASSETS

At December 31, 2018 and 2017, net assets with donor restrictions consisted of the following:

	<u>2018</u>	<u>2017</u>
Summer Meals	\$ 51,621	\$ 3,094
Building Campaign - Pledges	238,385	121,908
Building Campaign - Tax Credits	250,000	172,000
Security deposits	32,145	18,425
New Hampshire Charitable Foundation	-	58,024
Revolving loan fund	52,736	-
Fuel assistance	23,566	-
Weatherization	7,671	-
Other programs	<u>-</u>	<u>62,729</u>
Total	<u>\$ 656,124</u>	<u>\$ 436,180</u>

At December 31, 2018 and 2017, net assets without donor restrictions consisted of the following:

	<u>2018</u>	<u>2017</u>
Undesignated	\$ 999,727	\$ 1,260,844
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 1,307,042</u>	<u>\$ 1,568,159</u>

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2018 and 2017, the annual lease/rent expense for the leased facilities was \$119,142 and \$155,065, respectively. Certain equipment is leased by the Agency under the terms of various leases.

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

<u>Year Ended</u> <u>December 31</u>	<u>Amount</u>
2019	\$ 111,847
2020	108,067
2021	19,633
2022	<u>15,698</u>
Total	<u>\$ 255,245</u>

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2018 and 2017 totaled \$21,727 and \$25,570, respectively.

NOTE 13. CONCENTRATION OF RISK

A large percentage of the Agency's total revenue was received from two contractors, the Federal Government and the State of New Hampshire. It is always considered to be at least reasonably possible that either contractor could be lost in the near term; however, Management feels this risk is of no particular concern at this time.

NOTE 14. CONCENTRATION OF CREDIT RISK

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

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2018 and 2017.

NOTE 16. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through September 11, 2019, the date the December 31, 2018 financial statements were available for issuance.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-T GRANTC</u>
<u>U.S. Department of Agriculture</u>		
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Educa
Child Nutrition Cluster		
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Educa
National School Lunch Program	10.555	State of New Hampshire Department of Educa
Food Distribution Cluster		
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partne
Total U.S. Department of Agriculture		
<u>U.S. Department of Housing and Urban Development</u>		
Supportive Housing for the Elderly	14.157	Dover Housing Authority
CDBG Entitlement Grants Cluster		
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health
Continuum of Care	14.267	State of New Hampshire Department of Health
Supportive Housing Program	14.235	Community Partners / Behavioral Health / Ser
Total U.S. Department of Housing and Urban Development		
<u>U.S. Department of Labor</u>		
WIA Cluster		
WIA Adult Program	17.258	Southern New Hampshire Services, Inc.
WIA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.
Total U.S. Department of Labor/WIA Cluster		
<u>U.S. Department of Energy</u>		
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of
Total U.S. Department of Energy		
<u>U.S. Department of Health & Human Services</u>		
Aging Cluster		
Special Programs for the Aging - Title III, Part B - Grants for Senior Energy	93.044	State of New Hampshire Division of Elderly ar State of New Hampshire Department of Health Nutrition & Trans. Services
Senior Transportation	93.044	
Maternal, Infant, and Early Childhood Home Visiting Cluster		
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	State of New Hampshire Department of Health BPHCS, Maternal & Health Section
Promoting Safe and Stable Families	93.556	State of New Hampshire, DHHS, Division for t
TANF Cluster		
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for t
Temporary Assistance for Needy Families	93.558	Southern New Hampshire Services, Inc.
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of
Low-Income Home Energy Assistance	93.588	State of New Hampshire Governor's Office of
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA
Head Start	93.600	Direct Funding
Stephanie Tubbs Jones Child Welfare Program	93.645	State of New Hampshire, DHHS, Division for t
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for t
Maternal and Child Health Services Block Grant to the States	93.994	State of New Hampshire, DHHS, Division for t
Total U.S. Department of Health & Human Services		
<u>Department of Homeland Security</u>		
Emergency Food and Shelter National Board Program	97.024	United Way National Board
Total Department of Homeland Security		
TOTAL		
NON-FEDERAL		
Electrical Assistance Program		BMCAP

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3. INDIRECT COST RATE

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

NOTE 4. FOOD DONATION

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

NOTE 5. SUBRECIPIENTS

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2018.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE ELECTRICAL ASSISTANCE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2018

Revenues	<u>\$ 170,862</u>
Expenditures	
Payroll	\$ 96,235
Payroll taxes	6,526
Fringe benefits	15,532
Weatherization material, fuel and client assistance	301
Consumable supplies	876
Indirect costs	24,021
Insurance	335
Equipment and computer	3,674
Occupancy	15,828
Consultants and contract labor	3,414
Repairs and maintenance	7
Travel	1,179
Meetings, events and training	2,725
Copying & postage	1,152
Retirement	485
PR service	958
	<u>\$ 173,248</u>

Note:

For the year ended December 31, 2018, the Electric Assistance Program, which is funded through the New Hampshire Public Utilities Commission with funds from the utility companies operating in the State of New Hampshire, was tested for compliance with the requirements of laws and regulations applicable to the contract with the Public Utilities Commission. In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the requirements outlined in the contract for the year ended December 31, 2018.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, and have issued our report thereon dated September 11, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material

weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Community Action Partnership of Strafford County's Response to Findings

Community Action Partnership of Strafford County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community Action Partnership of Strafford County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Leone, McDonnell + Roberts
Professionals Association

September 11, 2019
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2018. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Strafford County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Strafford County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Strafford County's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of Community Action Partnership of Strafford County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Strafford County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control over compliance.

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

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

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

*Leone, McDonald + Roberts
Professional Association*

September 11, 2019
Wolfeboro, New Hampshire

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, and Head Start, CFDA 93.600.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

2018-001 General Ledger Close and Adjusting Journal Entries

Condition: A significant quantity of adjusting journal entries were provided by the Organization during the audit. Significant adjusting entries related to the following areas: cash, accrued payroll, pledges receivable and property. The adjusting entries were provided by management, and in certain cases, identified by the auditor.

Criteria: Internal controls should be in place to ensure that the activity of the Organization is being recorded in a timely and accurate manner.

Cause: Controls are not in place to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Effect: Financial information utilized by management in making decisions may not be timely or accurate.

Recommendation: Procedures should be implemented to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Views of Responsible Officials and Planned Corrective Action: It is our sad duty to report that Doug Surina, Finance Director, passed away in April 2019. He had been ill for two years and was in the process of transitioning his responsibilities to the new Finance Director when he passed. He was an important part of our team and projects. As a result of the timing of his illness and passing, some of the journal entries and general ledger close processes were not conducted in a timely manner in 2018.

CAPSC has transitioned to a new Finance Director, has a full complement of staff in the Finance Department and has taken steps to strengthen month end and year end processes including, but not limited to, additional documentation of completion, backups recorded to 365 (our secure server), and review of entries to ensure timely and accurate journal entries.

2018-002 Monthly Reconciliations

Condition: Various statement of financial position accounts were not being reconciled to their subsidiary ledgers on a monthly basis.

Criteria: Internal controls should be in place to ensure that all statement of financial position accounts are reconciled on a monthly basis.

Cause: Internal controls are currently not in place to ensure monthly reconciliations are being completed on a consistent basis.

Effect: Financial information utilized by management in making decisions may not be timely or accurate.

Recommendation: Procedures should be implemented to ensure all monthly reconciliations are being performed.

Views of Responsible Officials and Planned Corrective Action: It is our sad duty to report that Doug Surina, Finance Director, passed away in April 2019. He had been ill for two years and was in the process of transitioning his responsibilities to the new Finance Director when he passed. He was an important part of our team and projects. As a result of the timing of his illness and passing, monthly reconciliations were not conducted in a timely manner in 2018.

CAPSC hired an outside bookkeeper on the recommendation of our auditor who, in conjunction with the Finance Department, brought the agency into compliance with reconciliations for 2019. Monthly reconciliations are on track and completed by the Finance Department as part of the monthly close out procedures. The auditor completed a visit with CAPSC to review reconciliation progress as well as the system put in place to continue timely reconciliations. The Finance Committee of the Board of Directors also receives updates at the finance meetings on the progress and any outstanding issues.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018**

A. FINDINGS – FINANCIAL STATEMENTS AUDIT

2017-001 General Ledger Close and Adjusting Journal Entries

Condition: A significant quantity of adjusting journal entries were provided by the Organization during the audit. Significant adjusting entries related to the following areas: cash, accrued payroll, pledges receivable, and pledge contributions. The adjusting entries were provided by management and in certain cases identified by the auditor.

Criteria: Internal controls should be in place to ensure that the activity of the Organization is being recorded in a timely and accurate manner.

Cause: Controls are not in place to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Effect: Financial information utilized by management in making decisions may not be timely or accurate.

Recommendation: Procedures should be implemented to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Current status: This finding was a repeat finding in 2018. See finding 2018-001 on pages 25-26.



2020 Board of Directors

Hope Morrow Flynn, Chair
Alan Brown, Vice Chair
Kristen Collins, Treasurer
Jean Miccolo, Secretary
Alison Dorow
Marcie Theriault
Petros Lazos
Terry Jarvis
Thomas Levasseur
Jason Thomas
Becky Sherburne
Cindy Brown
Don Chick
Alli Morris
Maureen Staples

Danielle Holt

OBJECTIVE

Utilize my professional and volunteer experience, skills and knowledge in an interesting and challenging position.

WORK EXPERIENCE

Community Action Partnership of Strafford County (CAP) | Dover, NH
Non-profit Charitable Organization

Elderly Services Coordinator

June 2013 – present

Provide service management for elderly and disabled residents living in Covered Bridge Manor; develop contacts with service providers and agencies for resident referrals; educate residents on available services and monitor provisions of services; work in conjunction with the Housing Manager and other management staff at Dover Housing Authority and staff at CAP.

Community Action Partnership of Strafford County (CAP) | Dover, NH
Non-profit Charitable Organization

Seasonal Outreach Intake

October 2012 – March 2013

Served on seasonal outreach staff as intake coordinator for fuel assistance program; assisted clients with application process from interview through completion within specified timeframe; organized confidential information while maintaining discretion; worked both independently and as a team in various offices.

Horne Street School Parent Teacher Group (PTG) | Dover, NH
Non-profit Charitable Organization

President, Elected Officer

September 2010 - present

Serve as a leader and key contact for the PTG at an elementary school; appoint chairpersons for special committees; ex-officio member of most committees; coordinate the work of the officers and committees so that the PTG objectives can be met.

Volunteer Coordinator, Elected Officer

September 2009 – June 2010

Coordinated volunteers for the PTG events and school activities; collected list of general volunteers; assured that volunteer data is recorded and available; worked with teachers, staff, and leaders of committees to assure volunteers are recruited for programs.

Dover Womenaid | Dover, NH
Non-profit Charitable Organization

Board of Directors

January 2007 - present

Serve as a founding Board Member and established a grass-roots local non-profit chapter of Womenaid; provide short-term anonymous assistance up to \$500 to people in need; raise donations and work with community leaders such as counselors, school officials, doctors, and clergy to identify clients who fall within our guidelines; raised over \$70,000 to date through various fundraisers and donations.

Dover Public Schools | Dover, NH
Education

Lunch Supervisor

September 2010 - June 2011

Supervised K-4 students during recess and lunch; assisted staff with student's needs that required one-on-one attention, and transitioned to assisting kitchen staff with serving lunch and clean-up.

Arbonne International | Dover, NH
Sales

Independent Consultant

May 2005 - April 2010

Consulted with clients on their health and wellness needs; established a client base through networking groups, phone, email, and personal contacts; assisted clients to determine which products fit their needs and provided ongoing customer service; trained new consultants and helped grow their business; traveled 2-3 times per year around the country; climbed to Area Manager in less than one year.

Center for Resource Management | Portsmouth, NH

Education

Project Manager

June 1998 - May 2003

Supported the technical staff with a unique software product that analyzed data for schools and school districts; facilitated the process from contract to completed project; major components were to establish timelines, communicate between client and staff, retrieve information, and create reports using Word documents; held multiple contracts simultaneously which required great attention to detail and organization.

Sheraton Hotels | Honolulu, HI

Sales Assistant

December 1995 - January 1998

Portamedic | Honolulu, HI

Branch Manager

February 1993 - January 1995

SMH Bar Review | Boston, MA

NE Sales Director

June 1988 - December 1992

EDUCATION

Bachelor Degree, Marketing

9/1986 - 5/1988

Southern New Hampshire University | Manchester, NH

Associate Degree, Business and Managerial Economics

9/1984 - 5/1986

Hesser College | Manchester, NH

**Community Action Partnership of Strafford County
Nutrition and Transportation Contract**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Danielle Holt	Resident Services Coordinator		0%	\$0.00
TBD	Bus Driver	\$23,500	100%	\$23,500

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Easter Seals New Hampshire, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 55 Auburn Street, Manchester, NH, 03103.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions; Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$619,893.
3. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
4. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
7. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

Name: ~~Deborah Scheetz~~ Ann Landry
Title: Director Associate Commissioner

5/20/2020
Date

Easter Seals New Hampshire, Inc.

Name: Elin Treanor
Title: CFO

5.13.2020
Date

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



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

OFFICE OF THE ATTORNEY GENERAL

5/28/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Exhibit A Amendment #3

Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (herein after referred to as NH Administrative Rule He-E 502).
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services. PH.P.L.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.1.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping. PH.P.L.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
- 2.1.1.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
- 2.1.1.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.2. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.2.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.2.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.2.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.2.1.2.1. Picking up medications at a pharmacy.
 - 2.1.2.1.2.2. Buying clothing for the client.
 - 2.1.2.1.2.3. Buying other items for the client.
 - 2.1.2.1.3. Provide receipts to the client after each shopping transaction.
 - 2.1.2.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
 - 2.1.2.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
 - 2.1.2.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.2.2.1. Steps of the delivery process;

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials ES

RFA-2017-BEAS-08-NUTRI-04-A03

Page 2 of 9

Date 5.13.20

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



Exhibit A Amendment #3

- 2.1.2.2.2. Steps for accounting for and ensuring proper use of each client's money; and
- 2.1.2.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with and NH Administrative Rule He-E 502.
 - 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
 - 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.5. Individual Assessments and Service Plans
 - 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 502.
 - 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 502.
 - 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:

- 2.5.4.1. Mental health;
- 2.5.4.2. Developmental issues; or
- 2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 502.

2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.
- 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
- 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
- 2.7.1.4. Agrees not to bill or invoice individuals or their families.
- 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
- 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials ES

RFA-2017-BEAS-06-NUTRI-04-A03

Page 4 of 9

Date 5.13.20

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and ~~are~~ involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime-against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials

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RFA-2017-BEAS-06-NUTRI-04-A03

Page 6 of 9

Date 5.13.20

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of the loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials

RFA-2017-BEAS-08-NUTRI-04-A03

Page 7 of 9

Date 5.13.20

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 3.3.2. Total amount of donations collected.
- 3.3.3. Expenses by program service provided.
- 3.3.4. Revenue, by program service provided, by funding source.
- 3.3.5. Total amount of donations or fees collected from all individuals.
- 3.3.6. Actual Units served, by program service provided, by funding source.
- 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
- 3.3.8. Number of Title III recipients served with funds not provided through this Contract.
- 3.3.9. Unmet need or waiting list.
- 3.3.10. Length of time individuals are on a waiting list.
- 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
- 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
- 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
 - 3.4.1. For transportation:
 - 3.4.1.1. The number of individuals served by town and in the aggregate;
 - 3.4.1.2. The number of miles in the aggregate;
 - 3.4.1.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
 - 3.5.1. Data.
 - 3.5.2. Financial records.
 - 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.5.4. Scheduled phone access to Contractor staff.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements:
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Hillsborough County – Towns of Manchester, Bedford, Litchfield & Goffstown
- Rockingham County – Town of Auburn
- Merrimack County – Town of Hooksett



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.
5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of



Exhibit B Amendment #3

noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

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Exhibit B-1 Rate Sheet
Amendment #3

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title IIIB Transportation	PerClient/PerDay	2,274	\$23.70		\$ 53,893.80
Subtotal					\$ 53,893.80

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title IIIB Transportation	PerClient/PerDay	4,548	\$24.89		\$ 113,199.72
Subtotal					\$ 113,199.72

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title IIIB Transportation	PerClient/PerDay	4,548	\$24.89	\$24.89	\$ 113,199.72
Subtotal					\$ 113,199.72

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	4,548	\$24.89		\$ 113,199.72
Subtotal					\$ 113,199.72

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	4,548	\$24.89		\$ 113,200.00
Subtotal					\$ 113,200.00

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	4,548	\$24.89		\$ 113,200.00
Subtotal					\$ 113,200.00

Total		\$ 619,892.96
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Contractor Initials: *EW*

Date: 5.13.20

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



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

REVIEW BY
[Signature]
[Signature]

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.



- 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

Handwritten signature in black ink, appearing to be "C. J. [unclear]".

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

Investigation

Investigation

State of New Hampshire

Department of State

CERTIFICATE

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

Business ID: 61290

Certificate Number: 0004881223



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2020.

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 April 8, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Elin Treanor, CFO (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 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: 5.13.2020

Cynthia Ross
Signature of Elected Officer
Name: Cynthia Ross
Title: Assistant Secretary

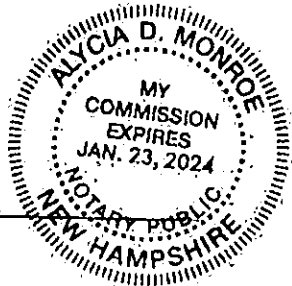
STATE OF NEW HAMPSHIRE

County of Hillsborough

The foregoing instrument was acknowledged before me this 13th day of May, 2020

By Cynthia Ross
(Name of Elected Clerk/Secretary/Officer of the Agency)

Alycia D. Monroe
(Notary Public/Justice of the Peace)



(NOTARY SEAL)

Commission Expires:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/2/2019

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(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: Tina Housman	
	PHONE (A/C, No, Ext): E-MAIL ADDRESS: thousman@hayscompanies.com FAX (A/C, No):	
INSURED Easter Seals New Hampshire, Inc 555 Auburn Street Manchester NH 03103	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: The North River Insurance Company	21105
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	

COVERAGES

CERTIFICATE NUMBER: 20-21 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 INSR	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"/> PROJECT <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 <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	406-731971-7	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L EACH ACCIDENT	\$ 1,000,000
							E.L DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L DISEASE - POLICY LIMIT	\$ 1,000,000

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

Evidence of Insurance

CERTIFICATE HOLDER

CANCELLATION

NH Department of Health and Human Service
Bureau of Elderly and Adult Services
129 Pleasant St.
Concord, NH 03301

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

AUTHORIZED REPRESENTATIVE

James Hays/GSCHIC

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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.

RE: Transportation



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.

BAKER
NEWMAN
NOYES

**Easter Seals New Hampshire, Inc.
and Subsidiaries**

Consolidated Financial Statements and
Other Financial Information

*Years Ended August 31, 2019 and 2018
With Independent Auditors' Report*

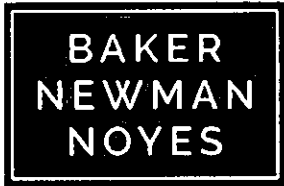
EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

**CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION**

For the Years Ended August 31, 2019 and 2018

CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
Audited Consolidated Financial Statements:	
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities and Changes in Net Assets	4
Consolidated Statements of Functional Expenses	8
Consolidated Statements of Cash Flows	10
Notes to Consolidated Financial Statements	12
Other Financial Information:	
Consolidating Statements of Financial Position	35
Consolidating Statements of Activities and Changes in Net Assets	39
Consolidating Statements of Functional Expenses	43



INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the consolidated financial statements, in 2019, Easter Seals NH adopted Financial Accounting Standards Board Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*, and applied the guidance retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual companies and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, on our consideration of Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Baker Newman & Noyes LLC

Manchester, New Hampshire
December 9, 2019

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 3,341,755	\$ 2,365,508
Short-term investments, at fair value	3,094,539	3,002,574
Program, and other accounts receivable, less contractual allowance of \$9,657,800 in 2019, and \$12,719,900 in 2018, and allowance for doubtful accounts of \$2,180,600 in 2019 and \$2,377,500 in 2018	11,408,200	11,083,589
Contributions receivable, less allowance for doubtful accounts of \$63,400 in 2019 and \$66,600 in 2018	499,216	495,957
Current portion of assets limited as to use	403,917	894,523
Prepaid expenses and other current assets	<u>522,436</u>	<u>431,780</u>
Total current assets	19,270,063	18,273,931
Assets limited as to use, net of current portion	1,807,587	1,660,727
Investments, at fair value	12,793,877	12,777,572
Beneficial interest in trust held by others and other assets	139,926	206,608
Fixed assets, net	<u>29,384,642</u>	<u>28,795,786</u>
	<u>\$63,396,095</u>	<u>\$61,714,624</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Line of credit	\$ -	\$ 610,319
Accounts payable	2,655,352	2,722,563
Accrued expenses	6,400,152	5,334,857
Deferred revenue	383,288	704,650
Current portion of interest rate swap agreements	295,305	244,261
Current portion of long-term debt	<u>1,243,661</u>	<u>1,241,671</u>
Total current liabilities	10,977,758	10,858,321
Other liabilities	1,807,587	1,660,727
Interest rate swap agreements, less current portion	2,359,688	1,528,323
Long-term debt, less current portion, net	<u>20,122,563</u>	<u>21,049,598</u>
Total liabilities	35,267,596	35,096,969
Net assets:		
Without donor restrictions	22,045,456	19,284,594
With donor restrictions	<u>6,083,043</u>	<u>7,333,061</u>
Total net assets	<u>28,128,499</u>	<u>26,617,655</u>
	<u>\$63,396,095</u>	<u>\$61,714,624</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public support and revenue:			
Public support:			
Contributions, net	\$ 686,410	\$ 310,395	\$ 996,805
Special events, net of related direct costs of \$1,108,200	1,706,856	383,031	2,089,887
Annual campaigns, net of related direct costs of \$105,511	390,714	43,117	433,831
Bequests	391,990	-	391,990
Net assets released from restrictions	<u>2,015,084</u>	<u>(2,015,084)</u>	<u>-</u>
Total public support	5,191,054	(1,278,541)	3,912,513
Revenue:			
Fees and grants from governmental agencies and others, net	66,160,439	-	66,160,439
Other grants	25,376,374	-	25,376,374
Dividend and interest income	606,815	15,749	622,564
Rental income	32,170	-	32,170
Other	<u>212,238</u>	<u>-</u>	<u>212,238</u>
Total revenue	<u>92,388,036</u>	<u>15,749</u>	<u>92,403,785</u>
Total public support and revenue	97,579,090	(1,262,792)	96,316,298
Operating expenses:			
Program services:			
Public health education	252,472	-	252,472
Professional education	74,330	-	74,330
Direct services	<u>84,245,017</u>	<u>-</u>	<u>84,245,017</u>
Total program services	84,571,819	-	84,571,819
Supporting services:			
Management and general	9,047,284	-	9,047,284
Fundraising	<u>923,527</u>	<u>-</u>	<u>923,527</u>
Total supporting services	<u>9,970,811</u>	<u>-</u>	<u>9,970,811</u>
Total functional expenses	94,542,630	-	94,542,630
Support of National programs	<u>103,125</u>	<u>-</u>	<u>103,125</u>
Total operating expenses	<u>94,645,755</u>	<u>-</u>	<u>94,645,755</u>
Increase (decrease) in net assets from operations	2,933,335	(1,262,792)	1,670,543

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swaps	\$ (882,409)	\$ -	\$ (882,409)
Net unrealized and realized gains (losses) on investments, net	(228,319)	17,047	(211,272)
Decrease in fair value of beneficial interest in trust held by others	-	(4,273)	(4,273)
Loss on sales and disposals of fixed assets	(119,135)	-	(119,135)
Contribution of assets from affiliation – see note 16	1,014,679	-	1,014,679
Other non-operating gains	<u>42,711</u>	<u>-</u>	<u>42,711</u>
	<u>(172,473)</u>	<u>12,774</u>	<u>(159,699)</u>
Total increase (decrease) in net assets	2,760,862	(1,250,018)	1,510,844
Net assets at beginning of year	<u>19,284,594</u>	<u>7,333,061</u>	<u>26,617,655</u>
Net assets at end of year	<u>\$22,045,456</u>	<u>\$ 6,083,043</u>	<u>\$28,128,499</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public support and revenue:			
Public support:			
Contributions, net	\$ 1,342,659	\$ 682,437	\$ 2,025,096
Special events, net of related direct costs of \$1,027,034	-	1,954,318	1,954,318
Annual campaigns, net of related direct costs of \$117,055	324,504	56,838	381,342
Bequests	138,000	-	138,000
Net assets released from restrictions	<u>3,157,024</u>	<u>(3,157,024)</u>	<u>-</u>
Total public support	4,962,187	(463,431)	4,498,756
Revenue:			
Fees and grants from governmental agencies and others, net	63,635,700	-	63,635,700
Other grants	22,473,591	-	22,473,591
Dividend and interest income	575,571	15,711	591,282
Rental income	27,050	-	27,050
Other	<u>122,688</u>	<u>-</u>	<u>122,688</u>
Total revenue	<u>86,834,600</u>	<u>15,711</u>	<u>86,850,311</u>
Total public support and revenue	91,796,787	(447,720)	91,349,067
Operating expenses:			
Program services:			
Public health education	254,896	-	254,896
Professional education	23,007	-	23,007
Direct services	<u>79,618,852</u>	<u>-</u>	<u>79,618,852</u>
Total program services	79,896,755	-	79,896,755
Supporting services:			
Management and general	8,566,845	-	8,566,845
Fundraising	<u>1,142,077</u>	<u>-</u>	<u>1,142,077</u>
Total supporting services	<u>9,708,922</u>	<u>-</u>	<u>9,708,922</u>
Total functional expenses	89,605,677	-	89,605,677
Support of National programs	<u>39,036</u>	<u>-</u>	<u>39,036</u>
Total operating expenses	<u>89,644,713</u>	<u>-</u>	<u>89,644,713</u>
Increase (decrease) in net assets from operations	2,152,074	(447,720)	1,704,354

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swaps	\$ 869,089	\$ -	\$ 869,089
Net unrealized and realized gains on investments, net	477,782	75,633	553,415
Increase in fair value of beneficial interest in trust held by others	-	7,606	7,606
Loss on sales and disposals of fixed assets	(9,100)	-	(9,100)
Other non-operating losses	<u>(31,893)</u>	<u>(569)</u>	<u>(32,462)</u>
	<u>1,305,878</u>	<u>82,670</u>	<u>1,388,548</u>
 Increase (decrease) in net assets before effects of discontinued operations	 3,457,952	 (365,050)	 3,092,902
 Loss from discontinued operations – see note 15	 <u>(8,280)</u>	 <u>-</u>	 <u>(8,280)</u>
 Total increase (decrease) in net assets	 3,449,672	 (365,050)	 3,084,622
 Net assets at beginning of year	 <u>15,834,922</u>	 <u>7,698,111</u>	 <u>23,533,033</u>
 Net assets at end of year	 <u>\$19,284,594</u>	 <u>\$ 7,333,061</u>	 <u>\$26,617,655</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2019

	Program Services				Supporting Services			Total Program and Supporting Services Expenses	
	Public Health Education	Professional Education	Direct Services	Total	Management and General	Fund-Raising	Total	2019	2018
Salaries and related expenses	\$156,831	\$ -	\$65,487,300	\$65,644,131	\$5,801,139	\$ 669,977	\$ 6,471,116	\$72,115,247	\$67,908,410
Professional fees	23,792	17,889	6,836,726	6,878,407	2,038,327	77,780	2,116,107	8,994,514	8,797,056
Supplies	2,609	-	2,372,246	2,374,855	52,264	28,509	80,773	2,455,628	2,417,883
Telephone	556	-	432,634	433,190	207,120	3,675	210,795	643,985	626,432
Postage and shipping	1,467	-	21,875	23,342	22,010	9,801	31,811	55,153	54,773
Occupancy	-	-	2,438,934	2,438,934	350,501	64,594	415,095	2,854,029	2,531,788
Outside printing, artwork and media	20,404	-	7,849	28,253	4,648	18,835	23,483	51,736	50,694
Travel	34	-	2,339,847	2,339,881	24,149	3,395	27,544	2,367,425	2,392,563
Conventions and meetings	21,344	56,441	169,957	247,742	67,148	25,277	92,425	340,167	258,677
Specific assistance to individuals	-	-	1,133,753	1,133,753	52	-	52	1,133,805	1,130,193
Dues and subscriptions	178	-	35,704	35,882	10,706	529	11,235	47,117	65,488
Minor equipment purchases and equipment rental	775	-	214,435	215,210	116,762	5,605	122,367	337,577	364,846
Ads, fees and miscellaneous	24,482	-	172,435	196,917	27,405	10,502	37,907	234,824	193,188
Interest	-	-	797,750	797,750	201,242	-	201,242	998,992	1,024,622
Depreciation and amortization	-	-	1,749,390	1,749,390	123,811	5,048	128,859	1,878,249	1,789,064
Miscellaneous business tax	-	-	34,182	34,182	-	-	-	34,182	-
	<u>\$252,472</u>	<u>\$74,330</u>	<u>\$84,245,017</u>	<u>\$84,571,819</u>	<u>\$9,047,284</u>	<u>\$ 923,527</u>	<u>\$ 9,970,811</u>	<u>\$94,542,630</u>	<u>\$89,605,677</u>
	0.27%	0.07%	89.11%	89.45%	9.57%	0.98%	10.55%	100.00%	100.00%

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2018

	Program Services ⁽¹⁾				Supporting Services ⁽¹⁾			Total Program ⁽¹⁾ and Supporting Services Expenses
	Public Health Education	Profes- sional Education	Direct Services	Total	Manage- ment and General	Fund- Raising	Total	2018
Salaries and related expenses	\$154,060	\$ -	\$61,302,135	\$61,456,195	\$5,657,065	\$ 795,150	\$6,452,215	\$67,908,410
Professional fees	24,294	-	6,839,875	6,864,169	1,753,842	179,045	1,932,887	8,797,056
Supplies	5,740	-	2,317,739	2,323,479	59,977	34,427	94,404	2,417,883
Telephone	322	-	407,755	408,077	214,817	3,538	218,355	626,432
Postage and shipping	4,155	-	21,036	25,191	20,934	8,648	29,582	54,773
Occupancy	-	-	2,143,852	2,143,852	326,771	61,165	387,936	2,531,788
Outside printing, artwork and media	13,131	-	16,639	29,770	3,206	17,718	20,924	50,694
Travel	377	-	2,364,814	2,365,191	21,669	5,703	27,372	2,392,563
Conventions and meetings	25,854	23,007	170,684	219,545	17,123	22,009	39,132	258,677
Specific assistance to individuals	-	-	1,121,594	1,121,594	8,599	-	8,599	1,130,193
Dues and subscriptions	-	-	18,734	18,734	43,834	2,920	46,754	65,488
Minor equipment purchases and equipment rental	835	-	266,961	267,796	93,482	3,568	97,050	364,846
Ads, fees and miscellaneous	26,128	-	125,526	151,654	37,253	4,281	41,534	193,188
Interest	-	-	829,763	829,763	194,859	-	194,859	1,024,622
Depreciation and amortization	-	-	1,671,745	1,671,745	113,414	3,905	117,319	1,789,064
	<u>\$254,896</u>	<u>\$23,007</u>	<u>\$79,618,852</u>	<u>\$79,896,755</u>	<u>\$8,566,845</u>	<u>\$1,142,077</u>	<u>\$9,708,922</u>	<u>\$89,605,677</u>
	0.28%	0.03%	88.85%	89.16%	9.56%	1.28%	10.84%	100.00%

⁽¹⁾ Excludes expenses related to discontinued operations – see note 15.

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Increase in net assets	\$ 1,510,844	\$ 3,084,622
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,878,249	1,789,064
Bad debt provision	1,444,413	1,640,474
Bond issuance costs amortization	6,109	6,109
Decrease (increase) in fair value of beneficial interest in trust held by others	4,273	(7,606)
Net loss on sales and disposals of fixed assets	119,135	9,100
Change in fair value of interest rate swaps	882,409	(869,089)
Net unrealized and realized losses (gains) on investments, net	211,272	(553,415)
Donor restricted contributions	(310,395)	(682,437)
Contribution of assets from affiliation	(1,014,679)	-
Changes in operating assets and liabilities:		
Program and other accounts receivable	(1,620,411)	(3,417,878)
Contributions receivable	(3,259)	86,551
Prepaid expenses and other current assets	(90,656)	1,076
Other assets	62,409	259,908
Accounts payable and accrued expenses	839,088	866,572
Deferred revenue	(321,362)	(979,155)
Other liabilities	<u>146,860</u>	<u>242,867</u>
Net cash provided by operating activities	3,744,299	1,476,763
Cash flows from investing activities:		
Purchases of fixed assets	(1,583,861)	(2,145,609)
Proceeds from sale of fixed assets	28,503	-
Change in investments, net	(319,542)	(382,689)
Change in assets limited as to use	343,746	535,158
Cash acquired from assets of affiliation	<u>119,865</u>	<u>-</u>
Net cash used by investing activities	(1,411,289)	(1,993,140)
Cash flows from financing activities:		
Repayment of long-term debt and capital lease obligation	(1,279,595)	(2,029,914)
Proceeds from long-term debt	222,756	-
Borrowings on lines of credit	(610,319)	610,319
Donor restricted contributions	<u>310,395</u>	<u>682,437</u>
Net cash used by financing activities	<u>(1,356,763)</u>	<u>(737,158)</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Increase (decrease) in cash and cash equivalents	\$ 976,247	\$(1,253,535)
Cash and cash equivalents, beginning of year	<u>2,365,508</u>	<u>3,619,043</u>
Cash and cash equivalents, end of year	<u>\$ 3,341,755</u>	<u>\$ 2,365,508</u>
Supplemental disclosure of cash flow information:		
Interest paid	<u>\$ 1,009,000</u>	<u>\$ 1,023,000</u>

Certain assets and liabilities were acquired and recorded at their estimated fair values on September 1, 2018 as a result of the affiliation described in note 16.

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Easter Seals Maine, Inc. (Easter Seals ME); The Harbor Schools Incorporated (Harbor Schools) through August 31, 2018 (see note 15); Manchester Alcoholism Rehabilitation Center; and Easter Seals Vermont, Inc. (Easter Seals VT). Easter Seals New Hampshire, Inc. is the sole member of each subsidiary. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

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

2. Summary of Significant Accounting Policies

Principles of Consolidation

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

Cash and Cash Equivalents

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

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals to credit risk consist primarily of cash equivalents and investments. Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of \$3,094,539 and \$2,847,749 as of August 31, 2019 and 2018, respectively.

Assets Limited as to Use and Investments

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

2. Summary of Significant Accounting Policies (Continued)

Beneficial Interest in Trust

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

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets. Leasehold improvements and the carrying value of equipment financed by capital leases are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the asset.

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September-1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions. See also note 8.

Long-Lived Assets

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

No long-lived assets were deemed impaired at August 31, 2019 and 2018.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2019 and 2018 was \$6,109. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statement of financial position.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

2. Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Revenue generated from services provided to the public is reported at the estimated net realizable amounts from clients, third-party payors and others based upon approved rates as services are rendered. A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in other fees and grants in the year that such amounts become known.

Revenues are recognized as earned, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are accounted for as deferred revenue until any restrictions are met or allowable expenditures are incurred.

The allowance for doubtful accounts is provided based on an analysis by management of the collectability of outstanding balances. Management considers the age of outstanding balances and past collection efforts in determining the allowance for doubtful accounts. Accounts are charged against the allowance for doubtful accounts when deemed uncollectible. The bad debt provision in 2019 and 2018 totaled \$1,444,413 and \$1,640,474 respectively, and is recorded against fees and grants from governmental agencies and others and contributions. The decrease in bad debt provision in 2019 is due to a shift in payors for services provided. See also note 6.

Easter Seals NH has agreements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. Contractual allowances for program and other accounts receivable at August 31, 2019 and 2018 were \$9,657,800 and \$12,719,900, respectively. The total contractual adjustments provided in 2019 and 2018 totaled \$59,363,700 and \$50,711,300, respectively, and are recorded against fees and grants from governmental agencies and others. The increase in contractual adjustments in 2019 is primarily due to a funding change that took place on January 1, 2019 resulting in the discontinuation of the New Hampshire Health Protection expansion funding (NHHPP). The increase in contractual adjustments in 2018 was primarily due to growth in services provided by Manchester Alcoholism Rehabilitation Center and an increase in services being covered by third-party payors.

Unconditional contributions are recognized when pledged.

Advertising

Easter Seals NH's policy is to expense advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

2. Summary of Significant Accounting Policies (Continued)

Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately \$7,348,000 and \$8,642,000 for the years ended August 31, 2019 and 2018, respectively.

Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals ME, Easter Seals VT, Harbor Schools (through the date of its dissolution) and Manchester Alcoholism Rehabilitation Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not for profit entities.

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with accounting principles generally accepted in the United States of America, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc. and its subsidiaries on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for the allowance for doubtful accounts, contractual allowances, workers' compensation liabilities and contingencies.

Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreement described in note 11. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreement (not the notional amount) in the event of nonperformance of the other party to the swap agreement. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

2. Summary of Significant Accounting Policies (Continued)

As of August 31, 2019 and 2018, Easter Seals NH had recognized a liability of \$2,654,993 and \$1,772,584, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized a decrease in net assets of \$882,409 and an increase of \$869,089 for the years ended August 31, 2019 and 2018, respectively, in the accompanying consolidated statements of activity and changes in net assets.

Increase (Decrease) in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase (decrease) in net assets from operations. The primary transactions reported as other non-operating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the change in the fair value of beneficial interest in trust held by others, gains and losses on sales and disposals of fixed assets, the contribution of assets from affiliation (see note 16) and net realized and unrealized gains and losses on investments.

Reclassifications

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

Recent Accounting Pronouncements

In May 2014, the FASB issued No. 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09), which requires revenue to be recognized when promised goods or services are transferred to customers in amounts that reflect the consideration to which Easter Seals NH expects to be entitled in exchange for those goods and services. ASU 2014-09 will replace most existing revenue recognition guidance when it becomes effective. ASU 2014-09 is effective for Easter Seals NH on September 1, 2019. ASU 2014-09 permits the use of either the retrospective or cumulative effect transition method. Management continues to evaluate the impact that ASU 2014-09 will have on Easter Seals NH's consolidated financial statements. The adoption is not expected to have a material impact on Easter Seals NH's revenue recognition policies.

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Guidance was recently issued that extended the effective date for Easter Seals NH to September 1, 2021, with early adoption permitted. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, with certain practical expedients available. In July 2018, the FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases*, which seeks to clarify ASU 2016-02 with respect to certain aspects of the update and ASU 2018-11, *Leases (Topic 842) – Targeted Improvements*, which provides transition relief on comparative reporting upon adoption of the ASU. Management is currently evaluating the impact of the pending adoption of ASU 2016-02 on Easter Seals NH's consolidated financial statements.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

2. Summary of Significant Accounting Policies (Continued)

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Easter Seals NH implemented ASU 2016-14, as it is effective for Easter Seals NH for the year ended August 31, 2019, and has adjusted the presentation in these consolidated financial statements accordingly. The most significant effects relate to the change in net asset classification from unrestricted, temporarily restricted and permanently restricted to net assets with and without donor restrictions, as well as the addition of liquidity disclosures (see note 4). The ASU has been applied retrospectively to all periods presented, and had no impact on previously reported net assets.

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Due to diversity in practice, ASU 2018-08 clarifies the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. ASU 2018-08 is effective for Easter Seals NH on September 1, 2019 as the resource provider and on September 1, 2020 as the resource recipient, with early adoption permitted. Easter Seals NH is currently evaluating the impact that ASU 2018-08 will have on its consolidated financial statements.

In August 2018, the FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820) – Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*. The objective of this update is to improve the effectiveness of disclosures in the notes to the financial statements by facilitating clear communication of the information required by generally accepted accounting principles (GAAP) that is most important to users of each entity's financial statements. The amendments in this update modify certain disclosure requirements on fair value measurements in Topic 820, *Fair Value Measurement*. The amendments in this update are effective for Easter Seals NH beginning September 1, 2020. Early adoption is permitted for removal or modifications of disclosures upon issuance of this update and delayed adoption of the additional disclosures until their effective date. The adoption of this ASU is not expected to have a material effect on Easter Seals NH's consolidated financial statements.

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 9, 2019, the date these consolidated financial statements were available to be issued.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

3. Classification of Net Assets

The following provides a description of the net asset classifications represented in the Easter Seals NH consolidated statements of financial position:

In accordance with *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions include contributions and endowment investment earnings subject to donor-imposed restrictions, as well as irrevocable trusts and contributions receivable. Some donor-imposed restrictions are temporary in nature with restrictions that are expected to be met either by actions of Easter Seals NH and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as support without donor restrictions in the accompanying consolidated financial statements.

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

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2019 and 2018 are as follows:

	Original Donor Restricted Gift <u>Maintained in Perpetuity</u>	Accumulated Investment <u>Gains</u>	<u>Total</u>
<u>2019</u>			
Other initiatives	\$1,366,235	\$81,468	\$1,447,703
Operations	<u>3,622,108</u>	<u>-</u>	<u>3,622,108</u>
Total endowment net assets	<u>\$4,988,343</u>	<u>\$81,468</u>	<u>\$5,069,811</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

3. Classification of Net Assets (Continued)

	Original Donor Restricted Gift <u>Maintained in Perpetuity</u>	Accumulated Investment <u>Gains</u>	<u>Total</u>
<u>2018</u>			
Other initiatives	\$1,298,621	\$65,826	\$1,364,447
Operations	<u>3,587,059</u>	—	<u>3,587,059</u>
Total endowment net assets	<u>\$4,885,680</u>	<u>\$65,826</u>	<u>\$4,951,506</u>

Changes in Endowment Net Assets

During the years ended August 31, 2019 and 2018, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2017	\$4,847,633
Investment return:	
Investment income, net of fees	75,165
Net appreciation (realized and unrealized), net	25,632
Contributions	94,684
Appropriated for expenditure	<u>(91,608)</u>
Net endowment assets, August 31, 2018	4,951,506
Investment return:	
Investment income, net of fees	15,815
Net appreciation (realized and unrealized), net	24,356
Contributions	102,663
Appropriated for expenditure	<u>(24,529)</u>
Net endowment assets, August 31, 2019	<u>\$5,069,811</u>

Net assets were released from donor restrictions as follows for the year ended August 31:

	<u>2019</u>	<u>2018</u>
Satisfaction of donor restrictions	\$1,990,555	\$3,065,416
Release of appropriated endowment funds	<u>24,529</u>	<u>91,608</u>
	<u>\$2,015,084</u>	<u>\$3,157,024</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

3. Classification of Net Assets (Continued)

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2019 and 2018 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Non- Endowment Net Assets</u>
<u>2019</u>			
Other initiatives	\$ 2,495,506	\$ 388,205	\$ 2,883,711
Operations	<u>19,549,950</u>	<u>625,027</u>	<u>20,174,977</u>
Total non-endowment net assets	<u>\$22,045,456</u>	<u>\$1,013,232</u>	<u>\$23,058,688</u>
<u>2018</u>			
Other initiatives	\$ 1,097,111	\$ 1,421,217	\$ 2,518,328
Operations	<u>18,187,483</u>	<u>960,338</u>	<u>19,147,821</u>
Total non-endowment net assets	<u>\$19,284,594</u>	<u>\$2,381,555</u>	<u>\$21,666,149</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2019 or 2018.

Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at August 31:

	<u>2019</u>	<u>2018</u>
Purpose restriction:		
Other initiatives	\$ 388,205	\$ 1,421,217
Operations	<u>455,482</u>	<u>772,086</u>
	843,687	2,193,303
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	5,059,193	4,970,964
Investments, gains and income from which is donor restricted	81,468	65,826
Beneficial interest in perpetual trust	<u>98,695</u>	<u>102,968</u>
	<u>5,239,356</u>	<u>5,139,758</u>
Total net assets with donor restrictions	<u>\$6,083,043</u>	<u>\$7,333,061</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

3. Classification of Net Assets (Continued)

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and that are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2019), comprise the following:

Cash and cash equivalents	\$ 3,341,755
Short-term investments, at fair value	3,094,539
Program and other accounts receivable, net	11,408,200
Contributions receivable, net	<u>499,216</u>
	18,343,710
Investments, at fair value	<u>12,793,877</u>
	31,137,587
Less: net assets with donor restrictions	<u>6,083,043</u>
	<u>\$25,054,544</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

4. Liquidity and Availability (Continued)

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. In addition, Easter Seals NH has board-designated assets without donor restrictions that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2019, the balance in board-designated assets was \$5,755,000.

The management of Easter Seals NH has implemented a practice to establish cash reserves on hand. As of August 31, 2019 and 2018, approximately \$2,661,000 and \$2,277,000, respectively, of cash and cash equivalents, and approximately \$3,094,000 and \$3,003,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2019 and 2018 are \$540,447 and \$599,597, respectively, net of an allowance for doubtful accounts of \$63,400 and \$66,600, respectively. The long-term portion of contributions receivable are recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2019:

2020	\$562,116
2021	31,500
2022	4,500
2023	1,731
2024	1,000
Thereafter	<u>3,000</u>
	<u>\$603,847</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

6. Manchester Alcoholism Rehabilitation Center Revenues

Revenues related to providing health services are recorded net of contractual adjustments, discounts and any provision for bad debts. Substantially all such adjustments in 2019 and 2018 are related to Manchester Alcoholism Rehabilitation Center. An estimated breakdown of Manchester Alcoholism Rehabilitation Center's revenue, net of contractual adjustments, discounts and provision for bad debts recorded in fees and grants from governmental agencies and others recognized in 2019 and 2018 from major payor sources, is as follows:

	<u>Gross Revenues</u>	<u>Contractual Adjustments and Discounts</u>	<u>Provision for Bad Debts</u>	<u>Revenues, net</u>
<u>2019</u>				
Private payors (includes coinsurance and deductibles)	\$18,733,885	\$(12,639,111)	\$ (737,393)	\$ 5,357,381
Medicaid	52,661,814	(43,942,859)	(237,497)	8,481,458
Medicare	65,163	(6,250)	(19,303)	39,610
Self-pay	<u>366,436</u>	<u>(262,987)</u>	<u>(26,020)</u>	<u>77,429</u>
	<u>\$71,827,298</u>	<u>\$(56,851,207)</u>	<u>\$(1,020,213)</u>	<u>\$13,955,878</u>
<u>2018</u>				
Private payors (includes coinsurance and deductibles)	\$33,571,171	\$(20,973,855)	\$(1,057,046)	\$11,540,270
Medicaid	31,615,594	(27,988,142)	(148,056)	3,479,396
Medicare	85,060	(8,159)	-	76,901
Self-pay	<u>275,991</u>	<u>(168,460)</u>	<u>(85,872)</u>	<u>21,659</u>
	<u>\$65,547,816</u>	<u>\$(49,138,616)</u>	<u>\$(1,290,974)</u>	<u>\$15,118,226</u>

7. Leases

Operating

Easter Seals NH leases certain assets under various arrangements which have been classified as operating leases. Total expense under all leases (including month-to-month leases) was approximately \$1,164,000 and \$1,016,000 for the years ended August 31, 2019 and 2018, respectively. Some of these leases have terms which include renewal options, and others may be terminated at Easter Seals NH's option without substantial penalty. Future minimum payments required under the leases in effect at August 31, 2019, through the remaining contractual term of the underlying lease agreements, are as follows:

2020	\$824,691
2021	527,374
2022	432,041
2023	217,498
2024	121,937
Thereafter	4,153

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

7. Leases (Continued)

Capital

In 2015, Easter Seals NH entered into a three year lease agreement with a bank for certain computer equipment. This lease ended in 2018. Payments made under this agreement for the year ended August 31, 2018 was \$20,995. The assets were fully amortized as of August 31, 2018. Amortization expense related to the above capital lease was a component of depreciation expense in the accompanying consolidated statements of functional expenses. Interest expense recognized on the capital lease in 2018 was insignificant.

8. Fixed Assets

Fixed assets consist of the following at August 31:

	<u>2019</u>	<u>2018</u>
Buildings	\$ 31,857,044	\$ 30,906,387
Land and land improvements	4,248,474	3,331,184
Leasehold improvements	130,368	140,442
Office equipment and furniture	10,288,273	9,380,281
Vehicles	2,543,706	2,641,876
Construction in progress	<u>17,738</u>	<u>177,686</u>
	49,085,603	46,577,856
Less accumulated depreciation and amortization	<u>(19,700,961)</u>	<u>(17,782,070)</u>
	<u>\$ 29,384,642</u>	<u>\$ 28,795,786</u>

Depreciation and amortization expense related to fixed assets totaled \$1,878,249 and \$1,789,064 in 2019 and 2018, respectively.

During 2012, Easter Seals NH received a donated building with an estimated fair value of approximately \$1,100,000. Under the terms of the donation, for a period of six years, Easter Seals NH was required to continue to use the building as a child care center. Had Easter Seals NH ceased to operate the program, or sold or donated the property, Easter Seals NH would have had to provide the donor with the opportunity to purchase the property for \$1. The contribution representing the fair value of the building was recorded as deferred revenue until December 2017 when the terms of the donation were met and Easter Seals NH recognized the remaining balance of \$937,292 in unrestricted contributions in 2018.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

9. Investments and Assets Limited as to Use

Investments and assets limited as to use, at fair value, are as follows at August 31:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 819,529	\$ 1,200,834
Marketable equity securities	1,663,432	1,716,059
Mutual funds	14,367,258	14,084,488
Corporate and foreign bonds	574,444	873,487
Government and agency securities	<u>675,257</u>	<u>460,528</u>
	18,099,920	18,335,396
Less: assets limited as to use	<u>(2,211,504)</u>	<u>(2,555,250)</u>
Total investments, at fair value	<u>\$15,888,416</u>	<u>\$15,780,146</u>

The composition of assets limited as to use at August 31, 2019 and 2018 is set forth in the table shown below at fair value. The portion of assets limited as to use that is required for obligations classified as current liabilities is reported in current assets.

	<u>2019</u>	<u>2018</u>
Under a deferred compensation plan (see note 10):		
Investments	\$ 1,807,587	\$ 1,660,727
Maintained in escrow to make required payments on revenue bonds (see note 11):		
Cash and cash equivalents	<u>403,917</u>	<u>894,523</u>
Total assets limited as to use	<u>\$2,211,504</u>	<u>\$2,555,250</u>

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 2% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$515,000 and \$579,000 for the years ended August 31, 2019 and 2018, respectively.

Easter Seals New Hampshire, Inc. offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals New Hampshire, Inc. contributed approximately \$108,000 and \$99,500 to this plan during the years ended August 31, 2019 and 2018, respectively. The assets and liabilities associated with this plan were \$1,807,587 and \$1,660,727 at August 31, 2019 and 2018, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

11. Borrowings

Borrowings consist of the following at August 31:

	<u>2019</u>	<u>2018</u>
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with an annual LIBOR-based variable rate equal to the sum of (a) 0.6501 times one-month LIBOR, plus (b) 0.6501 times 2.45% (3.04% at August 31, 2019), due in annual principal payments increasing from \$40,417 to \$62,917 with a final payment of \$6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.	\$11,724,996	\$12,226,664
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, annual principal payments continually increasing from \$15,810 to \$21,180 with a final payment of \$5,404,249 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.	7,141,109	7,724,289
Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from \$113 to \$1,069 payable monthly through dates ranging from September 2019 through June 2024, secured by vehicles with a net book value of \$325,812 at August 31, 2019.	292,309	179,929
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 \$4,877,003 at August 31, 2019.	2,213,156	2,285,333
Note payable (through affiliation described in note 16) to the City of Rochester, New Hampshire, payable in annual payments of \$16,408, including interest at 3.35% and net of \$7,290 of principal and interest loan funding grant, through July 1, 2027, secured by an interest in certain property with a net book value of \$947,249 at August 31, 2019.	<u>113,490</u>	<u>—</u>
	21,485,060	22,416,215
Less current portion	1,243,661	1,241,671
Less net unamortized bond issuance costs	<u>118,836</u>	<u>124,946</u>
	<u>\$20,122,563</u>	<u>\$21,049,598</u>

Principal payments on long-term debt for each of the following years ending August 31 are as follows:

2020	\$ 1,243,661
2021	938,993
2022	935,503
2023	974,536
2024	987,957
Thereafter	<u>16,404,410</u>
	<u>\$21,485,060</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

11. Borrowings (Continued)

Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. had an agreement with a bank for a \$500,000 nonrevolving equipment line of credit. The line of credit was used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire through April 2, 2014. The interest rate charged on outstanding borrowings was at a fixed rate at the then prime rate minus 0.75% for maturities up to a five-year term. Upon maturity of this agreement, the balances outstanding under the note payable at August 31, 2014 were converted to various term notes secured by vehicles, as described above. All outstanding balances were paid off in 2019. Amounts outstanding included in long-term debt at August 31, 2018 were three notes payable totaling \$7,185.

Easter Seals New Hampshire, Inc. also has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is at a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five year term. Included in long-term debt are twenty-three notes payable totaling \$292,309 and twenty-four notes payable totaling \$172,744 at August 31, 2019 and 2018, respectively that originated under this agreement. Availability under this agreement at August 31, 2019 and 2018 is \$207,691 and \$327,256, respectively.

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from \$4 million to \$7 million (a portion of which is secured by available letters of credit of \$38,000). Outstanding advances are due on demand. The interest rate charged on outstanding borrowings was amended in May 2018 to LIBOR rounded up to the nearest one-eighth of one percent plus 1.90% (4.03% at August 31, 2019). Under an event of default, the interest rate will increase from LIBOR plus 1.90% to LIBOR plus 5.25%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Manchester Alcoholism Rehabilitation Center. The agreement requires that collective borrowings under the line of credit be reduced to \$1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2019, and \$610,319 was outstanding at August 31, 2018.

NHHEFA 2016A and 2016B Revenue Bonds

On December 20, 2016, Easter Seals New Hampshire, Inc. issued \$13,015,000 in Series 2016A Tax Exempt Revenue Bonds. These bonds were used to refinance the Series 2004A Revenue Bonds.

Also, on December 20, 2016, Easter Seals New Hampshire, Inc. issued \$9,175,000 in Series 2016B Tax Exempt Revenue Bonds. The bonds were issued to refinance an existing mortgage and to obtain funds for certain planned capital projects.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

11. Borrowings (Continued)

Mortgage Notes Payable

On February 18, 2015, Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center entered into a \$2,480,000 mortgage note payable to finance the acquisition of certain property located in Franklin, New Hampshire. The initial interest rate charged is fixed at 3.25%. Monthly principal and interest payments are \$12,200, and all remaining outstanding principal and interest is due on February 18, 2030. The note is secured by the property.

Notes Payable

The Homemakers Health Services, Inc. (the Organization), see note 16, and the City of Rochester, New Hampshire obtained grants and other funding commitments to fund the costs associated with the design and construction of an extension of the City of Rochester, New Hampshire's public sewer mains to service the Organization's property in Rochester, New Hampshire. The costs associated with the extension of the sewer main were \$523,298, which was funded by grants of \$181,925 and a promissory note, payable to the City of Rochester, New Hampshire of \$341,373. The promissory note bears interest at 3.35% per annum. In addition, the City of Rochester, New Hampshire was approved for a loan funding grant in the amount of \$145,798, which consisted of the loan principal funding of \$105,018 and the loan interest funding of \$40,780. The Organization recorded a net principal promissory note payable of \$236,355 with an issue date of July 1, 2017. Effective September 1, 2018, Easter Seals NH has assumed responsibility of this agreement. See note 16.

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. On December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 0.67 to LIBOR times 0.6501. The swap agreement had an outstanding notional amount of \$11,724,996 and \$12,226,664 at August 31, 2019 and 2018, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

The fair value of the above interest rate swap agreement totaled \$2,654,993 and \$1,772,584 at August 31, 2019 and 2018, respectively, \$295,305 and \$244,261 of which was current at August 31, 2019 and 2018, respectively. During the years ended August 31, 2019 and 2018, net payments required by the agreement totaled \$250,321 and \$323,938, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

11. Borrowings (Continued)

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals New Hampshire, Inc. is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2019, Easter Seals New Hampshire, Inc. was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

12. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were \$103,125 and \$39,036 for the years ended August 31, 2019 and 2018, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

14. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trust, investments and the interest rate swap, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level 1 – Valuations for financial instruments traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical instruments.

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

14. Fair Value of Financial Instruments (Continued)

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2019 and 2018.

Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities, and mutual funds that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain government and agency securities and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Beneficial Interest in Trust Held by Others

The beneficial interest in trust held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trust. The fair values of marketable equity securities, money market and mutual funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities and mutual funds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Interest Rate Swap Agreement

The fair value for the interest rate swap liability is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

14. Fair Value of Financial Instruments (Continued)

At August 31, 2019 and 2018, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2019</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 819,529	\$ -	\$ -	\$ 819,529
Marketable equity securities:				
Large-cap	1,176,478	-	-	1,176,478
International	486,954	-	-	486,954
Mutual funds, open-ended:				
Short-term fixed income	4,519,233	-	-	4,519,233
Intermediate-term bond fund	1,390,096	-	-	1,390,096
High yield bond fund	93,530	-	-	93,530
Foreign bond	34,567	-	-	34,567
Government securities	386,222	-	-	386,222
Emerging markets bond	138,203	-	-	138,203
International equities	1,093,081	-	-	1,093,081
Domestic, large-cap	1,042,116	-	-	1,042,116
Domestic, small-cap	159,064	-	-	159,064
Domestic, multi alt	724,756	-	-	724,756
Real estate fund	194,694	-	-	194,694
Mutual funds, closed-ended:				
Domestic, large-cap	3,636,935	-	-	3,636,935
Domestic, mid-cap	493,194	-	-	493,194
Domestic, small-cap	461,567	-	-	461,567
Corporate and foreign bonds	-	574,444	-	574,444
Government and agency securities	-	675,257	-	675,257
	<u>\$16,850,219</u>	<u>\$1,249,701</u>	<u>\$ -</u>	<u>\$18,099,920</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 6,300	\$ -	\$ -	\$ 6,300
Marketable equity securities:				
Large-cap	70,450	-	-	70,450
Mutual funds:				
Domestic fixed income	-	21,945	-	21,945
	<u>\$ 76,750</u>	<u>\$ 21,945</u>	<u>\$ -</u>	<u>\$ 98,695</u>
Liabilities:				
Interest rate swap agreement	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,654,993</u>	<u>\$ 2,654,993</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

14. Fair Value of Financial Instruments (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
2018				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 1,200,834	\$ -	\$ -	\$ 1,200,834
Marketable equity securities:				
Large-cap	1,182,262	-	-	1,182,262
International	533,797	-	-	533,797
Mutual funds, open-ended:				
Short-term fixed income	4,387,471	-	-	4,387,471
Intermediate-term bond fund	1,037,110	-	-	1,037,110
High yield bond fund	81,169	-	-	81,169
Foreign bond	30,620	-	-	30,620
Government securities	377,563	-	-	377,563
Emerging markets bond	56,094	-	-	56,094
International equities	1,091,145	-	-	1,091,145
Domestic, large-cap	1,113,968	-	-	1,113,968
Domestic, small-cap	269,615	-	-	269,615
Domestic, multi alt	736,276	-	-	736,276
Real estate fund	197,057	-	-	197,057
Mutual funds, closed-ended:				
Domestic, large-cap	3,172,644	-	-	3,172,644
Domestic, mid-cap	588,528	-	-	588,528
Domestic, small-cap	428,019	-	-	428,019
International equity	517,209	-	-	517,209
Corporate and foreign bonds	-	873,487	-	873,487
Government and agency securities	-	460,528	-	460,528
	<u>\$17,001,381</u>	<u>\$1,334,015</u>	<u>\$ -</u>	<u>\$18,335,396</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 7,096	\$ -	\$ -	\$ 7,096
Marketable equity securities:				
Large-cap	71,948	-	-	71,948
Mutual funds:				
Domestic fixed income	-	23,924	-	23,924
	<u>\$ 79,044</u>	<u>\$ 23,924</u>	<u>\$ -</u>	<u>\$ 102,968</u>
Liabilities:				
Interest rate swap agreement	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,772,584</u>	<u>\$ 1,772,584</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

14. Fair Value of Financial Instruments (Continued)

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2019 and 2018:

	<u>Interest Rate Swap</u>
Ending balance, August 31, 2017	\$(2,641,673)
Unrealized gain, net	<u>869,089</u>
Ending balance, August 31, 2018	(1,772,584)
Unrealized loss, net	<u>(882,409)</u>
Ending balance, August 31, 2019	<u>\$(2,654,993)</u>

15. Discontinued Operations

The accompanying consolidated financial statements include various programs and entities that are reported as discontinued operations. On January 25, 2012, the Board of Directors of Easter Seals NH voted to close Harbor Schools and cease all operations of this subsidiary. Effective August 31, 2018 the dissolution of Harbor Schools was finalized.

The management of Easter Seals NH has determined that the closure of each of these programs/entities met the criteria for classification as discontinued operations. The decisions to close the programs/entities were based on performance factors.

There were no remaining balances as of August 31, 2018 for Harbor Schools noted above for purposes of summary statement of financial position presentation. There are no programs or entities that are reported as discontinued operations in 2019. The accompanying 2018 consolidated statement of activities included a loss from discontinued operations of \$568 for Harbor Schools, and losses from various other discontinued operations totaling \$7,712.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

16. Acquisition of The Homemakers Health Services, Inc.

On May 4, 2018, Easter Seals NH entered into a letter of intent to affiliate with The Homemakers Health Services, Inc. (the Organization). On September 1, 2018, Easter Seals NH acquired the Organization for no consideration. The Organization was not controlled by Easter Seals NH prior to this agreement. This affiliation was accounted for in accordance with generally accepted accounting principles guidance on acquisitions by a not-for-profit entity. Upon affiliation, the Organization was dissolved and is a program of Easter Seals NH. The Organization had total net operating revenue of approximately \$289,000 (unaudited) for the two months ended August 31, 2018, and \$2,330,000 for the year ended June 30, 2018. The financial position of the Organization recorded at fair value upon affiliation as of September 1, 2018, was as follows:

Assets:	
Cash and cash equivalents	\$ 119,865
Other current assets	148,613
Fixed assets, net	<u>1,030,882</u>
Total assets	<u>\$1,299,360</u>
Liabilities:	
Accounts payable	\$ 51,250
Accrued expenses and other liabilities	107,746
Debt	<u>125,685</u>
Total liabilities	284,681
Net assets:	
Unrestricted net assets	<u>1,014,679</u>
Total liabilities and net assets	<u>\$1,299,360</u>

OTHER FINANCIAL INFORMATION

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2019

ASSETS

	* New Hampshire	Vermont	Maine	Elimin- ations	Total
Current assets:					
Cash and cash equivalents	\$ 3,305,116	\$ 16,962	\$ 19,677	\$ -	\$ 3,341,755
Short-term investments, at fair value	3,094,539	-	-	-	3,094,539
Accounts receivable from affiliates	3,595,504	370,426	-	(3,965,930)	-
Program and other accounts receivable, net	10,118,637	1,192,292	97,271	-	11,408,200
Contributions receivable, net	494,589	1,373	3,254	-	499,216
Current portion of assets limited as to use	403,917	-	-	-	403,917
Prepaid expenses and other current assets	<u>479,159</u>	<u>11,496</u>	<u>31,781</u>	<u>-</u>	<u>522,436</u>
Total current assets	21,491,461	1,592,549	151,983	(3,965,930)	19,270,063
Assets limited as to use, net of current portion	1,783,033	24,554	-	-	1,807,587
Investments, at fair value	12,793,877	-	-	-	12,793,877
Beneficial interest in trust held by others and other assets	139,926	-	-	-	139,926
Fixed assets, net	<u>29,266,492</u>	<u>111,550</u>	<u>6,600</u>	<u>-</u>	<u>29,384,642</u>
	<u>\$65,474,789</u>	<u>\$1,728,653</u>	<u>\$ 158,583</u>	<u>\$(3,965,930)</u>	<u>\$63,396,095</u>

LIABILITIES AND NET ASSETS

	* New <u>Hampshire</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin-</u> <u>ations</u>	<u>Total</u>
Current liabilities:					
Accounts payable	\$ 2,626,880	\$ 26,036	\$ 2,436	\$ -	\$ 2,655,352
Accrued expenses	6,380,059	8,764	11,329	-	6,400,152
Accounts payable to affiliates	-	-	3,965,930	(3,965,930)	-
Deferred revenue	370,338	6,010	6,940	-	383,288
Current portion of interest rate swap agreements	295,305	-	-	-	295,305
Current portion of long-term debt	<u>1,243,661</u>	-	-	-	<u>1,243,661</u>
Total current liabilities	10,916,243	40,810	3,986,635	(3,965,930)	10,977,758
Other liabilities	1,783,033	24,554	-	-	1,807,587
Interest rate swap agreements, less current portion	2,359,688	-	-	-	2,359,688
Long-term debt, less current portion, net	<u>20,122,563</u>	-	-	-	<u>20,122,563</u>
Total liabilities	35,181,527	65,364	3,986,635	(3,965,930)	35,267,596
Net assets (deficit):					
Without donor restrictions	24,240,352	1,631,656	(3,826,552)	-	22,045,456
With donor restrictions	<u>6,052,910</u>	<u>31,633</u>	<u>(1,500)</u>	-	<u>6,083,043</u>
Total net assets (deficit)	<u>30,293,262</u>	<u>1,663,289</u>	<u>(3,828,052)</u>	-	<u>28,128,499</u>
	<u>\$65,474,789</u>	<u>\$1,728,653</u>	<u>\$ 158,583</u>	<u>\$(3,965,930)</u>	<u>\$63,396,095</u>

* Includes Manchester Alcoholism Rehabilitation Center.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2018

ASSETS

	* New Hampshire	Vermont	Maine	Harbor Schools, Inc.	Elimin- ations	Total
Current assets:						
Cash and cash equivalents	\$ 2,327,419	\$ 29,169	\$ 8,920	\$ -	\$ -	\$ 2,365,508
Short-term investments, at fair value	3,002,574	-	-	-	-	3,002,574
Accounts receivable from affiliates	2,335,205	1,450,563	-	-	(3,785,768)	-
Program and other accounts receivable, net	10,427,498	566,808	89,283	-	-	11,083,589
Contributions receivable, net	492,283	1,020	2,654	-	-	495,957
Current portion of assets limited as to use	894,523	-	-	-	-	894,523
Prepaid expenses and other current assets	<u>389,913</u>	<u>13,440</u>	<u>28,427</u>	<u>-</u>	<u>-</u>	<u>431,780</u>
Total current assets	19,869,415	2,061,000	129,284	-	(3,785,768)	18,273,931
Assets limited as to use, net of current portion	1,641,337	19,390	-	-	-	1,660,727
Investments, at fair value	12,777,572	-	-	-	-	12,777,572
Beneficial interest in trust held by others and other assets	206,608	-	-	-	-	206,608
Fixed assets, net	<u>28,725,627</u>	<u>51,923</u>	<u>18,236</u>	<u>-</u>	<u>-</u>	<u>28,795,786</u>
	<u>\$63,220,559</u>	<u>\$2,132,313</u>	<u>\$ 147,520</u>	<u>\$ -</u>	<u>\$(3,785,768)</u>	<u>\$61,714,624</u>

LIABILITIES AND NET ASSETS

	* New Hampshire	Vermont	Maine	Harbor Schools, Inc.	Elimin- ations	Total
Current liabilities:						
Line of credit	\$ 610,319	\$ -	\$ -	\$ -	\$ -	\$ 610,319
Accounts payable	2,709,560	12,816	187	-	-	2,722,563
Accrued expenses	5,295,718	8,054	31,085	-	-	5,334,857
Accounts payable to affiliates	-	-	3,785,768	-	(3,785,768)	-
Deferred revenue	685,999	11,540	7,111	-	-	704,650
Current portion of interest rate swap agreements	244,261	-	-	-	-	244,261
Current portion of long-term debt	<u>1,241,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,241,671</u>
Total current liabilities	10,787,528	32,410	3,824,151	-	(3,785,768)	10,858,321
Other liabilities	1,641,337	19,390	-	-	-	1,660,727
Interest rate swap agreements, less current portion	1,528,323	-	-	-	-	1,528,323
Long-term debt, less current portion, net	<u>21,049,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,049,598</u>
Total liabilities	35,006,786	51,800	3,824,151	-	(3,785,768)	35,096,969
Net assets (deficit):						
Without donor restrictions	20,883,776	2,075,949	(3,675,131)	-	-	19,284,594
With donor restrictions	<u>7,329,997</u>	<u>4,564</u>	<u>(1,500)</u>	<u>-</u>	<u>-</u>	<u>7,333,061</u>
Total net assets (deficit)	<u>28,213,773</u>	<u>2,080,513</u>	<u>(3,676,631)</u>	<u>-</u>	<u>-</u>	<u>26,617,655</u>
	<u>\$63,220,559</u>	<u>\$2,132,313</u>	<u>\$ 147,520</u>	<u>\$ -</u>	<u>\$(3,785,768)</u>	<u>\$61,714,624</u>

* Includes Manchester Alcoholism Rehabilitation Center.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year Ended August 31, 2019

	* New <u>Hampshire</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin-</u> <u>ations</u>	<u>Total</u>
Public support and revenue:					
Public support:					
Contributions, net	\$ 910,465	\$ 19,996	\$ 66,344	\$ -	\$ 996,805
Special events, net	1,998,632	88,917	2,338	-	2,089,887
Annual campaigns, net	422,964	3,803	7,064	-	433,831
Bequests	<u>391,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>391,990</u>
Total public support	3,724,051	112,716	75,746	-	3,912,513
Revenue:					
Fees and grants from governmental agencies and others, net	58,874,158	6,854,565	431,856	(140)	66,160,439
Other grants	24,785,404	293,891	297,079	-	25,376,374
Dividend and interest income	622,562	2	-	-	622,564
Rental income	32,170	-	-	-	32,170
Intercompany revenue	796,921	-	-	(796,921)	-
Other	<u>200,793</u>	<u>11,445</u>	<u>-</u>	<u>-</u>	<u>212,238</u>
Total revenue	<u>85,312,008</u>	<u>7,159,903</u>	<u>728,935</u>	<u>(797,061)</u>	<u>92,403,785</u>
Total public support and revenue	89,036,059	7,272,619	804,681	(797,061)	96,316,298
Operating expenses:					
Program services:					
Public health education	243,810	7,280	1,382	-	252,472
Professional education	74,330	-	-	-	74,330
Direct services	<u>76,571,433</u>	<u>6,939,921</u>	<u>761,937</u>	<u>(28,274)</u>	<u>84,245,017</u>
Total program services	76,889,573	6,947,201	763,319	(28,274)	84,571,819

	* New Hampshire	Vermont	Maine	Elimin- ations	Total
Supporting services:					
Management and general	\$ 9,015,278	\$ 705,476	\$ 95,317	\$(768,787)	\$ 9,047,284
Fundraising	<u>791,631</u>	<u>38,366</u>	<u>93,530</u>	<u>-</u>	<u>923,527</u>
Total supporting services	<u>9,806,909</u>	<u>743,842</u>	<u>188,847</u>	<u>(768,787)</u>	<u>9,970,811</u>
Total functional expenses	86,696,482	7,691,043	952,166	(797,061)	94,542,630
Support of National programs	<u>103,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,125</u>
Total operating expenses	<u>86,799,607</u>	<u>7,691,043</u>	<u>952,166</u>	<u>(797,061)</u>	<u>94,645,755</u>
Increase (decrease) in net assets from operations	2,236,452	(418,424)	(147,485)	-	1,670,543
Other non-operating expenses, gains and losses:					
Change in fair value of interest rate swaps	(882,409)	-	-	-	(882,409)
Net unrealized and realized losses on investments, net	(211,272)	-	-	-	(211,272)
Decrease in fair value of beneficial interest in trust held by others	(4,273)	-	-	-	(4,273)
Gain (loss) on sales and disposals of fixed assets	(116,399)	1,200	(3,936)	-	(119,135)
Contribution of assets from affiliation	1,014,679	-	-	-	1,014,679
Other non-operating gains	<u>42,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,711</u>
	<u>(156,963)</u>	<u>1,200</u>	<u>(3,936)</u>	<u>-</u>	<u>(159,699)</u>
Total increase (decrease) in net assets	2,079,489	(417,224)	(151,421)	-	1,510,844
Net assets (deficit) at beginning of year	<u>28,213,773</u>	<u>2,080,513</u>	<u>(3,676,631)</u>	<u>-</u>	<u>26,617,655</u>
Net assets (deficit) at end of year	<u>\$30,293,262</u>	<u>\$1,663,289</u>	<u>\$(3,828,052)</u>	<u>\$-</u>	<u>\$28,128,499</u>

* Includes Manchester Alcoholism Rehabilitation Center.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2018

	* New <u>Hampshire</u>	<u>Vermont</u>	<u>Maine</u>	<u>Harbor Schools, Inc.</u>	<u>Elimin- ations</u>	<u>Total</u>
Public support and revenue:						
Public support:						
Contributions, net	\$ 1,913,486	\$ 28,113	\$ 83,497	\$ -	\$ -	\$ 2,025,096
Special events, net	1,898,837	394	55,087	-	-	1,954,318
Annual campaigns, net	371,433	4,761	5,148	-	-	381,342
Bequests	<u>138,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,000</u>
Total public support	4,321,756	33,268	143,732	-	-	4,498,756
Revenue:						
Fees and grants from governmental agencies and others, net	58,082,135	5,261,341	292,224	-	-	63,635,700
Other grants	21,165,950	1,060,871	246,770	-	-	22,473,591
Dividend and interest income	591,280	2	-	-	-	591,282
Rental income	27,050	-	-	-	-	27,050
Intercompany revenue	741,597	-	-	-	(741,597)	-
Other	<u>110,189</u>	<u>12,475</u>	<u>24</u>	<u>-</u>	<u>-</u>	<u>122,688</u>
Total revenue	<u>80,718,201</u>	<u>6,334,689</u>	<u>539,018</u>	<u>-</u>	<u>(741,597)</u>	<u>86,850,311</u>
Total public support and revenue	85,039,957	6,367,957	682,750	-	(741,597)	91,349,067
Operating expenses:						
Program services:						
Public health education	246,678	7,099	1,119	-	-	254,896
Professional education	23,007	-	-	-	-	23,007
Direct services	<u>72,888,726</u>	<u>6,001,327</u>	<u>761,733</u>	<u>-</u>	<u>(32,934)</u>	<u>79,618,852</u>
Total program services	73,158,411	6,008,426	762,852	-	(32,934)	79,896,755

	* New Hampshire	Vermont	Maine	Harbor Schools, Inc.	Elimin- ations	Total
Supporting services:						
Management and general	\$ 8,536,262	\$ 614,425	\$ 124,821	\$ -	\$ (708,663)	\$ 8,566,845
Fundraising	<u>869,629</u>	<u>73,295</u>	<u>199,153</u>	<u>-</u>	<u>-</u>	<u>1,142,077</u>
Total supporting services	<u>9,405,891</u>	<u>687,720</u>	<u>323,974</u>	<u>-</u>	<u>(708,663)</u>	<u>9,708,922</u>
Total functional expenses	82,564,302	6,696,146	1,086,826	-	(741,597)	89,605,677
Support of National programs	<u>39,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,036</u>
Total operating expenses	<u>82,603,338</u>	<u>6,696,146</u>	<u>1,086,826</u>	<u>-</u>	<u>(741,597)</u>	<u>89,644,713</u>
Increase (decrease) in net assets from operations	2,436,619	(328,189)	(404,076)	-	-	1,704,354
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swaps	869,089	-	-	-	-	869,089
Net unrealized and realized gains on investments, net	553,415	-	-	-	-	553,415
Increase in fair value of beneficial interest in trust held by others	7,606	-	-	-	-	7,606
Loss on sales and disposals of fixed assets	(9,100)	-	-	-	-	(9,100)
Other non-operating expenses	<u>(32,462)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,462)</u>
	1,388,548	-	-	-	-	1,388,548
Loss from discontinued operations	<u>-</u>	<u>-</u>	<u>(7,712)</u>	<u>(568)</u>	<u>-</u>	<u>(8,280)</u>
Increase (decrease) in net assets before effects of dissolution of an affiliate	3,825,167	(328,189)	(411,788)	(568)	-	3,084,622
Dissolution of an affiliate	<u>201,218</u>	<u>-</u>	<u>-</u>	<u>(201,218)</u>	<u>-</u>	<u>-</u>
Total increase (decrease) in net assets	4,026,385	(328,189)	(411,788)	(201,786)	-	3,084,622
Net assets (deficit) at beginning of year	<u>24,187,388</u>	<u>2,408,702</u>	<u>(3,264,843)</u>	<u>201,786</u>	<u>-</u>	<u>23,533,033</u>
Net assets (deficit) at end of year	<u>\$28,213,773</u>	<u>\$2,080,513</u>	<u>\$ (3,676,631)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$26,617,655</u>

*. Includes Manchester Alcoholism Rehabilitation Center.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2019

	* New <u>Hampshire</u>	<u>Vermont</u>	<u>Maine</u>	Elimin- <u>ations</u>	<u>Total</u>
Salaries and related expenses	\$65,435,133	\$6,093,712	\$586,402	\$ -	\$72,115,247
Professional fees	8,882,815	787,372	121,247	(796,920)	8,994,514
Supplies	2,408,019	44,005	3,604	-	2,455,628
Telephone	577,341	53,983	12,661	-	643,985
Postage and shipping	52,613	1,911	629	-	55,153
Occupancy	2,537,013	250,741	66,275	-	2,854,029
Outside printing, artwork and media	47,553	1,070	3,113	-	51,736
Travel	2,012,248	327,336	27,841	-	2,367,425
Conventions and meetings	307,951	30,527	1,689	-	340,167
Specific assistance to individuals	984,177	33,265	116,504	(141)	1,133,805
Dues and subscriptions	46,477	-	640	-	47,117
Minor equipment purchases and equipment rental	325,296	11,437	844	-	337,577
Ads, fees and miscellaneous	215,496	18,051	1,277	-	234,824
Interest	998,992	-	-	-	998,992
Depreciation and amortization	1,833,006	37,542	7,701	-	1,878,249
Miscellaneous business tax	<u>32,352</u>	<u>91</u>	<u>1,739</u>	<u>-</u>	<u>34,182</u>
	<u>\$86,696,482</u>	<u>\$7,691,043</u>	<u>\$952,166</u>	<u>\$(797,061)</u>	<u>\$94,542,630</u>

* Includes Manchester Alcoholism Rehabilitation Center.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2018

	* New <u>Hampshire</u>	<u>Vermont</u>	<u>Maine</u>	Harbor Schools, <u>Inc.</u>	<u>Elimin-</u> <u>ations</u>	<u>Total</u>
Salaries and related expenses	\$61,838,983	\$5,345,519	\$ 723,908	\$ -	\$ -	\$67,908,410
Professional fees	8,697,979	669,966	170,708	-	(741,597)	8,797,056
Supplies	2,372,988	33,136	11,759	-	-	2,417,883
Telephone	575,097	35,251	16,084	-	-	626,432
Postage and shipping	52,292	1,689	792	-	-	54,773
Occupancy	2,297,757	170,645	63,386	-	-	2,531,788
Outside printing, artwork and media	42,146	4,051	4,497	-	-	50,694
Travel	2,061,630	306,760	24,173	-	-	2,392,563
Conventions and meetings	239,712	15,397	3,568	-	-	258,677
Specific assistance to individuals	1,053,536	41,070	35,587	-	-	1,130,193
Dues and subscriptions	64,350	-	1,138	-	-	65,488
Minor equipment purchases and equipment rental	348,425	14,929	1,492	-	-	364,846
Ads, fees and miscellaneous	146,008	22,997	24,183	-	-	193,188
Interest	1,024,622	-	-	-	-	1,024,622
Depreciation and amortization	<u>1,748,777</u>	<u>34,736</u>	<u>5,551</u>	<u>-</u>	<u>-</u>	<u>1,789,064</u>
	<u>\$82,564,302</u>	<u>\$6,696,146</u>	<u>\$1,086,826</u>	<u>\$ -</u>	<u>\$(741,597)</u>	<u>\$89,605,677</u>

* Includes Manchester Alcoholism Rehabilitation Center.



2020 Board of Directors

Chairman

Matthew Boucher

Past Chairman

Andrew MacWilliam

Vice Chairman

Thomas Sullivan

Vice Chairman

Charles Goodwin

Treasurer

Bryan Bouchard

Assistant Treasurer

Charles Panasis

Secretary

Mary Flowers

General Counsel & Assistant Secretary

Bradford Cook (non-voting)

Gregory Baxter, MD

Dennis Beaulieu

James Bee

Wendell Butcher

Rick Courtemanche

Doris Labbe

William Lambrukos

Elizabeth Lamontagne

Lucy Lange

Bob Litterst

Tracey Pelton

Richard Rawlings

Linda Roth

Mark Sandler

Rob Wiczorek

Christine Williams

Elin Treanor
Concord, New Hampshire 03301

CAREER SUMMARY:

Leadership, management and teamwork involving all business related functions and administration. Major emphasis on providing high quality and cost effective services to customers.

SKILLS & EXPERIENCE:

- Accounting, financial reporting, budgeting, internal controls, auditing, cost reporting, variance analysis, accounts payable, purchasing and payroll
- Cash management, investments, borrowing, banking relationships
- Billing, receivables, collections, funding sources, third party reimbursement
- Insurances, contracts, grants, legal issues
- Policies and procedures development, problem solving
- Financial training and consultation
- Strategic and business planning
- Liaison with Board of Directors and Committees

WORK HISTORY:

- | | |
|----------------|--|
| 1994 – Present | Easter Seals New Hampshire, Inc., Manchester, NH
<u>Senior Vice President & Chief Financial Officer</u>
Oversee fiscal management for 100 million-dollar budget size, multi-corporate, multi-state entity. Also, responsible for reception, maintenance, customer service functions. |
| 1988 – 1994 | Easter Seal Society of NH, Inc., Manchester, NH
<u>Vice President of Finance</u>
Responsible for finance functions and information systems agency wide. Instrumental in major financial turnaround from \$600,000 deficit in 1988 to \$100,000 surplus in 1989 and surpluses every year thereafter. |
| 1984 – 1988 | Easter Seal Society of NH, Inc., Manchester, NH
<u>Controller</u>
Promoted to position with added responsibilities of managing billing function and staff. Converted financial applications to integrated automated systems. Involved in corporate reorganizations to multiple entities and external corporate mergers and acquisitions. |

Elin Treanor
work history cont'd

- 1982 – 1984 Easter Seal Society of NH, Inc., Manchester, NH
Chief Accountant
Promoted to supervisory position to manage accounting, payroll, payables, purchasing. Revised budget process, audit work, procedures and monitoring systems.
- 1981 – 1982 Easter Seal Society of NH, Inc., Manchester, NH
Accountant
Promoted to take charge of general ledger, reconciliations and financial reporting. Established chart of accounts, fund accounting system and internal controls.
- 1980 – 1981 Easter Seal Society of NH, Inc., Manchester, NH
Internal Auditor
Handled accounts payable, cash flow, grant billing and review of general ledger accounts.
- 1974 – 1980 Marshalls, Peabody, MA
Senior Clerk
Worked as cashier, customer service representative and bookkeeper, while attending college.

EDUCATION:

- 1989 New Hampshire College, Hooksett, NH
Masters in Business Administration
- 1980 Bentley College, Waltham, MA
Bachelor of Science, Accounting Major
- 1977 North Shore Community College, Beverly, MA
Associates Degree, Accounting Major

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

Sept. 2010 – Sept. 2016

Diocesan School Board – New Hampshire

June 2014 – present

Goffstown Junior Baseball Board

January 2016 - present

NANCY L. ROLLINS, M.S.W.
EASTERSEALS NH, VT, ME and FARNUM
555 Auburn Street, Manchester, NH 03103
OFFICE PHONE :(603)621-3507 CELL: (603)490-0227
nrollins@eastersealsnh.org

EXPERIENCE

Easterseals, NH, VT, ME and Farnum

555 Auburn Street
Manchester, NH 03103

Chief Operating Officer

November 2016 –Present

Responsible for strategic development across all organizational services and supports. Provide intergovernmental relations working with the senior management team to develop and implement a corporate and legislative strategy. Improve visibility across the three states, specifically in the areas of Health and Human Services, Foundations and State Government. Collaborates with the management team to develop and implement plans for the operational infrastructure of systems, processes and personnel design to accommodate growth and rapid response to needs within the community. Seek growth opportunities through partnerships, mergers and acquisitions of compatible organizations to meet the needs of individuals and their families across the lifespan who have disabilities or special needs. Leads quality initiative to include reviews of program service, analyzes data and develops and implements strategies to move towards quality performance measurement in all services and supports.

Serves as a member of the Executive Leadership Team, reporting directly to the President/ Chief Executive Officer.

Goodwill Industries of Northern New England

38 Locke Road, #2
Concord, NH 03301

New Hampshire State Director for Strategic Development and Public Policy January, 2014 – October 25, 2016

Responsible for collaboration with existing state and local networks to identify, develop or create potential businesses and programs serving the state of New Hampshire. Assuring such activities are consistent with Goodwill of Northern New England's (Goodwill NNE) strategic plan and vision of creating sustainable communities that thrive through the fullest participation of their diverse residents. Acquire knowledge about current trends and emerging issues in public policy, as well as New Hampshire business practices and relates them to existing and potential Goodwill NNE business and program development. Works in conjunction with Goodwill NNE senior management team, New Hampshire Goodwill NNE retail staff, and Agency program managers to fulfill goals in New Hampshire and the agency in general. Represents Goodwill NNE in all state and local activities consistent with the agency's mission to enable persons with diverse challenges achieve personal stability and community engagement.

Serves as a member of the Senior Management Team, reporting directly to the President/ Chief Executive Officer.

State of New Hampshire
Department of Health and Human Services
Division of Community Based Care Services
129 Pleasant Street
Concord, New Hampshire 03301

Associate Commissioner

March, 2006 – January, 2014

Responsible for the Division of Community Based Care Services (DCBCS) which provides a wide range of supports and services in partnership with community providers for individuals with developmental disabilities and acquired brain disorders; individuals with serious mental illness or emotional disturbance; adults aged 18-60 who have a chronic illness or disability; individuals age 60 or older; adult protective services ages 18-and up; individuals with substance abuse and alcohol abuse disorders; persons who are homeless or at –risk of homelessness; and children age 0-18 with physical disabilities, chronic illnesses and special health care needs. DCBCS focuses on the development and implementation of long-term care systems that can support an individual’s choice to remain in community and out of long-term institutional settings.

Served as a member of the Commissioner’s Senior Management and Policy Team. This senior level position was a direct report to the Commissioner

State of New Hampshire
Department of Health and Human Services
Office of Medicaid Business & Policy
And
Division of Community Based Care Services
129 Pleasant Street
Concord, NH 03301

January, 2006 – March, 2006

Interim Director

At the request of the Commissioner of the Department of Health and Human Services agreed to serve as Interim Director of the Office of Medicaid Business & Policy (OMBP), which has functional responsibility for health planning, reporting, data and research, and the Medical Assistance program (Medicaid).

In addition, serves as Interim Director for the Division of Community Based Care Services (DCBCS). This Division provides a wide range of supports and services in partnership with community systems for individuals with developmental disabilities and acquired brain disorders, individuals with serious mental illness or emotional disturbance, adults aged 18-60 who have a chronic illness or disability and individuals age 60 or older, and children age 0-18 with physical disabilities, chronic illnesses and special health care needs.

State of New Hampshire
Department of Health and Human Services
Division for Children, Youth, and Families
129 Pleasant Street
Concord, NH 03301

July 1995 – January 2, 2006

Director

Assigned as Acting Director in July 1995, during a reorganization of the Department of Health and Human Services. On November 27, 1995 assumed the position of Director of the Division for Children, Youth

and Families (DCYF) responsible for state leadership of the agency that has statutory authority for child protection, children in need of services (CHINS) and community-based juvenile justice, juvenile probations and parole services. In addition DCYF has administrative responsibility for statewide domestic violence funds and provides state funded childcare/child development services that are employment related, protective or preventative. Administer an annual budget of \$124 million dollars. The Division maintains fifteen service sites statewide with a staff of 370. In addition the Division contracts or vendors services to over 1,600 community-based providers or residential care facilities. On September 16, 2001 the juvenile probation responsibility transferred from DCYF to a newly created Division for Juvenile Justice Services (DJJS). DCYF retains responsibility for child protection, child development/childcare, domestic violence and child welfare prevention services. Administratively DCYF oversees the use of Federal child welfare and Medicaid funds for DJJS. The Director position is a direct report to the Commissioner of the Department of Health and Human Services. Serve as a member of the Department's management team. Provide leadership regarding children, youth and family issues in a wide variety of areas on the community, state and national levels.

State of New Hampshire
Department of Health and Human Services
Division for Children, Youth, and Families
6 Hazen Drive
Concord, NH 03301

August 1994 - July 1995

Deputy Director

Direct responsibility for planning and oversight of operational areas of the Bureau of Administrative Services. This includes oversight of the agency budget, personnel, provider relations, and payment of services. Oversees the Bureau of Children and Families which is responsible for all field operations including twelve district offices providing child welfare, children in need of services (CHINS) and juvenile justice services; and the Bureau of Residential Services that is responsible for the operations of the Youth Detention facility, a long-term juvenile detention facility; the Youth Services Unit, a short-term, pre-adjudication unit; and the Tobey School, a state operated residential facility for seriously emotionally disturbed children and youth. Serve as a liaison to various local, state, and federal agencies relative to child welfare, juvenile justice, and children's mental health services.

State of New Hampshire
Department of Health and Human Services
Division of Mental Health and Developmental Services
105 Pleasant Street
Concord, NH 03301

February 1993 - July 1994

Administrator of Children's Mental Health Services

Coordinate planning efforts for development of Community Mental Health Services and programs for children and adolescents; directed contract negotiations with provider agencies; developed and directed initiatives to recommend and implement policies and standards for the enhancement of community-based services and supports for children and their families; provided technical assistance to mental health organizations to resolve operational problems in the care and training of families and child/adolescent consumers; serve as a liaison to various local, state, and federal agencies relative to children's mental health services.

State of New Hampshire
Department of Health and Human Services
Division of Mental Health and Developmental Services
105 Pleasant Street
Concord, NH 03301

March 1990 - July 1994

Director of New Hampshire - Child and Adolescent Service System Project.

Director of a statewide systems change project funded by the National Institute of Mental Health. Responsible for writing and acquiring two consecutive, three-year, statewide development grants to enhance children's mental health services in New Hampshire. The project involved coordinating state-level interagency planning teams; facilitating a systems change process with state and local interagency planning teams; coordinating parent support effort, minority outreach, and training initiatives; and instituting new services-delivery for children and adolescents who have a serious emotional disturbance.

State of New Hampshire
Department of Health and Human Services
Division of Mental Health and Developmental Services
105 Pleasant Street
Concord, NH 03301

March 1989 - March 1990

Program Planning and Review Specialist

Mental Health Program Administrator for statewide community mental health services. Regional responsibility for The Mental Health Center of Greater Manchester and Center for Life Management, Salem, NH community mental health services; shelters for homeless, and the Consumer Support Program (CSP) Consumer Demonstration Grant. Administer, manage, and monitor federal and state grants; oversee development and implementation of all program services. Clinical Consultant, Child and Adolescent Service System Project, a statewide capacity building project for the development of a statewide comprehensive system of care for seriously emotionally disturbed children and youth.

River Valley Counseling Center, Inc.
Chicopee Adolescent Program
Chicopee, Massachusetts

May 1978 - February 1989

Director, Child/Adolescent Outpatient Mental Health Services

Administrative:

Responsible for development and implementation of all program services, including, individual, group, and family therapy; Adventure-Based Treatment Program; Home Supports Outreach Program; Community Agency Consultation; Court Advocacy. Supervision of fourteen staff. Developed, negotiated, and maintained contract services with the Massachusetts's Department of Public Health; Department of Mental Health; Department of Social Services; Department of Youth Services; Chicopee Community Development; Pioneer Valley United Way; and the United Way of Holyoke, Granby, and South Hadley. Developed, negotiated, and monitored contract services with seven area community school systems. Responsible for an \$850,000 Program budget. Co-developed and co-founded the Holyoke Teen Clinic in partnership with Holyoke pediatrics Association, Holyoke Health Clinic, and Providence Hospital Alcohol and Substance Abuse Treatment Services, a comprehensive school-based health clinic serving senior and junior high-school students and their families. Formed partnerships with area human service networks.

Provided in-service training workshops to local schools and community agencies. Developed and implemented mental health and substance abuse treatment services on site at the Westover Job Corps Healthcare Facility in Chicopee, Mass. The Westover Job Corps serves a large multicultural population from throughout the greater Northeast.

Clinical:

Provide individual, group, and family therapy to low and moderate-income families. Focus on substance abuse, family systems, and general child/adolescent mental health services. Developed and co-lead Adventure-based treatment groups with adolescents who have serious emotional disturbances, developmental delays and /or special medical needs. Provided clinical supervision to nine therapists. Provided clinical consultation to Holyoke Girls Club/Boys Club; Holyoke High School Teen Clinic, Inc.; Chicopee District Court, Holyoke District Court, and the Department of Social Services, Holyoke District Office; facilitated staff case disposition, in-service training and utilization review of children's mental health cases.

Hartford Neighborhood Centers

Mitchell House

Hartford, Connecticut

September 1974 - May 1975

Youth Counselor

Full-time undergraduate student internship. Developed and implemented human service programs for inner-city Hispanic and African-American youth. Provided counseling, therapeutic recreation, advocacy, and crisis intervention services. Served as a member of City-Wide Youth Board. Provided staff support to other Center programs serving pre-schoolers, school-aged youth and elderly.

Springfield Girls Club/ Family Center

Springfield, Massachusetts

September 1973 - May 1974

Child Care Worker

Provided a multi-cultural, after school recreational program for preschoolers.

EDUCATION

Master of Social Work

University of Connecticut

School of Social Work

West Hartford, Connecticut

Degree conferred, May 1985

Concentration in Public Policy and Administration-Minor in Group Work

Bachelor of Science, Cum Laude

Springfield College

Springfield, Massachusetts

Degree conferred, May 1985

Concentration in Community, Leadership and Organizational Development

Primary Focus on Human Services Administration

TEACHING EXPERIENCE

Dartmouth College Medical School
Department of Psychiatry
Dartmouth-Hitchcock Medical Center
Lebanon, New Hampshire
Adjunct Faculty January 2001- Dec. 2005

Springfield College
School of Human Services
Manchester, New Hampshire
Adjunct Faculty May 1999 – August 2005

New Hampshire Public Manager Program
NH Division of Personnel
Bureau of Education and Training
Professional Mentor for a middle management employee December 1997 – December 1999

University of New Hampshire
School of Health and Human Services
Department of Social Work
Adjunct Faculty September 1996 - 1999

PROFESSIONAL ASSOCIATIONS

New Hampshire Medicaid Medical Care Advisory Committee January 2018 – Present

Oversight Commission on Children's Services (RSA 170-G:19, HB517, Laws of 2017., appointed by Senate President Chuck Morse, July 6, 2017 to Present

Brain Injury Association of NH – Employment Advisory Committee September 2015 – 2016

Governor's Interagency Council on Homelessness (ICH) Employment Workgroup
February 2015 -Present

Center on Aging and Community Living Advisory Board September 2014 - Present

Legislative Task Force on Work and Family, Governor Appointment September 2014- Present

NH Center for Non-profits Policy and Leadership Task Force May 2014 – Present

New Hampshire State Rehabilitation Advisory Council, Governor Appointment February 2014 – Present
Chair Oct. 2016 - Present

National Advisory Committee, *Positioning Public Child Welfare Initiative: Strengthening Families*

For the 21st Century this initiative is co-sponsored by the National Association of Public Child Welfare Administrators (NAPCWA) and Casey Family Programs February 2008 - 2009

New Hampshire State Mental Health Council

January 2006 – 2011

New Hampshire Children's Behavioral Health Collaborative, Member Leadership Committee 2010-
August 2013

New Hampshire Interagency Coordinating Council for Women Offenders
2013

January 2006 – December

National Association of State Mental Policy Directors (NASMHPD) January 2006- December 2013
NASMHPD representative to the Children's Mental Health Subcommittee
Chair, NASMHPD President's Task Force on Returning Veteran's
Board Member Member-at-Large 2011-2013
Board Member NASMHPD Research Institute, Inc. (NRI) 2011-Present
NASMHPD Research Institute, Inc. (NRI), Board Vice-President 2011-2013
NASMHPD Representative to the 27th Annual Rosalyn Carter Symposium on Mental Health
Policy, "*Building Bridges and Support for Children Exposed to Domestic Violence, Child
Welfare and Juvenile Justice*", Atlanta, Georgia, Oct. 26 and 27, 2011.
NASMHPD Board Vice-President 2012 - 2013

National Association of Public Child Welfare Administrators (NAPCWA), an Affiliate of the American
Public Human Services Association

SMHRCY Representative to Children's Mental Health Subcommittee and
NAPCWA Executive Committee; 1991 - 1994

NH State Child Welfare Representative, 1995- Present

NAPCWA Executive Committee, Member-at-Large, Vice-President, January 2002- Dec 2004

NAPCWA State Representative to the APHSA –sponsored re-writes of the Interstate Compact for
The Placement of Children, Dec. 2004 – Nov. 2005

NAPCWA President, January 2005 – January 2006

New England Association of Child Welfare Commissioners and Directors
Judge Baker Children's Center, Boston, Mass.

Committee Member, 1995 – January 2006

Vice-President, 2001- January 2006

NH Chapter of the National Association of Social Workers
25 Walker Street
Concord, New Hampshire

September 1999 - 2003

State Advisory Board - Member- at-large

University of New Hampshire
School of Health and Human Services
Department of Social Work

September 1998 – September 2002

Community Advisory Board Member

National Technical Assistance Center for Children's Mental Health

1995 - 1998

Georgetown University Child Development Center
Advisory Committee Member

State Mental Health Representative for Children and Youth (SMHRCY)
NH State Representative, 1989 - 1994
Executive Committee, 1992 - 1994

Community 2000: Pioneer Valley United Way
Member, Substance Abuse Subcommittee
Children and Adolescents Subcommittee, 1988 - 1989

Western MA. AIDS Service Providers Coalition, 1987 - 1989

Massachusetts Council for Children 1988 -1989
Board of Directors Regional Member, Holyoke, MA

Massachusetts Association of Substance Abuse Service Providers (MASASP)
Member of Statewide Board of Directors, 1985 - 1987

CIVIC ASSOCIATIONS

Upper Valley Lake Sunapee Regional Planning Commission, Commissioner Representative for the Town
of New London appointed by Town Board of Selectmen. 2012 – 2016
Vice Chair of the Commission, Serve on the Executive Committee 2014 - 2016

New London Zoning Board of Adjustments, appointed by the Town Board of Selectman
2013- 2014

At Home New Hampshire, helping seniors 'age in place' in New London, Newbury, Springfield,
Sunapee, Sutton and Wilmot, Board of Directors. 2012 – 2014

Member of Saint Andrew's Episcopal Church, New London, NH
Appointed to the Vestry, January 2014 -2017

New London, Board of Selectmen Elected, May 2014- Present Second Term
Chair, May 2015 -2016
Board Representative to the Budget Committee 2014- Present

New Hampshire Municipal Association, Board of Directors 2015 - Present

Awards

Awarded the "New Hampshire National Guard Distinguished Service Medal" for providing
leadership while at the Department of Health and Human Services for developing services,

supports and special military / civilian partnerships for the purposes of better meeting the needs of New Hampshire service members both active duty, deployed and reserves, their families, and veterans. Presented by William N. Reddel III, Major General , New Hampshire National Guard, The Adjutant General and Governor Margaret Wood Hassan , 20 November 2014.

Awarded the "*Commander's Award for Civilian Service*" for organizing and implementing 'Operation Welcome Home' a military / civilian partnership to support hundreds of New Hampshire Guard service members returning from Iraq and Afghanistan. Presented by Kenneth Clark, Major General, New Hampshire National Guard, The Adjutant General, 24 May 2005.

Awarded the "*Commissioner's Award*" which recognizes those who, through their hard work and dedication, have made outstanding contributions toward the prevention, intervention, and treatment of child abuse and neglect. Individuals who receive this award have demonstrated a strong personal commitment to ensuring the safety and well being of children and to supporting and strengthening our nation's families. Presented at the 2005 15th National Conference on Child Abuse and Neglect, by Joan E. Ohl, Commissioner, Children's Bureau, Administration for Children, Youth and Families, U.S. Department of Health and Human Services, Washington, D.C., 21 April 2005.

MAUREEN ANN BEAUREGARD
President & CEO
Easterseals New Hampshire, Inc.

<https://www.linkedin.com/in/maureen-beauregard-b637358/>

EDUCATION: B.S. University of New Hampshire

PROFESSIONAL EXPERIENCE:

- 2019 – Present Easterseals New Hampshire, Inc., Manchester, NH
<https://www.eastersealsnh.org/>
President/CEO
- 1991 – 2019 Families in Transition – New Horizons, Manchester, NH
<https://www.fitnh.org/>
President (2018-2019)
President and Founder (1991-2017)
- 1987 – 1991 State of New Hampshire, Division for Children and Youth
Services, Portsmouth, NH
<https://www.dhhs.nh.gov/dcyf/>
Child Protective Service Worker II

Maureen Ann Beauregard

Professional Expertise

Visionary/Tenacious
Strategic Planning
Community Relationships
Organizational Capacity Building

Strong Financial Acumen
Entrepreneur/Builder
Experienced Communicator
Team Building & Leadership

Professional Experience

November 1991 – ²⁰¹⁹ Present Families in Transition

January 2018 – ²⁰¹⁹ Present
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:

(603) 231-7211

pups@metrocast.net

96 North Adams Street
Manchester, NH 03104

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 Balnes, 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
Easter Seals New Hampshire, Inc.
555 Auburn Street
Manchester, NH 03103

Human Resources Professional with multi-state experience working as a strategic partner in all aspects of Human Resources Management.

Areas of expertise include:

Strong analytical and organizational skills
Ability to manage multiple tasks simultaneously
Employment Law and Regulation Compliance
Strategic management, mergers and acquisitions

Problem solving and complaint resolution
Policy development and implementation
Compensation and benefits administration

PROFESSIONAL EXPERIENCE

Chief Human Resources Officer 2012-Present

Senior Vice President Human Resources
Easter Seals, NH, VT, NY, ME, RI, Harbor Schools & Farnum Center
1998-2012

Reporting directly to the President with total human resources and administration. Responsible for employee relations, recruitment and retention, compensation, benefits, risk management, health and safety, staff development for over 2100 employees in a six state not-for-profit organization. Developed and implemented human resources policies to meet all organizational, state and federal requirements. Research and implemented an organizational wide benefits plan that is supportive of on-boarding and retention needs.

Developed and implemented a due diligence research and analysis system for assessing merger and acquisition opportunities. Partnered with senior staff team in preparation of strategic planning initiatives.

Member of the organizations Compliance Committee, Wellness Committee and Risk Management Committee. Attended various board meetings as part of the senior management team, and sit on the investment committee of the Board of Directors for Easter Seals NH, Inc.

Human Resources Director
Moore Center Services, Inc., Manchester, NH
1986-1998

Held progressively responsible positions in this not-for-profit organization of 450 employees. Responsible for the development and administration of all Human Resources

activities. Implemented key regulatory compliance programs and developed innovative employee relations initiatives in a rapidly changing business environment. Lead the expansion of the Human Resources department from basic benefit administration to becoming a key advisor to the senior management.

Key responsibilities included benefit design, implementation and administration; workers compensation administration; wage and salary administration, new employee orientation and training; policy development and communication; retirement plan administration; budgetary development; and recruitment.

EDUCATION

Bachelor of Science Degree, Keene State College, 1986
Minor in Human Resources and Safety Management
MS Organizational Leadership, Southern NH University (in process)

ORGANIZATIONS

Manchester Area Human Resource Association
Diversity Chair 2010
Society for Human Resource Management
BIA Human Resources
Health Care & Workforce Development Committee 2009, 2010

FREDERICK THOMAS ROBERGE

Manchester, NH 03103

EDUCATION

New Hampshire College, Manchester NH
School of Human Services
Bachelor of Science, 1983

Saint Mary's University, Halifax, Nova Scotia
Sociology-Geography Major 1978-1980

**WORK
EXPERIENCE**

Vice President 1997- Present

Easter Seals of NH, ME, VT.
Responsible for Agency Transportation
Services. Executive Management Team

Director 1988-1997

Assistant Director 1987-1988

Administrative Assistant/ Dispatcher 1984 – 1987

Driver /Guide/Case Manager 1980 – 1984

Summary:

Management and oversight of community transportation services in NH, ME, VT. Direct oversight of STS which employs 160 staff as Drivers, Monitors, Dispatchers, Mechanics and Maintenance Technicians, Billing/Clerical Support, and Administration, and operates a fleet of over 100 specially equipped vehicles.

**RELATED
EXPERIENCE**

**NH State Coordinating Council for Community
Transportation 2007-Present -Chair**

Governors Commission on Disability 1999- Present

Governors Task Force on Community Transportation 2004-2007

AWARDS

1989, 1992 Presidents Award for Exceptional Service
1990 Manager of the Year, Easter Seals NH
1992 Outstanding Service award presented by NHTA
1993 Exceptional service award American Red Cross
2010 SCC Certificate of Recognition

EASTER SEALS NH, INC.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Maureen Beauregard	President & CEO	\$300,000.00	0%	\$0
Elin Treanor	CFO	\$229,154.40	0%	\$0
Joseph Emmons	CDO	\$129,780.00	0%	\$0
Tina Sharby	CHRO	\$160,650.00	0%	\$0
Nancy Rollins	COO	\$148,500.00	0%	\$0
Fred Roberge	VP of Transportation Services	\$120,491.95	0%	\$0

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Gibson Center for Senior Services, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 55 Auburn Street, Manchester, NH, 03103.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 17, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

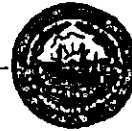
WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$1,774,376.46
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Nutritional and Transportation



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: Deborah Scheetz Ann Landry
Title: ~~Director~~ Associate Commissioner

The Gibson Center for Senior Services, Inc.

May 14 2020
Date

[Signature] April 14, 2020
Name: Ted Wroblewski
Title: President
May JW

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX: The Contractor shall:

JKW

May 14, 2010

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

JKW

May 24, 2016

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

JBW

May 14, 2020

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.

2.5. Individual Assessments and Service Plans

- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

[Handwritten initials]

[Handwritten date: Mar 14, 2020]

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.

2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.

2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.

2.7.2.4. Agrees that all fees support the program for which fees are collected.

2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

JRW

May 14, 2020

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

ARW

May 14, 2020

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.

JRW

May 14, 2020

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

CRW

May 14, 2020



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Albany
- Bartlett
- Chatham
- Conway
- Eaton
- Jackson
- Madison

VRW
May 14, 2020



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.

[Handwritten Signature]
Date *May 14, 2020*



Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

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May 14, 2010

Exhibit B-1 Rate Sheet

Amendment #3

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	3,582	\$5.50		\$ 19,701.00
Title IIIC HD Meals	Per Meal	11,891	\$5.50		\$ 65,401.00
Title IIIC Cong Meals	Per Meal	8,500	\$5.50		\$ 46,750.00
Title IIIB Transportation	PerClient/PerDay	542	\$23.70		\$ 12,846.00
			Subtotal		\$ 144,698.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	7,163	\$5.78		\$ 41,402.14
Title IIIC HD Meals	Per Meal	23,781	\$5.78		\$ 137,454.00
Title IIIC Cong Meals	Per Meal	17,000	\$5.78		\$ 98,260.00
Title IIIB Transportation	PerClient/PerDay	1,083	\$24.89		\$ 26,956.00
			Subtotal		\$ 304,072.14

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	7,163	\$5.78	\$6.00	\$ 42,978.00
Title IIIC HD Meals	Per Meal	23,781	\$5.78	\$6.00	\$ 142,686.00
Title IIIC Cong Meals	Per Meal	17,000	\$5.78	\$6.00	\$ 102,000.00
Title IIIB Transportation	PerClient/PerDay	1,083	\$24.89	\$24.89	\$ 26,956.00
			Subtotal		\$ 314,620.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	7,163	\$6.00		\$ 42,978.00
Title IIIC HD Meals	Per Meal	23,781	\$6.00		\$ 142,686.00
Title IIIC HD SUPPLEMENT	Per Meal	1,599	\$6.00		\$9,595.82
Title IIIC Cong Meals	Per Meal	17,000	\$6.00		\$ 102,000.00
Title III Meals (COVID-19)	Per Meal	3,834	\$10.00		\$38,340.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	1,083	\$24.89		\$ 26,955.87
			Subtotal		\$ 362,555.69

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	7,163	\$6.00		\$42,978.00
Title IIIC HD Meals	Per Meal	25,380	\$6.00		\$152,281.82
Title IIIC Cong Meals	Per Meal	17,000	\$6.00		\$102,000.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	1,083	\$24.89		\$26,956.00
			Subtotal		\$ 324,215.82

The Gibson Center for Senior Services, Inc.

RFP-2017-BEAS-06-NUTRI-14-A03

Exhibit B-1 - Amendment #3

Page 1 of 2

Contractor Initials: *JG*

Date: *May 14, 2020*

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	7,163	\$6.00		\$42,978.00
Title III C HD Meals	Per Meal	25,380	\$6.00		\$152,281.82
Title III C Cong Meals	Per Meal	17,000	\$6.00		\$102,000.00
Title III B Transportation/ Title III B Supportive Services: Delivery Services	Per Client/Per Day	1,083	\$24.89		\$26,956.00
			Subtotal		\$ 324,215.82
			Total		\$ 1,774,377.47

Contractor Initials: JBW
Date: May 14, 2020

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

JRW

May 14, 2020

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

JKW

May 14, 2020

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

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May 14, 2020

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.).

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May 14, 2020

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

JBW

May 14, 2020

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.

JPW
May 14, 2020



- 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

JRW

May 14, 2020

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

[Handwritten Signature]
May 14, 2028

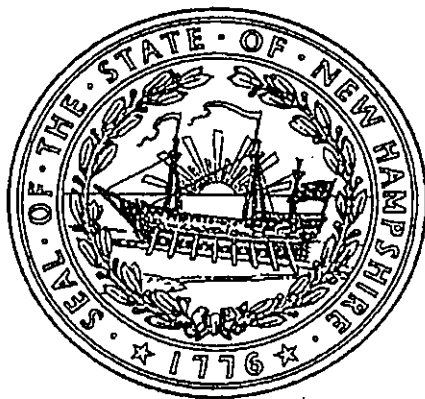
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GIBSON CENTER FOR SENIOR SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 10, 1979. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good-standing as far as this office is concerned.

Business ID: 60369

Certificate Number: 0004893113



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 15th day of April A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Marianne Jackson, Vice President, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 19, 2019, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Fred Wroblewski, President (may list more than one person)
(Name and Title of Contract Signatory)

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

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

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

Dated: May 14, 2020

Marianne Jackson

Signature of Elected Officer
Name: Marianne Jackson
Title: Vice President



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/13/2020

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

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

PRODUCER Chalmers Insurance Group - North Conway PO Box 2480 3277 White Mountain Highway North Conway NH 03860	CONTACT NAME: Heather Clement, CIC PHONE (A/C, No, Ext): (603) 356-6926 FAX (A/C, No): (603) 356-6934 E-MAIL ADDRESS: HClement@chalmersInsuranceGroup.com
	INSURER(S) AFFORDING COVERAGE INSURER A: Acadia Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
INSURED Gibson Center for Senior Services, Inc. PO Box 655 North Conway NH 03860-0655	

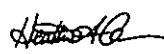
COVERAGES CERTIFICATE NUMBER: 20/21 GL BA WC REVISION NUMBER:

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
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER			CPA0011316-36	05/01/2020	05/01/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Employee Benefits \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			CAA0011366-37	05/01/2020	05/01/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ 1,000,000 BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Pollution Liab Broadening \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			CUA0011368-36	05/01/2020	05/01/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WCA0018862-36	05/01/2020	05/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

Operations: Social Services for Senior Citizens

CERTIFICATE HOLDER State of New Hampshire NH Dept of Health & Human Svcs 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 
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The mission of the Gibson Center for Senior Services is to offer programs that enable seniors in New Hampshire's Northern Carroll County to live independently and actively, with purpose and dignity.

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

Consolidated Financial Statements

June 30, 2019 and 2018

and

Independent Auditor's Report

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

**CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2019 and 2018**

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Functional Expenses	5-6
Consolidated Statements of Cash Flows	7
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	8-17
SUPPLEMENTARY INFORMATION	
Consolidating Statement of Financial Position	18-19
Consolidating Statement of Activities	20-21
Consolidating Statement of Functional Expenses	22-29
Consolidating Statement of Cash Flows	30-31

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying consolidated financial statements of the Gibson Center for Senior Services, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Other Matters

Supplementary Information

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

Vachon Cluckey & Company PC

Manchester, New Hampshire
September 24, 2019

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 141,744	\$ 172,912
Investments	159,752	158,234
Accounts receivable	73,200	80,144
Prepaid expenses	34,015	37,216
Inventory	2,397	2,397
Deposits		250
TOTAL CURRENT ASSETS	<u>411,108</u>	<u>451,153</u>
NONCURRENT ASSETS:		
New Hampshire Charitable Foundation Restricted Fund	780,011	793,150
Property and equipment, net	<u>2,672,524</u>	<u>2,756,973</u>
TOTAL NONCURRENT ASSETS	<u>3,452,535</u>	<u>3,550,123</u>
TOTAL ASSETS	<u>\$ 3,863,643</u>	<u>\$ 4,001,276</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 25,904	\$ 34,169
Accrued expenses	39,385	46,180
Deferred income	1,385	695
Security deposit payable	12,036	10,551
Current portion of mortgage note payable	<u>16,908</u>	<u>16,364</u>
TOTAL CURRENT LIABILITIES	<u>95,618</u>	<u>107,959</u>
NONCURRENT LIABILITIES:		
Mortgage note payable, less current portion	<u>101,947</u>	<u>118,569</u>
TOTAL NONCURRENT LIABILITIES	<u>101,947</u>	<u>118,569</u>
TOTAL LIABILITIES	<u>197,565</u>	<u>226,528</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	2,735,157	2,880,568
Board reserved for capital acquisitions	889,510	877,455
With donor restrictions:		
Purpose restrictions	<u>41,411</u>	<u>16,725</u>
TOTAL NET ASSETS	<u>3,666,078</u>	<u>3,774,748</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,863,643</u>	<u>\$ 4,001,276</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE AND SUPPORT		
Fees and grants from governmental agencies	\$ 346,040	\$ 347,696
Town appropriations	50,000	50,000
Contributions	196,816	200,750
Fundraising	137,796	172,132
Rental income	157,785	158,630
Interest and dividend income	7,161	7,795
Other income	64,987	37,693
Loss on sale of assets	(250)	(1,442)
Net realized and unrealized gain on investments	18,815	55,658
Net assets released from donor restrictions	13,314	27,709
TOTAL REVENUE AND SUPPORT	<u>992,464</u>	<u>1,056,621</u>
WITHOUT DONOR RESTRICTIONS		
EXPENSES:		
Program Services:		
Nutrition	425,746	415,442
Transportation	79,777	91,642
Social and Educational	126,773	106,691
Home-share	4,837	
Total Program Services	<u>637,133</u>	<u>613,775</u>
Supporting Services:		
Management and general	315,365	331,948
Fundraising	173,322	155,711
Total Supporting Services	<u>488,687</u>	<u>487,659</u>
TOTAL EXPENSES	<u>1,125,820</u>	<u>1,101,434</u>
DECREASE IN NET ASSETS		
WITHOUT DONOR RESTRICTIONS	<u>(133,356)</u>	<u>(44,813)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Grants	38,000	23,000
Net assets released from donor restrictions	(13,314)	(27,709)
INCREASE (DECREASE) IN NET ASSETS		
WITH DONOR RESTRICTIONS	<u>24,686</u>	<u>(4,709)</u>
CHANGE IN NET ASSETS	(108,670)	(49,522)
NET ASSETS, July 1 (as restated)	<u>3,774,748</u>	<u>3,824,270</u>
NET ASSETS, June 30	<u>\$ 3,666,078</u>	<u>\$ 3,774,748</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2019

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 224,123	\$ 44,364	\$ 54,054	\$ -	\$ 322,541	\$ 39,224	\$ 98,247	\$ 137,471	\$ 460,012
Payroll taxes	16,874	3,287	4,120	-	24,281	2,991	7,286	10,277	34,558
Employee benefits	37,974	3,542	14,656	-	56,172	10,456	19,405	29,861	86,033
Total Salaries and Related Expenses	278,971	51,193	72,830	-	402,994	52,671	124,938	177,609	580,603
Food	63,061	-	-	-	63,061	-	-	-	63,061
Direct program expenses	24,834	18,580	51,070	95	94,579	532	17,042	17,574	112,153
Travel	284	16	-	-	300	770	573	1,343	1,643
Conferences and training	1,274	170	-	-	1,444	-	663	663	2,107
Insurance	8,613	2,335	726	373	12,047	16,175	816	16,991	29,038
Telephone	614	239	239	-	1,092	874	239	1,113	2,205
Professional services	4,332	1,125	1,125	-	6,582	4,277	20,286	24,563	31,145
Postage	255	-	-	-	255	410	-	410	665
Office expenses	3,753	857	783	4,369	9,762	3,126	4,476	7,602	17,364
Public relations/communications	49	-	-	-	49	-	681	681	730
Special events	-	-	-	-	-	-	3,608	3,608	3,608
Utilities	23,402	2,286	-	-	25,688	35,378	-	35,378	61,066
Repairs and maintenance	16,304	2,976	-	-	19,280	59,105	-	59,105	78,385
Advertising	-	-	-	-	-	198	-	198	198
Foundation and investment expenses	-	-	-	-	-	7,407	-	7,407	7,407
Interest expense	-	-	-	-	-	6,892	-	6,892	6,892
Payments in lieu of real estate taxes	-	-	-	-	-	15,590	-	15,590	15,590
Total Expenses Before Depreciation	425,746	79,777	126,773	4,837	637,133	203,405	173,322	376,727	1,013,860
Depreciation expense	-	-	-	-	-	111,960	-	111,960	111,960
Total Expenses	\$ 425,746	\$ 79,777	\$ 126,773	\$ 4,837	\$ 637,133	\$ 315,365	\$ 173,322	\$ 488,687	\$ 1,125,820

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2018

	Program Services				Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 222,570	\$ 51,676	\$ 60,790	\$ 335,036	\$ 26,619	\$ 94,814	\$ 121,433	\$ 456,469
Payroll taxes	16,669	3,873	4,482	25,024	2,379	7,086	9,465	34,489
Employee benefits	37,065	4,698	14,087	55,850	13,199	17,157	30,356	86,206
Total Salaries and Related Expenses	276,304	60,247	79,359	415,910	42,197	119,057	161,254	577,164
Food	61,957	-	-	61,957	-	-	-	61,957
Direct program expenses	22,725	18,567	23,653	64,945	192	16,644	16,836	81,781
Travel	797	142	32	971	1,161	613	1,774	2,745
Conferences and training	613	45	-	658	75	-	75	733
Insurance	9,400	2,471	361	12,232	16,736	361	17,097	29,329
Telephone	612	228	228	1,068	940	228	1,168	2,236
Professional services	5,791	1,668	1,668	9,127	18,920	10,768	29,688	38,815
Postage	239	-	34	273	470	3	473	746
Office expenses	3,337	1,117	1,356	5,810	2,077	2,170	4,247	10,057
Public relations/communications	50	-	-	50	-	450	450	500
Special events	-	-	-	-	-	5,417	5,417	5,417
Utilities	17,479	3,566	-	21,045	35,897	-	35,897	56,942
Repairs and maintenance	16,138	3,428	-	19,566	73,722	-	73,722	93,288
Advertising	-	-	-	-	263	-	263	263
Foundation and investment expenses	-	-	-	-	7,539	-	7,539	7,539
Interest expense	-	-	-	-	6,452	-	6,452	6,452
Payments in lieu of real estate taxes	-	-	-	-	15,328	-	15,328	15,328
Total Expenses Before Depreciation	415,442	91,479	106,691	613,612	221,969	155,711	377,680	991,292
Depreciation expense	-	163	-	163	109,979	-	109,979	110,142
Total Expenses	\$ 415,442	\$ 91,642	\$ 106,691	\$ 613,775	\$ 331,948	\$ 155,711	\$ 487,659	\$ 1,101,434

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and contributions	\$ 631,160	\$ 589,847
Interest income received	8,450	1,915
Other income received	362,455	370,459
Cash paid to employees	(466,976)	(440,324)
Cash paid to suppliers	(528,164)	(501,550)
Payments in lieu of tax	(15,590)	(15,328)
Interest paid	(6,892)	(6,452)
Net Cash Used by Operating Activities	<u>(15,557)</u>	<u>(1,433)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Distributions from New Hampshire Charitable Foundation	29,746	29,849
Purchases of investments	(1,518)	(1,496)
Purchases of property and equipment	<u>(27,761)</u>	<u>(102,514)</u>
Net Cash Provided (Used) by Investing Activities	<u>467</u>	<u>(74,161)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	<u>(16,078)</u>	<u>(15,826)</u>
Net Cash Used for Financing Activities	<u>(16,078)</u>	<u>(15,826)</u>
NET DECREASE IN CASH AND EQUIVALENTS	(31,168)	(91,420)
CASH AND EQUIVALENTS, July 1	<u>172,912</u>	<u>264,332</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 141,744</u>	<u>\$ 172,912</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS		
Net increase in value of restricted funds held by NHCF	<u>\$ 16,607</u>	<u>\$ 53,999</u>
Net book value of disposed property and equipment	<u>\$ 250</u>	<u>\$ 1,442</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Years Ended June 30, 2019 and 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

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

Affiliate

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

Accounting Policies

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

Basis of Accounting

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

Basis of Presentation

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

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

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

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

Recognition of Contributions and Donor Restrictions.

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

Donated Services, Materials and Facilities

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

Additionally, the Organization operates a thrift shop in which all items sold in the shop have been donated. The fair value of the donated goods is indeterminable until time of sale. Revenue recognized pertaining to the operation of the thrift shop, and included within fundraising revenue, for the years ended June 30, 2019 and 2018 was \$74,354 and \$75,466, respectively.

Functional Allocation of Expenses

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

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

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

Cash and Cash Equivalents

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

Investments

Investments, which consist solely of certificates of deposit with a maturity of greater than ninety days from the date of issuance, are carried at their market value at June 30, 2019 and June 30, 2018. Interest income is reflected in the statements of activities.

At June 30, 2019 and 2018, the market value of investments consists of the following:

	<u>2019</u>	<u>2018</u>
Certificates of deposit	<u>\$ 159,752</u>	<u>\$ 158,234</u>

Contributions Receivable

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

Inventory

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

Property and Equipment

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

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

Accrued Earned Time

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

Bad Debts

The Organization uses the reserve method for accounting for bad debts. No allowance has been recorded as of June 30, 2019 and 2018, because management of the Organization believes that all outstanding receivables are fully collectible.

Estimates

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

Fair Value of Financial Instruments

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

Income Taxes

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

FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization and its Affiliate to report uncertain tax positions for financial reporting purposes. The Organization and its Affiliate had no uncertain tax positions as of June 30, 2019 and, accordingly do not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

During the years ended June 30, 2019 and 2018, the Organization had unrelated business income from advertising, copier fees, and room usage fees. No provision has been made in these consolidated financial statements for accrued unrelated business income taxes as the amount is not material.

Change in Accounting Principle

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

Reclassifications and Restatement

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. These reclassifications had no impact on previously reported net assets. Additionally, amounts previously reported as deferred income were restated as of July 1, 2017 as a result of revenues identified by management as having met recognition criteria. The impact of this restatement on net assets as of July 1, 2017 is as follows:

Net assets - July 1, 2017 (as previously reported)	\$ 3,786,770
Amount of restatement due to:	
Overstatement of deferred income	<u>37,500</u>
Net assets - July 1, 2017, as restated	<u>\$ 3,824,270</u>

NOTE 2—LIQUIDITY AND AVAILABILITY

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

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

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash and equivalents	\$ 141,744	\$ 172,912
Investments	159,752	158,234
Accounts receivable	<u>73,200</u>	<u>80,144</u>
Total Financial Assets	374,696	411,290
Less:		
Net assets with donor restrictions	(41,411)	(16,725)
Investments included in Board designated capital reserve	<u>(109,500)</u>	<u>(108,455)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 223,785</u>	<u>\$ 286,110</u>

NOTE 3—CONCENTRATION OF CREDIT RISK

The Organization and its Affiliate maintain bank deposits at a local financial institution located in New Hampshire. The Organization and its Affiliate's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000. Certificates of deposit maintained by the Organization and its Affiliate are also insured by the FDIC up to a total of \$250,000. There were no balances exceeding federally insured limits for the Organization or its Affiliate at June 30, 2019 and 2018.

NOTE 4—INVESTMENTS

Fair Value Measurements

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

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

Level 2: Inputs to the valuation include:

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

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

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

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

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

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

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

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

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

Assets at Fair Value as of June 30, 2019				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit	\$ 159,752			\$ 159,752
New Hampshire Charitable Foundation Restricted Fund			\$ 780,011	780,011
Total assets at fair value	<u>\$ 159,752</u>	<u>\$ -</u>	<u>\$ 780,011</u>	<u>\$ 939,763</u>

Assets at Fair Value as of June 30, 2018				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit	\$ 158,234			\$ 158,234
New Hampshire Charitable Foundation Restricted Fund			\$ 793,150	793,150
Total assets at fair value	<u>\$ 158,234</u>	<u>\$ -</u>	<u>\$ 793,150</u>	<u>\$ 951,384</u>

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Balance at July 1	\$ 793,150	\$ 769,000
Dividend and interest income	5,199	5,880
Realized gain on investments	48,492	9,426
Unrealized gain (loss) on investments	<u>(29,677)</u>	<u>46,232</u>
	24,014	61,538
Investment fees and expenses	<u>(7,407)</u>	<u>(7,539)</u>
Total Return - net of investment fees	16,607	53,999
Distributions	<u>(29,746)</u>	<u>(29,849)</u>
Balance at June 30	<u>\$ 780,011</u>	<u>\$ 793,150</u>

NOTE 5—ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Town appropriations	\$ 43,500	\$ 43,500
Fees and grants from governmental agencies	28,711	35,184
Other	<u>989</u>	<u>1,460</u>
	<u>\$ 73,200</u>	<u>\$ 80,144</u>

NOTE 6—PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2019 and 2018 is as follows:

	<u>2019</u>	<u>2018</u>
<u>Organization</u>		
Land and land improvements	\$ 377,789	\$ 377,789
Building and building improvements	1,610,740	1,610,740
Equipment and vehicles	262,997	250,523
Furniture and fixtures	<u>73,586</u>	<u>73,076</u>
	2,325,112	2,312,128
Less accumulated depreciation	<u>(939,373)</u>	<u>(878,012)</u>
	<u>\$ 1,385,739</u>	<u>\$ 1,434,116</u>
<u>Affiliate</u>		
Land and land improvements	\$ 328,600	\$ 328,600
Building and building improvements	1,328,590	1,319,160
Equipment and vehicles	83,505	83,505
Furniture and fixtures	<u>100,308</u>	<u>105,637</u>
	1,841,003	1,836,902
Less accumulated depreciation	<u>(554,218)</u>	<u>(514,045)</u>
	<u>\$ 1,286,785</u>	<u>\$ 1,322,857</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

<u>Consolidated</u>	<u>2019</u>	<u>2018</u>
Land and land improvements	\$ 706,389	\$ 706,389
Building and building improvements	2,939,330	2,929,900
Equipment and vehicles	346,502	334,028
Furniture and fixtures	173,894	178,713
	<u>4,166,115</u>	<u>4,149,030</u>
Less accumulated depreciation	<u>(1,493,591)</u>	<u>(1,392,057)</u>
	<u>\$ 2,672,524</u>	<u>\$ 2,756,973</u>

NOTE 7—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Accrued salaries	\$ 9,234	\$ 27,379
Accrued earned time	16,304	18,801
Miscellaneous accrued expense	13,847	
	<u>\$ 39,385</u>	<u>\$ 46,180</u>

NOTE 8—NOTES PAYABLE

At June 30, 2019 and 2018, notes payable consists of the following:

	<u>2019</u>	<u>2018</u>
\$300,000 note payable, secured by property, payable in monthly installments of \$1,928 including interest at 5.57% through July 22, 2025. The balance of the note is payable in full on July 22, 2025.	<u>\$ 118,855</u>	<u>\$ 134,933</u>

Following are the maturities of the notes payable as of June 30, 2019:

Year Ending <u>June 30,</u>	<u>Amount</u>
2020	\$ 16,908
2021	17,847
2022	18,867
2023	19,945
2024	21,085
Thereafter	<u>24,203</u>
	<u>\$ 118,855</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

NOTE 9—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following purpose restricted funding at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Capital repairs	\$ 35,000	
Food bank	5,725	\$ 5,725
Security upgrades		11,000
Home-share program support	686	
	<u>\$ 41,411</u>	<u>\$ 16,725</u>

NOTE 10—CONCENTRATION OF REVENUE RISK

During the years ended June 30, 2019 and 2018, the Organization received 35% (\$346,040) and 33% (\$347,696), respectively, of its revenues in the form of federal and state nutrition and transportation fees and grants from the State of New Hampshire.

The current nutrition and transportation grant agreement with the State of New Hampshire was extended through June 30, 2020. Revenue is recognized as earned under the terms of the contract on a reimbursement basis through submission of monthly claims reports.

NOTE 11—RELATED PARTY TRANSACTIONS

The Gibson Center for Senior Services, Inc. has a management agreement with Silver Lake Senior Housing Corporation, its affiliate. The total fees received by the Gibson Center for Senior Services, Inc. from its affiliate were \$24,000 and \$24,900 for the years ended June 30, 2019 and 2018, respectively, and has been eliminated for consolidated reporting.

NOTE 12—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.

In the year ended June 30, 2000, the Organization was the recipient of a \$500,000 Community Development Block Grant as a "Target of Assistance" passed through the Town of Conway, New Hampshire. The terms of the grant contain several requirements, including restrictions on the resale of the property for a period of up to twenty years after completion of the grant. Should the Organization fail to comply with the terms of the grant, they may be subject to repayment of the funds.

NOTE 13—SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 24, 2019, which is the date the consolidated financial statements were available to be issued.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2019 and 2018

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NOTE 13—SUBSEQUENT EVENTS

Subsequent events have been evaluated through Xxxxxx XX, 2019, which is the date the consolidated financial statements were available to be issued.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2019

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 80,462	\$ 61,282		\$ 141,744
Investments	159,752			159,752
Accounts receivable	73,200			73,200
Prepaid expenses	18,869	15,146		34,015
Inventory		2,397		2,397
Investment in affiliate	1,485,458		\$ (1,485,458)	-
TOTAL CURRENT ASSETS	<u>1,817,741</u>	<u>78,825</u>	<u>(1,485,458)</u>	<u>411,108</u>
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	780,011			780,011
Property and equipment, net	1,385,739	1,286,785		2,672,524
TOTAL NONCURRENT ASSETS	<u>2,165,750</u>	<u>1,286,785</u>	<u>-</u>	<u>3,452,535</u>
TOTAL ASSETS	<u>\$ 3,983,491</u>	<u>\$ 1,365,610</u>	<u>\$ (1,485,458)</u>	<u>\$ 3,863,643</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 23,650	\$ 2,254		\$ 25,904
Accrued expenses	39,385			39,385
Deferred income		1,385		1,385
Security deposit payable		12,036		12,036
Current portion of mortgage note payable		16,908		16,908
TOTAL CURRENT LIABILITIES	<u>63,035</u>	<u>32,583</u>	<u>\$ -</u>	<u>95,618</u>
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion		101,947		101,947
TOTAL NONCURRENT LIABILITIES	<u>-</u>	<u>101,947</u>	<u>-</u>	<u>101,947</u>
TOTAL LIABILITIES	<u>63,035</u>	<u>134,530</u>	<u>-</u>	<u>197,565</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	2,989,535	1,231,080	(1,485,458)	2,735,157
Board reserved for capital acquisitions	889,510			889,510
With donor restrictions:				
Purpose restrictions	41,411			41,411
TOTAL NET ASSETS	<u>3,920,456</u>	<u>1,231,080</u>	<u>(1,485,458)</u>	<u>3,666,078</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,983,491</u>	<u>\$ 1,365,610</u>	<u>\$ (1,485,458)</u>	<u>\$ 3,863,643</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2018

	Gibson Center for Senior <u>Services, Inc.</u>	Silver Lake Senior Housing <u>Corporation</u>	<u>Eliminations</u>	Consolidated <u>Totals</u>
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 109,094	\$ 63,818		\$ 172,912
Investments	158,234			158,234
Accounts receivable	80,144			80,144
Prepaid expenses	18,374	18,842		37,216
Inventory		2,397		2,397
Investment in affiliate	1,485,458		\$ (1,485,458)	-
Deposits	250			250
TOTAL CURRENT ASSETS	<u>1,851,554</u>	<u>85,057</u>	<u>(1,485,458)</u>	<u>451,153</u>
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	793,150			793,150
Property and equipment, net	1,434,116	1,322,857		2,756,973
TOTAL NONCURRENT ASSETS	<u>2,227,266</u>	<u>1,322,857</u>	<u>-</u>	<u>3,550,123</u>
TOTAL ASSETS	<u>\$ 4,078,820</u>	<u>\$ 1,407,914</u>	<u>\$ (1,485,458)</u>	<u>\$ 4,001,276</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 24,124	\$ 10,045		\$ 34,169
Accrued expenses	46,180			46,180
Deferred income		695		695
Security deposit payable		10,551		10,551
Current portion of mortgage note payable		16,364		16,364
TOTAL CURRENT LIABILITIES	<u>70,304</u>	<u>37,655</u>	<u>\$ -</u>	<u>107,959</u>
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion		118,569		118,569
TOTAL NONCURRENT LIABILITIES	<u>-</u>	<u>118,569</u>	<u>-</u>	<u>118,569</u>
TOTAL LIABILITIES	<u>70,304</u>	<u>156,224</u>	<u>-</u>	<u>226,528</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,114,336	1,251,690	(1,485,458)	2,880,568
Board reserved for capital acquisitions	877,455			877,455
With donor restrictions:				
Purpose restrictions	16,725			16,725
TOTAL NET ASSETS	<u>4,008,516</u>	<u>1,251,690</u>	<u>(1,485,458)</u>	<u>3,774,748</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,078,820</u>	<u>\$ 1,407,914</u>	<u>\$ (1,485,458)</u>	<u>\$ 4,001,276</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019**

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies	\$ 346,040			\$ 346,040
Town appropriations	50,000			50,000
Contributions	189,926	\$ 6,890		196,816
Fundraising	137,796			137,796
Rental income	7,500	150,285		157,785
Interest and dividend income	6,757	404		7,161
Other income	85,362	3,625	\$ (24,000)	64,987
Loss on sale of assets		(250)		(250)
Net realized and unrealized gain on investments	18,815			18,815
Net assets released from donor restrictions	13,314			13,314
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	855,510	160,954	(24,000)	992,464
EXPENSES:				
Program Services:				
Nutrition	425,746			425,746
Transportation	79,777			79,777
Social and Educational	126,773			126,773
Home-share	4,837			4,837
Total Program Services	637,133	-	-	637,133
Supporting Services:				
Management and general	157,801	181,564	(24,000)	315,365
Fundraising	173,322			173,322
Total Supporting Services	331,123	181,564	(24,000)	488,687
TOTAL EXPENSES	968,256	181,564	(24,000)	1,125,820
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(112,746)	(20,610)	-	(133,356)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants	38,000			38,000
Net assets released from donor restrictions	(13,314)			(13,314)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	24,686	-	-	24,686
CHANGE IN NET ASSETS	(88,060)	(20,610)	-	(108,670)
NET ASSETS, July 1	4,008,516	1,251,690	(1,485,458)	3,774,748
NET ASSETS, June 30	\$ 3,920,456	\$ 1,231,080	\$ (1,485,458)	\$ 3,666,078

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018**

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies	\$ 347,696			\$ 347,696
Town appropriations	50,000			50,000
Contributions	199,450	\$ 1,300		200,750
Fundraising	172,132			172,132
Rental income	7,500	151,130		158,630
Interest and dividend income	7,395	400		7,795
Other income	58,624	3,969	\$ (24,900)	37,693
Loss on sale of assets	(313)	(1,129)		(1,442)
Net realized and unrealized gain on investments	55,658			55,658
Net assets released from donor restrictions	27,709			27,709
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	<u>925,851</u>	<u>155,670</u>	<u>(24,900)</u>	<u>1,056,621</u>
EXPENSES:				
Program Services:				
Nutrition	415,442			415,442
Transportation	91,642			91,642
Social and Educational	106,691			106,691
Total Program Services	<u>613,775</u>	<u>-</u>	<u>-</u>	<u>613,775</u>
Supporting Services:				
Management and general	165,355	191,493	(24,900)	331,948
Fundraising	155,711			155,711
Total Supporting Services	<u>321,066</u>	<u>191,493</u>	<u>(24,900)</u>	<u>487,659</u>
TOTAL EXPENSES	<u>934,841</u>	<u>191,493</u>	<u>(24,900)</u>	<u>1,101,434</u>
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>(8,990)</u>	<u>(35,823)</u>	<u>-</u>	<u>(44,813)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants	23,000			23,000
Net assets released from donor restrictions	(27,709)			(27,709)
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(4,709)</u>	<u>-</u>	<u>-</u>	<u>(4,709)</u>
CHANGE IN NET ASSETS	<u>(13,699)</u>	<u>(35,823)</u>	<u>-</u>	<u>(49,522)</u>
NET ASSETS, July 1 (as restated)	<u>4,022,215</u>	<u>1,287,513</u>	<u>(1,485,458)</u>	<u>3,824,270</u>
NET ASSETS, June 30	<u>\$ 4,008,516</u>	<u>\$ 1,251,690</u>	<u>\$ (1,485,458)</u>	<u>\$ 3,774,748</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2019

Gibson Center for Senior Services, Inc.:

	Program Services				Supporting Services				Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 224,123	\$ 44,364	\$ 54,054	\$ -	\$ 322,541	\$ 39,224	\$ 98,247	\$ 137,471	\$ 460,012
Payroll taxes	16,874	3,287	4,120	-	24,281	2,991	7,286	10,277	34,558
Employee benefits	37,974	3,542	14,656	-	56,172	10,456	19,405	29,861	86,033
Total Salaries and Related Expenses	278,971	51,193	72,830	-	402,994	52,671	124,938	177,609	580,603
Food	63,061	-	-	-	63,061	-	-	-	63,061
Direct program expenses	24,834	18,580	51,070	95	94,579	532	17,042	17,574	112,153
Travel	284	16	-	-	300	288	573	861	1,161
Conferences and training	1,274	170	-	-	1,444	-	663	663	2,107
Insurance	8,613	2,335	726	373	12,047	5,805	816	6,621	18,668
Telephone	614	239	239	-	1,092	357	239	596	1,688
Professional services	4,332	1,125	1,125	-	6,582	120	20,286	20,406	26,988
Postage	255	-	-	-	255	410	-	410	665
Office expenses	3,753	857	783	4,369	9,762	2,324	4,476	6,800	16,562
Public relations/communications	49	-	-	-	49	-	681	681	730
Special events	-	-	-	-	-	-	3,608	3,608	3,608
Utilities	23,402	2,286	-	-	25,688	3,935	-	3,935	29,623
Repairs and maintenance	16,304	2,976	-	-	19,280	19,619	-	19,619	38,899
Foundation and investment expenses	-	-	-	-	-	7,407	-	7,407	7,407
Total Expenses Before Depreciation	425,746	79,777	126,773	4,837	637,133	93,468	173,322	266,790	903,923
Depreciation expense	-	-	-	-	-	64,333	-	64,333	64,333
Total Expenses	\$ 425,746	\$ 79,777	\$ 126,773	\$ 4,837	\$ 637,133	\$ 157,801	\$ 173,322	\$ 331,123	\$ 968,256

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2019

Silver Lake Senior Housing Corporation:

	Program Services				Total Program Services	Supporting Services			Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Home-share</u>		<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	482	-	482	482
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	10,370	-	10,370	10,370
Telephone	-	-	-	-	-	517	-	517	517
Professional services	-	-	-	-	-	4,157	-	4,157	4,157
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	802	-	802	802
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	31,443	-	31,443	31,443
Repairs and maintenance	-	-	-	-	-	39,486	-	39,486	39,486
Advertising	-	-	-	-	-	198	-	198	198
Management fees	-	-	-	-	-	24,000	-	24,000	24,000
Interest expense	-	-	-	-	-	6,892	-	6,892	6,892
Payments in lieu of real estate taxes	-	-	-	-	-	15,590	-	15,590	15,590
Total Expenses Before Depreciation	-	-	-	-	-	133,937	-	133,937	133,937
Depreciation expense	-	-	-	-	-	47,627	-	47,627	47,627
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,564	\$ -	\$ 181,564	\$ 181,564

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2019

Eliminations:

	Program Services				Total Program Services	Supporting Services		Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Home-share</u>		<u>Management and General</u>	<u>Fund Raising</u>	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-
Real estate taxes	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-	-
Management fees	-	-	-	-	-	(24,000)	(24,000)	(24,000)
Interest expense	-	-	-	-	-	-	-	-
Payments in lieu of real estate taxes	-	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	-	(24,000)	(24,000)	(24,000)
Depreciation expense	-	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,000)	\$ (24,000)	\$ (24,000)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2019

Consolidated Totals:

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 224,123	\$ 44,364	\$ 54,054	\$ -	\$ 322,541	\$ 39,224	\$ 98,247	\$ 137,471	\$ 460,012
Payroll taxes	16,874	3,287	4,120	-	24,281	2,991	7,286	10,277	34,558
Employee benefits	37,974	3,542	14,656	-	56,172	10,456	19,405	29,861	86,033
Total Salaries and Related Expenses	278,971	51,193	72,830	-	402,994	52,671	124,938	177,609	580,603
Food	63,061	-	-	-	63,061	-	-	-	63,061
Direct program expenses	24,834	18,580	51,070	95	94,579	532	17,042	17,574	112,153
Travel	284	16	-	-	300	770	-573	1,343	1,643
Conferences and training	1,274	170	-	-	1,444	-	663	663	2,107
Insurance	8,613	2,335	726	373	12,047	16,175	816	16,991	29,038
Telephone	614	239	239	-	1,092	874	239	1,113	2,205
Professional services	4,332	1,125	1,125	-	6,582	4,277	20,286	24,563	31,145
Postage	255	-	-	-	255	410	-	410	665
Office expenses	3,753	857	783	4,369	9,762	3,126	4,476	7,602	17,364
Public relations/communications	49	-	-	-	49	-	681	681	730
Special events	-	-	-	-	-	-	3,608	3,608	3,608
Utilities	23,402	2,286	-	-	25,688	35,378	-	35,378	61,066
Repairs and maintenance	16,304	2,976	-	-	19,280	59,105	-	59,105	78,385
Advertising	-	-	-	-	-	198	-	198	198
Foundation and investment expenses	-	-	-	-	-	7,407	-	7,407	7,407
Management fees	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	6,892	-	6,892	6,892
Payments in lieu of real estate taxes	-	-	-	-	-	15,590	-	15,590	15,590
Total Expenses Before Depreciation	425,746	79,777	126,773	4,837	637,133	203,405	173,322	376,727	1,013,860
Depreciation expense	-	-	-	-	-	111,960	-	111,960	111,960
Total Expenses	\$ 425,746	\$ 79,777	\$ 126,773	\$ 4,837	\$ 637,133	\$ 315,365	\$ 173,322	\$ 488,687	\$ 1,125,820

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2018**

Gibson Center for Senior Services, Inc.:

	Program Services			Total Program Services	Supporting Services			Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>		<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	
Salaries and wages	\$ 222,570	\$ 51,676	\$ 60,790	\$ 335,036	\$ 26,619	\$ 94,814	\$ 121,433	\$ 456,469
Payroll taxes	16,669	3,873	4,482	25,024	2,379	7,086	9,465	34,489
Employee benefits	37,065	4,698	14,087	55,850	13,199	17,157	30,356	86,206
Total Salaries and Related Expenses	276,304	60,247	79,359	415,910	42,197	119,057	161,254	577,164
Food	61,957	-	-	61,957	-	-	-	61,957
Direct program expenses	22,725	18,567	23,653	64,945	192	16,644	16,836	81,781
Travel	797	142	32	971	616	613	1,229	2,200
Conferences and training	613	45	-	658	75	-	75	733
Insurance	9,400	2,471	361	12,232	5,260	361	5,621	17,853
Telephone	612	228	228	1,068	432	228	660	1,728
Professional services	5,791	1,668	1,668	9,127	14,027	10,768	24,795	33,922
Postage	239	-	34	273	463	3	466	739
Office expenses	3,337	1,117	1,356	5,810	1,542	2,170	3,712	9,522
Public relations/communications	50	-	-	50	-	450	450	500
Special events	-	-	-	-	-	5,417	5,417	5,417
Utilities	17,479	3,566	-	21,045	5,928	-	5,928	26,973
Repairs and maintenance	16,138	3,428	-	19,566	26,025	-	26,025	45,591
Foundation and investment expenses	-	-	-	-	7,539	-	7,539	7,539
Total Expenses Before Depreciation	415,442	91,479	106,691	613,612	104,296	155,711	260,007	873,619
Depreciation expense	-	163	-	163	61,059	-	61,059	61,222
Total Expenses	\$ 415,442	\$ 91,642	\$ 106,691	\$ 613,775	\$ 165,355	\$ 155,711	\$ 321,066	\$ 934,841

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2018

Silver Lake Senior Housing Corporation:

	Program Services			Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-
Travel	-	-	-	-	545	-	545
Conferences and training	-	-	-	-	-	-	-
Insurance	-	-	-	-	11,476	-	11,476
Telephone	-	-	-	-	508	-	508
Professional services	-	-	-	-	4,893	-	4,893
Postage	-	-	-	-	7	-	7
Office expenses	-	-	-	-	535	-	535
Public relations/communications	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
Utilities	-	-	-	-	29,969	-	29,969
Repairs and maintenance	-	-	-	-	47,697	-	47,697
Advertising	-	-	-	-	263	-	263
Management fees	-	-	-	-	24,900	-	24,900
Interest expense	-	-	-	-	6,452	-	6,452
Payments in lieu of real estate taxes	-	-	-	-	15,328	-	15,328
Total Expenses Before Depreciation	-	-	-	-	142,573	-	142,573
Depreciation expense	-	-	-	-	48,920	-	48,920
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 191,493	\$ -	\$ 191,493

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2018

Eliminations:

	Program Services			Supporting Services			Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Real estate taxes	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-
Management fees	-	-	-	-	(24,900)	-	(24,900)
Interest expense	-	-	-	-	-	-	-
Payments in lieu of real estate taxes	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	(24,900)	-	(24,900)
Depreciation expense	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ (24,900)	\$ -	\$ (24,900)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2018

Consolidated Totals:

	Program Services			Supporting Services				Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 222,570	\$ 51,676	\$ 60,790	\$ 335,036	\$ 26,619	\$ 94,814	\$ 121,433	\$ 456,469
Payroll taxes	16,669	3,873	4,482	25,024	2,379	7,086	9,465	34,489
Employee benefits	37,065	4,698	14,087	55,850	13,199	17,157	30,356	86,206
Total Salaries and Related Expenses	276,304	60,247	79,359	415,910	42,197	119,057	161,254	577,164
Food	61,957	-	-	61,957	-	-	-	61,957
Direct program expenses	22,725	18,567	23,653	64,945	192	16,644	16,836	81,781
Travel	797	142	32	971	1,161	613	1,774	2,745
Conferences and training	613	45	-	658	75	-	75	733
Insurance	9,400	2,471	361	12,232	16,736	361	17,097	29,329
Telephone	612	228	228	1,068	940	228	1,168	2,236
Professional services	5,791	1,668	1,668	9,127	18,920	10,768	29,688	38,815
Postage	239	-	34	273	470	3	473	746
Office expenses	3,337	1,117	1,356	5,810	2,077	2,170	4,247	10,057
Public relations/communications	50	-	-	50	-	450	450	500
Special events	-	-	-	-	-	5,417	5,417	5,417
Utilities	17,479	3,566	-	21,045	35,897	-	35,897	56,942
Repairs and maintenance	16,138	3,428	-	19,566	73,722	-	73,722	93,288
Advertising	-	-	-	-	263	-	263	263
Foundation and investment expenses	-	-	-	-	7,539	-	7,539	7,539
Management fees	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	6,452	-	6,452	6,452
Payments in lieu of real estate taxes	-	-	-	-	15,328	-	15,328	15,328
Total Expenses Before Depreciation	415,442	91,479	106,691	613,612	221,969	155,711	377,680	991,292
Depreciation expense	-	163	-	163	109,979	-	109,979	110,142
Total Expenses	\$ 415,442	\$ 91,642	\$ 106,691	\$ 613,775	\$ 331,948	\$ 155,711	\$ 487,659	\$ 1,101,434

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2019**

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	\$ 631,160			\$ 631,160
Interest income received	1,558	\$ 6,892		8,450
Other income received	206,658	155,797		362,455
Management fees received from affiliate	24,000		\$ (24,000)	-
Cash paid to employees	(466,976)			(466,976)
Cash paid to suppliers	(437,304)	(90,860)		(528,164)
Payments in lieu of tax		(15,590)		(15,590)
Interest paid		(6,892)		(6,892)
Cash paid for management fees to affiliate		(24,000)	24,000	-
Net Cash Provided (Used) by Operating Activities	<u>(40,904)</u>	<u>25,347</u>	<u>-</u>	<u>(15,557)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	29,746			29,746
Purchases of investments	(1,518)			(1,518)
Purchases of property and equipment	(15,956)	(11,805)		(27,761)
Net Cash Provided (Used) by Investing Activities	<u>12,272</u>	<u>(11,805)</u>	<u>-</u>	<u>467</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments on notes payable		(16,078)		(16,078)
Net Cash Used for Financing Activities	<u>-</u>	<u>(16,078)</u>	<u>-</u>	<u>(16,078)</u>
NET DECREASE IN CASH AND EQUIVALENTS	(28,632)	(2,536)	-	(31,168)
CASH AND EQUIVALENTS, July 1	<u>109,094</u>	<u>63,818</u>	<u>-</u>	<u>172,912</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 80,462</u>	<u>\$ 61,282</u>	<u>\$ -</u>	<u>\$ 141,744</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net increase in value of restricted funds held by NHCF	<u>\$ 16,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,607</u>
Net book value of disposed property and equipment	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</u>

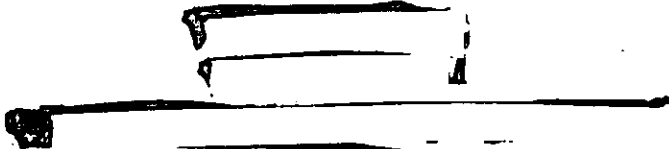
**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2018**

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	\$ 589,847			\$ 589,847
Interest income received	1,515	\$ 400		1,915
Other income received	213,356	157,103		370,459
Management fees received from affiliate	24,900		\$ (24,900)	-
Cash paid to employees	(440,324)			(440,324)
Cash paid to suppliers	(408,197)	(93,353)		(501,550)
Payments in lieu of tax		(15,328)		(15,328)
Interest paid		(6,452)		(6,452)
Cash paid for management fees to affiliate		(24,900)	24,900	-
Net Cash Provided (Used) by Operating Activities	<u>(18,903)</u>	<u>17,470</u>	<u>-</u>	<u>(1,433)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	29,849			29,849
Purchases of investments	(1,496)			(1,496)
Purchases of property and equipment	(63,335)	(39,179)		(102,514)
Net Cash Used for Investing Activities	<u>(34,982)</u>	<u>(39,179)</u>	<u>-</u>	<u>(74,161)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments on notes payable		(15,826)		(15,826)
Net Cash Used for Financing Activities	<u>-</u>	<u>(15,826)</u>	<u>-</u>	<u>(15,826)</u>
NET DECREASE IN CASH AND EQUIVALENTS	(53,885)	(37,535)	-	(91,420)
CASH AND EQUIVALENTS, July 1	<u>162,979</u>	<u>101,353</u>	<u>-</u>	<u>264,332</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 109,094</u>	<u>\$ 63,818</u>	<u>\$ -</u>	<u>\$ 172,912</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net increase in value of restricted funds held by NHCF	<u>\$ 53,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,999</u>
Net book value of disposed property and equipment	<u>\$ 313</u>	<u>\$ 1,129</u>	<u>\$ -</u>	<u>\$ 1,442</u>

Gibson Center for Senior Services, Inc.
Board of Directors

Ele	Border
Barb W.	Campbell
Barbara A.	Campbell
Kelly	Drew
Barbara	Gartland
Shannon	Houde
Marianne	Jackson
Joan	Kenney
Leslie	Leonard
Cathy	Ryan
David	Smolen
Jim	Umberger
Joanne	Warren
Courtney	Wrigley
Ted	Wroblewski

Executive Director
George M. Cleveland



Summary

Over 20 years experience in all phases of radio broadcasting, including sales, management, news and on-air work.

Strong public communication skills as emcee, auctioneer, on-site event announcer and interviewer.

With over 3,000 interviews conducted, most at least 20 minutes in length, a decidedly good listener.

Hands on experience with fundraising: development, capital campaigns, and annual appeals.

Solid experience in writing print and broadcast ads, press releases, brochures, stories and ancillary materials.

Extensive marketing/public relations skills; acted as consultant for numerous non-profits, resort properties, events and theatrical presentations.

Extensive contacts in regional politics, social service agencies, communications and tourism industries.

Full Time Employment Experience

1978-1980: Public Relations Director; Mt. Washington Valley Chamber of Commerce, North Conway, NH.

1980-1985: General Sales Manager; WMWV AM-FM, Conway, NH.

1985-1989: Sales Associate; Pinkham Real Estate, North Conway, NH.

1988-1991: Proprietor; Hammerfall Auctions, Conway, NH.

1992-2000: Program Director & News Hour Host; WMWV/WBNC, Conway, NH.

2000-Present: Executive Director; Gibson Center for Senior Services, North Conway, NH.

Present Responsibilities

Overseeing staff of 15 responsible for day-to-day operations of food & nutrition programs, transportation and social and educational programs serving over 800 participants. Responsible for creating and implementing fundraising programs, grant writing and community relations. Extensive interaction with state and local social service agencies to assure best coordination and use of resources. Works with Administration Director in preparation of annual budget and negotiation of contracts and agreements for services.

Significant Achievements

Extensive fundraising work from Capital Campaign development to local charities and events. A strong believer in an empathetic approach to fundraising.

Member of Capital Campaign Committee for The Barnstormers Theatre's successful one million dollar renovation project.

Helped local and regional non-profits raise over one million dollars in grassroots fundraising

Written numerous articles and press releases for local, national and international publications.

Have won two Golden Mike Awards from NH Association of Broadcasters for Best Public Affairs Program and two Merit Awards for Best Feature Program.

Co-hosted two-hour live national television broadcast on QVC promoting Zeb's General Store and New England products, October 1994. Guest appearance on QVC's Best of New Hampshire broadcast, October 1995. Featured on C-SPAN's "American Presidents" series, August 1999.

Co-producer and performer in "A Visit With President Grover Cleveland", a one-man show presented to schools, tour and civic groups throughout New England.

Member of the Board, The Barnstormers Theatre

Advisor to Mt. Washington Valley Arts Jubilee
Advisor to Mt. Washington Valley Habitat For Humanity
Moderator, Town of Tamworth, NH, 1978-2001 (end of current term)

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KENNETH KASLOW

Administration Director Gibson Center for Senior Services, Inc. N.Conway, NH 5/97-present

Non-profit providing congregate and home delivered meals, transportation and educational programs to elderly and disabled.

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

Accountant/Financial Manager: Attitash Mountain Service Co. N. Conway, NH 2/96-5/97

Property maintenance, time-share, hotel, restaurant/bar, real estate and public storage company.

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

Controller: Christmas Farm Inn, Inc. Jackson NH 6/85-2/96

35-room inn, 3 bars, 75-seat banquet facility, two 65-seat restaurants and a convenience store.

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

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

Assistant Manager: Salem Inn Salem NH 5/80 - 9/84

Supervised daily operation of independent commercial full service 120-room hotel.

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

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

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

Professional: Notary Public - My commission expires September 3, 2013.

Sampling Agent/Representative-Transient non-community NH water system 12/91-2/96.

Nutrition Director
Rebecca Gargan

Team Leader

ea

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

Authorized to work in the US for any employer

Work Experience

Community Participation Services Team Leader

Northern Human Services - Center Conway, NH
November 2014 to Present

- Currently involved in significant data collection and reporting, in both written and verbal formats.
- exceptional interpersonal skills, both oral and written communication, planning & problem solving.
- Proficiency with computer systems and software including Microsoft Excel, Outlook and Word.
- Supervision of community integration program employees, including those who are in the trainer/float staff. Approximately 11 employees are supervised at the present time.
- Substantial and active oversight of employees' schedules, billing and documentation, to ensure compliance with state and federal regulations
- Comfortable with hiring, training and terminating employees and maintain full understanding of the disciplinary process.
- Interaction with community partners, including law enforcement, courts, guardians, BEAS, DCYF, hospitals, TCCAP and any/all other entities who intersect with our clients.
- Ability to facilitate staff meetings, including developing agendas and managing the flow of the discussion.
- Close and collaborative working relationship with all other human services programs, including residential and vendor programs as well as mental health services.
- Represent the Community Participation Services program at internal agency meetings, as well as those externally with TCCAP and Office of Public Guardian
- Well versed in writing SMART service goals

Customer Service Associate

Christmas Tree Shops - Conway, NH
September 2017 to June 2018

- Engaged customers in a courteous, helpful, and respectful manner, promptly and politely responded to customer inquiries and customer requests for support
- Escorted customers to appropriate merchandise
- Explained basic features of merchandise to customers
- Resolved customer issues and escalates issues as necessary to ensure customer satisfaction
- Organized and straighten merchandise areas on the sales floor.

- Processed customer transactions through the register as required
- Executed activities related to store initiatives to offer customers additional products and services (e.g., special sale items, credit card applications) Perform additional, sometimes specialized duties as required by business needs including, but not limited to, stocking, freight processing, fulfillment, and price changes, cart retrieval and cashiering

Residential Advisor

North Country Independent Living - North Conway, NH
December 2012 to November 2014

- Assisted residents with personal care needs as well as social care needs, i.e. budgeting, and social skills.
- Linked residents to local community supports.
- Taught basic household tasks such as laundry, dusting, washing dishes and vacuuming to foster independence in clients.
- Facilitated games and other activities to engage clients in appropriate peer to peer interactions.
- Managed household financial accounts in excess of \$400 per week, budgeting for special needs, grocery and bill payment.
- Complied with HEM 1201 medication regulations, ordering and maintaining medications for 4 individuals.

Paraprofessional Special Education

Gov Wentworth Regional School District - Wolfeboro, NH
September 2011 to April 2012

- Assisted student with personal needs as well as personal care. Assisted student in using adaptive equipment or devices. (ATEK Personal Communication Device).
- Facilitated appropriate peer interactions and social skills and intervened in positive ways to support & encourage relationships between students with & without disabilities.
- Provided material adaptation: modified written materials and equipment to meet student needs.
- Assured that IEP procedures, behavioral interventions and modifications are implemented.
- Wrote social stories to describe and clarify social situations for student.
- Met weekly with student's family at student's home to implement behavior plan and home training skills.

Rehabilitation Specialist

Lakeview Neuro-Rehabilitation - Effingham, NH
July 2010 to March 2012

Provided assistance and treatment to residents in the adult or youth program.

- Helped insure active participation in programming.
- Provided education, assistance, supervision, safety, and behavior management for the client population.
- Established and maintained an ongoing therapeutic relationship with program participants and modeled appropriate interpersonal relationships.
- Planned outing and community integration groups as recommended by resident behavior plans.
- Documented behaviors and noted other issues as necessary.
- Assisted clients with personal care and needs on a daily basis.
- Followed behavior plans/protocol and provided shaping cues as needed.

Recovery Specialist

Telecare Region Six Recovery Center - Omaha, NE
March 2008 to June 2010

- Demonstrated the Telecare mission, purpose, values, and beliefs in everyday language and contact with the internal and external stakeholders
- Assisted in the welcome, admission, and discharge processes
- Supported and coached members served in activities of daily living
- Ensured safety of members served through monitoring and observation; completed related documentation successfully
- Monitored and assisted members at mealtime
- Attended and participated in community meetings and groups
- Participated in and facilitated rehabilitation therapy groups and activities, as needed
- Implemented treatment of care plans
- Helped to create a recovery environment through interactions with staff and members served
- Participated actively in multidisciplinary team meetings and treatment planning meetings
- Demonstrated knowledge of multiple crisis prevention techniques
- Observed, recorded, and reported client social, psychiatric, and physical behavior;
- Demonstrated the ability to recognize changes in client milieu and makes modifications in care giving methods
- Reviewed admission documentation and assists in collecting assessment data

Special Operations Support

TD Ameritrade - Bellevue, NE
January 2007 to September 2007

- Validated over 1500 Images for Image Conversion with a high degree of accuracy.
- Created multiple reports detailing progress of image validation
- Monitored server activity on servers affecting over 1500 active users
- Contributed to drawdown of legacy Image storage software
- Contributed to rollout of Web-Based Imaging and Workflow system
- Maintained online Project Control Report, with detail of over 50 projects on a consistent basis.
- Attended weekly Project Management meetings with multiple Project Managers, ensuring correct collection of project updates.
- Ensured Directors of TD Ameritrade had up to date information regarding status of Projects in flight, and on deck.
- Created multiple portals on TD Ameritrade Intranet for use by Project Managers

Billing/Intensive Outpatient Support Administration

Lutheran Family Services of Nebraska - Omaha, NE
October 2005 to January 2007

- Received and handled all incoming phone calls
- Determined the needs of callers, provided basic information about the agency's services, and took messages.
- Scheduled appointments as necessary for team of nine therapists
- Created letters, memos, reports and other documents using established business formats.
- Provided general office maintenance support, to include fax and printer maintenance, general office cleaning,
- Ensured that all office and record security procedures are followed.
- Tracked all payments and entered into appropriate billing software
- Maintained up to date group list with current balances and credits

- Coordinated volunteer program to ensure adequate volunteer training and accessibility.
- Produced monthly accounting report for Region Six, tracking all clients on regional funding and Medicaid/Medicare

Internet Administrator

MWR Keflavik

June 2004 to April 2005

- Maintained inventory of equipment for ADSL internet connections.
- Managed and trained Student Summer Hire Staff
- Provided direction and assistance to foreign national colleague during language barriers
- Wrote and revised Standard Operating Procedures as new systems were introduced
- Developed customer-oriented installations manuals
- Fielded telephone calls to assist computer users encountering problems.
- Investigated customer complaints about merchandise, service, billing.
- Ensured that standards for quality and quantity of work were met.
- Maintained billing records and produced reports for accounting team.
- Administered all accounts, i.e.; entering all information, billing and troubleshooting.
- Organized/ implemented new filing system resulting in reduced loss of customer paperwork.

Help Desk Technician

General Dynamics - Offutt AFB, NE

October 2002 to April 2004

- Provided technical support and troubleshooting for software applications loaded on desktop and laptop computers that communicate to/from the application servers and third party support agencies.
- Screened, referred and diagnosed internal inquiries and work requests as they relate to support of related systems.
- Provided end-user guidance and instruction to install and configure application software.
- Provided end-user software troubleshooting and support.
- Applied advanced diagnostic techniques to identify problems, investigate causes, and recommend solutions.
- Provided troubleshooting and support.
- Provided phone and help-desk support for local and off-site users, on both classified and unclassified networks.
- Provided guidance and work leadership to less-experienced technicians.
- Maintained current knowledge of relevant technologies as assigned
- Participated in special projects as required.

Education

Bachelor of the Arts in Business Management In Organizational Leadership

Ohio Christian University - Circleville, OH

Skills

Team Lead, Customer Service, Customer Care, Communications (10+ years), Organizational Leadership (5 years), Organizational Skills (5 years)

Military Service

Branch: US Air Force

Service Country: United States

Rank: Senior Airman

September 1997 to September 2001

- Supported users such as National Military Command Center and US Strategic Command and the Chairman, Joint Chiefs of Staff on the Integrated Tactical Warning and Attack Assessment (ITW/AA) Network.
- Configured long-haul communications circuits carrying Missile Warning data in support of North American Air Defense Command.
- Ensured 100 percent data circuit availability with minimal outages and errors by constantly monitoring and troubleshooting thirteen interconnected missile-warning systems.
- Performed over twenty successful operational control mission handovers to 215pace Wing— Directed crew members, technical controllers and supplied other agencies with the necessary information to pass the primary mission back and forth, resulting in no loss of critical missile warning data.
- Gained working experience with reconfiguring nodes and ITW/AA network, Virtual Memory System (VMS), Windows NT, Sun Solaris, FACIT

Commendations:

- Outstanding Unit Award
- Good Conduct Medal
- Air Force Training Ribbon
- Communications- Computer Systems Operations Journeyman

Assessments

Customer Service Skills — Proficient

November 2018

Measures a candidate's skill in evaluating approaches to customer service & satisfaction.

Full results: https://share.indeedassessments.com/share_assignment/r7aqsxjwis8otm5

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

Food Service Director
Mark Tapper

Sous Chef, Sugar Hill Retirement Community

October 2018- Present: Wolfeboro, NH

Providing meals for independent and assisted living residents. Menu planning, nightly management of kitchen and front of the house staff and operations. Responsibility for special dietary concerns.

Culinary Arts Instructor/Chef, Mineral Spring Cafe

August 2016- June 2018: SAU 9 Conway School District, Conway, NH

Design of curriculum, instruction and assessment of the Culinary Arts Program at the Mount Washington Valley Career and Technical Center/Kennett High School, a three tiered program. Responsible for the daily operation of Mineral Spring Cafe, a licensed, student-run restaurant open to the public, guided by instructor. Coordination of special catering events during school year. Oversight of purchasing and inventory within rigid school district budget.

Food and Nutrition Program Manager

Sept. 2008- August 2016: American Youth Foundation/Merrowvista, Tuftonboro, NH

Responsible for hiring, training, and supervision of all food service personnel. Mastery of purchasing and inventory control. Knowledge of ServSafe principles, food safety and HACCP logistics. Started kitchen garden for school programs. Upholding hospitality for our guests and campers as an overarching tenet during service. Extensive knowledge and mastery of scratch cooking. Design and preparation of vegetarian options and meals for food allergies and other dietary concerns. Preparing over one thousand meals per day during Summer camp, and implementing food program budget of \$220,000 annually. Striving to be an eco-sustainable, healthy, cheerful and inviting food program with varied menu choices while interacting directly with children and adult groups. Coordination of alumni and volunteers during special events.

Food Service Director

Aug. 2006-June 2008: Josiah Bartlett Elementary School, SAU 9, Bartlett, NH

Responsible for daily operation of 300 student K-8 school, following USDA guidelines for nutrition, purchasing, inventory control, sanitation regulation, budgeting, processing of USDA Free and Reduced Lunch applications, healthy option menu planning, supervising kitchen staff. Prepared a la carte entrée options for faculty and staff. Implemented popular soup du jour station during winter months for faculty and staff.

Food Service Site Supervisor

1997-2000: Ossipee Central School and Effingham School, SAU 49, Ctr. Ossipee, NH

Daily food service operation of 500 students in two K-6 schools, following USDA guidelines for purchasing, sanitation, and meal preparation. Supervising five staff at two school sites. Food transport logistics to satellite school.

Pharmacy Technician, Board Certified

2000-2007: Smith Pharmacy/Rite Aid Corp. Ossipee, NH

Purchasing and inventory control of medication stock. Prescription processing. Trained in compounding specialized medications for the Carroll County Hospice Program. Responsible for patient/doctor/insurance relations during claims adjudication process.

Bus driver

APPLICATION FOR EMPLOYMENT

(PRE-EMPLOYMENT QUESTIONNAIRE) (AN EQUAL OPPORTUNITY EMPLOYER)

PERSONAL INFORMATION

DATE _____

NAME Taxnic Sharon A SOCIAL SEC NUMBER _____
LAST FIRST MIDDLE

PRESENT ADDRESS _____
STREET CITY STATE ZIP

PERMANENT ADDRESS _____
STREET CITY STATE ZIP

PHONE _____

ARE YOU 18 YEARS OR OLDER? Yes No

ARE YOU PREVENTED FROM LAWFULLY BECOMING EMPLOYED IN THIS COUNTRY BECAUSE OF VISA OR IMMIGRATION STATUS? Yes No

EMPLOYMENT DESIRED

POSITION Transportation Driver DATE YOU CAN START _____ SALARY DESIRED _____

ARE YOU EMPLOYED NOW? Yes IF SO MAY WE INQUIRE OF YOUR PRESENT EMPLOYER? Yes

EVER APPLIED TO THIS COMPANY BEFORE? NO WHERE? _____ WHEN? _____

REFERRED BY Ken Kaslow

EDUCATION	NAME AND LOCATION OF SCHOOL	*NO OF YEARS ATTENDED	*DID YOU GRADUATE?	SUBJECTS STUDIED
GRAMMAR SCHOOL				
HIGH SCHOOL	<u>Profile</u>		<u>Yes</u>	
COLLEGE				
TRADE, BUSINESS OR CORRESPONDENCE SCHOOL				

GENERAL

SUBJECTS OF SPECIAL STUDY OR RESEARCH WORK _____

SPECIAL SKILLS

ACTIVITIES: (CMV, ATHLETIC, ETC.)

EXCLUDE ORGANIZATIONS, THE NAME OF WHICH INDICATES THE RACE, CREED, SEX, AGE, MARITAL STATUS, COLOR OR NATION OF ORIGIN OF ITS MEMBERS.

U.S. MILITARY OR NAVAL SERVICE

RANK _____

PRESENT MEMBERSHIP IN NATIONAL GUARD OR RESERVES

*This form has been revised to comply with the provisions of the Americans with Disabilities Act and the final regulations and interpretive guidance promulgated by the EEOC on July 26, 1991.

FORMER EMPLOYERS (LIST BELOW LAST THREE EMPLOYERS, STARTING WITH LAST ONE FIRST).

DATE MONTH AND YEAR	NAME AND ADDRESS OF EMPLOYER	SALARY	POSITION	REASON FOR LEAVING
FROM 9/06 TO Present	Conway School District			Still Employed
FROM 9/06 TO Present	Conway Rec Center			
FROM 12/97 TO 1/06	Northway Bank			
FROM 6/57 TO 12/97	Citizens Bank			

WHICH OF THESE JOBS DID YOU LIKE BEST?

WHAT DID YOU LIKE MOST ABOUT THIS JOB?

REFERENCES: GIVE THE NAMES OF THREE PERSONS NOT RELATED TO YOU, WHOM YOU HAVE KNOWN AT LEAST ONE YEAR.

NAME	ADDRESS	BUSINESS	YEARS ACQUAINTED
1. Macy Ann Corby			20
2.			
3.			

THE FOLLOWING STATEMENT APPLIES IN: MARYLAND & MASSACHUSETTS. (Fill in name of state)
IT IS UNLAWFUL IN THE STATE OF _____ TO REQUIRE OR ADMINISTER A LIE DETECTOR TEST AS A
CONDITION OF EMPLOYMENT OR CONTINUED EMPLOYMENT. AN EMPLOYER WHO VIOLATES THIS LAW SHALL BE
SUBJECT TO CRIMINAL PENALTIES AND CIVIL LIABILITY.

IN CASE OF
EMERGENCY NOTIFY

Chris Fournier
NAME

Signature of Applicant

ADDRESS

"I CERTIFY THAT ALL THE INFORMATION SUBMITTED BY ME ON THIS APPLICATION IS TRUE AND COMPLETE, AND I UNDERSTAND THAT IF ANY FALSE INFORMATION, OMISSIONS, OR MISREPRESENTATIONS ARE DISCOVERED, MY APPLICATION MAY BE REJECTED AND, IF I AM EMPLOYED, MY EMPLOYMENT MAY BE TERMINATED AT ANY TIME. IN CONSIDERATION OF MY EMPLOYMENT, I AGREE TO CONFORM TO THE COMPANY'S RULES AND REGULATIONS, AND I AGREE THAT MY EMPLOYMENT AND COMPENSATION CAN BE TERMINATED, WITH OR WITHOUT CAUSE, AND WITH OR WITHOUT NOTICE, AT ANY TIME, AT EITHER MY OR THE COMPANY'S OPTION. I ALSO UNDERSTAND AND AGREE THAT THE TERMS AND CONDITIONS OF MY EMPLOYMENT MAY BE CHANGED, WITH OR WITHOUT CAUSE, AND WITH OR WITHOUT NOTICE, AT ANY TIME BY THE COMPANY. I UNDERSTAND THAT NO COMPANY REPRESENTATIVE, OTHER THAN ITS PRESIDENT, AND THEN ONLY WHEN IN WRITING AND SIGNED BY THE PRESIDENT, HAS ANY AUTHORITY TO ENTER INTO ANY AGREEMENT FOR EMPLOYMENT FOR ANY SPECIFIC PERIOD OF TIME, OR TO MAKE ANY AGREEMENT CONTRARY TO THE FOREGOING."

DATE

SIGNATURE

DO NOT WRITE BELOW THIS LINE

INTERVIEWED BY

DATE

REMARKS:

NEATNESS

ABILITY

HIRED: Yes No

POSITION

DEPT.

SALARY/WAGE

DATE REPORTING TO WORK

APPROVED: 1.

2.

3.

EMPLOYMENT MANAGER

DEPT. HEAD

GENERAL MANAGER

This form has been designed to strictly comply with State and Federal fair employment practice laws prohibiting employment discrimination. This Application for Employment Form is sold for general use throughout the United States. TCPB assumes no responsibility for the inclusion in said form of any questions which, when asked by the Employer of the Job Applicant, may violate State and/or Federal Law.

Gibson Center for Senior Services, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
George Cleveland	Executive Director	\$70,600	20%	\$14,200
Kenneth Kaslow	Administration Director	\$69,700	30%	\$21,000
Rebecca Gargan	Nutrition Director	\$34,500	100%	\$34,500
Mark Tapper	Food Service Director	\$48,300	100 %	\$48,300
Sharon Fournier	Bus Driver	\$35,000	100 %	\$35,000



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and, Grafton County Senior Citizens Council, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 10 Campbell Street, Lebanon, NH, 03766.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$8,104,663.78.
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/13/2020
Date

[Signature]
Name: ~~Deborah Schetz~~ Ann Landry
Title: Director Associate Commissioner

Grafton County Senior Citizens Council, Inc.

5-13-2020
Date

[Signature]
Name: Kathleen Vasconcelos
Title: Executive Director

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



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

OFFICE OF THE ATTORNEY GENERAL

5/28/20
Date

Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies; (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX: The Contractor shall:

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



Exhibit A Amendment #3

- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

KWW

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

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



Exhibit A Amendment #3

- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.

2.5. Individual Assessments and Service Plans

- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.

2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.

2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.

2.7.2.4. Agrees that all fees support the program for which fees are collected.

2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency

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



Exhibit A Amendment #3

Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.3.4. Revenue, by program service provided, by funding source.
- 3.3.5. Total amount of donations or fees collected from all individuals.
- 3.3.6. Actual Units served, by program service provided, by funding source.
- 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
- 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
- 3.3.9. Unmet need or waiting list.
- 3.3.10. Length of time individuals are on a waiting list.
- 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
- 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
- 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
 - 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
 - 3.5.1. Data.
 - 3.5.2. Financial records.

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



Exhibit A Amendment #3

- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

Service	Location	Location
Transportation	Grafton County (All towns)	Plainfield (Sullivan County)
Home Delivered Meals	Grafton County (All towns)	Plainfield (Sullivan County)
Congregate Meals	Grafton County (All towns)	Plainfield (Sullivan County)



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
3. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1.
4. Payment shall be made as follows:
 - 4.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1, Rate Sheet.
 - 4.3. Invoices shall be submitted to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.



Exhibit B Amendment #3

6. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A, Scope of Services.
7. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
8. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	28,258	\$5.50		\$ 144,419.00
Title IIIC HD Meals	Per Meal	29,286	\$5.50		\$ 161,073.00
Title IIIC Cong Meals	Per Meal	34,113	\$5.50		\$ 187,622.00
Title IIIB Transportation	PerClient/PerDay	7,727	\$23.70		\$ 183,131.00
			Subtotal		\$ 676,245.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	52,515	\$5.78		\$ 303,537.00
Title IIIC HD Meals	Per Meal	58,572	\$5.78		\$ 338,546.00
Title IIIC Cong Meals	Per Meal	68,226	\$5.78		\$ 394,346.00
Title IIIB Transportation	PerClient/PerDay	15,453	\$24.89		\$ 384,625.00
			Subtotal		\$ 1,421,054.00

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	52,515	\$5.78	\$6.00	\$ 315,090.00
Title IIIC HD Meals	Per Meal	58,572	\$5.78	\$6.00	\$ 351,432.00
Title IIIC Cong Meals	Per Meal	68,226	\$5.78	\$6.00	\$ 409,356.00
Title IIIB Transportation	PerClient/PerDay	15,453	\$24.89	\$24.89	\$ 384,625.00
			Subtotal		\$ 1,460,503.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	52,515	\$6.00		\$ 315,090.00
Title IIIC HD Meals	Per Meal	58,572	\$6.00		\$ 351,432.00
Title IIIC HD SUPPLEMENT	Per Meal	3,939	\$6.00		\$ 23,634.26
Title IIIC Cong Meals	Per Meal	68,226	\$6.00		\$ 409,356.00
Title III Meals (COVID-19)	Per Meal	9,445	\$10.00		\$ 94,450.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	15,453	\$24.89		\$ 384,625.00
			Subtotal		\$ 1,578,587.26

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	52,515	\$6.00		\$ 315,090.00
Title IIIC HD Meals	Per Meal	62,511	\$6.00		\$ 375,066.26
Title IIIC Cong Meals	Per Meal	68,226	\$6.00		\$ 409,356.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	9,900	\$38.85		\$ 384,625.00
			Subtotal		\$ 1,484,137.26

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	52,515	\$6.00		\$315,090.00
Title III C HD Meals	Per Meal	62,511	\$6.00		\$375,066.26
Title III C Cong Meals	Per Meal	68,226	\$6.00		\$409,356.00
Title III B Transportation/ Title III B Supportive Services: Delivery Services	Per Client/Per Day	9,900	\$38.85		\$384,625.00
			<i>Subtotal</i>		\$ 1,484,137.26
			Total		\$ 8,104,663.78

Contractor Initials: MMW

Date: 5-13-2020

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



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

YMW



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.



- 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

MMW

State of New Hampshire

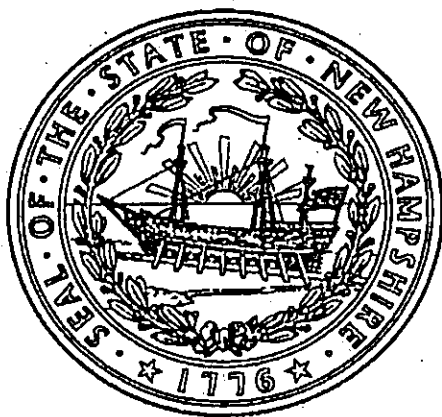
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65677

Certificate Number: 0004879927



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. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, ROBERT B. MUH, 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 GRAFTON COUNTY SENIOR CITIZENS 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 JULY 24, 2018, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

is duly authorized on behalf of GRAFTON COUNTY SENIOR CITIZENS 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: MAY 13 2020

[Signature]
Signature of Elected Officer
Name: ROBERT B. MUH
Title: PRESIDENT, GCSCC



GRAFCOU-01

ARUDIO

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/16/2020

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

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

PRODUCER Kinney Pike Insurance Inc. 1011 North Main Street, Suite 4 White River Junction, VT 05001	CONTACT NAME: Janice Huntley	
	PHONE (A/C, No, Ext): (800) 296-5722 3716 FAX (A/C, No): (802) 296-6126	
	E-MAIL ADDRESS: jhuntley@kinneypike.com	
INSURED Grafton County Senior Citizens PO Box 433 Lebanon, NH 03766	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Massachusetts Bay Ins Co	22306
	INSURER B: Citizens Ins. Co. of America	31534
	INSURER C: Hanover Insurance Company	22292
	INSURER D: Wesco Insurance Company	25011
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			ZBV-8862911-09	10/25/2019	10/25/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 EMPLOYEE BENEFIT \$ 3,000,000
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			ABV8808402-09	10/25/2019	10/25/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTIONS \$			UHV 8882696-09	10/25/2019	10/25/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N Y N/A If yes, describe under DESCRIPTION OF OPERATIONS below			WWC3441058	11/13/2019	11/13/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Commercial Property			ZBV-8862911-09	10/25/2019	10/25/2020	Ded 1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Statutory Coverage applies in NH & FL. Robert Muh, Flora Meyer and Lawrence Kelly are Excluded Officers.

CERTIFICATE HOLDER CANCELLATION

State of NH Dept. of Health & Human Services Bureau of Elderly and Adult Services 129 Pleasant St Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Janice Huntley</i>
--	--



Grafton County Senior Citizens Council, Inc.

MISSION STATEMENT

The purpose of Grafton County Senior Citizens Council is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities living in our communities.

**GRAFTON COUNTY SENIOR
CITIZENS COUNCIL, INC.**

FINANCIAL STATEMENTS

September 30, 2019 and 2018

SINGLE AUDIT REPORTS

September 30, 2019

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position, September 30, 2019 With Comparative Totals for September 30, 2018	3
Statement of Activities, Year Ended September 30, 2019 With Comparative Totals for the Year Ended September 30, 2018	4
Statement of Functional Expenses for the Year Ended September 30, 2019 With Comparative Totals for the Year Ended September 30, 2018	5
Statements of Cash Flows	6
Notes to Financial Statements	7-16
GOVERNMENT AUDITING STANDARDS AND SINGLE AUDIT ACT REPORTS AND SCHEDULES	
INDEPENDENT AUDITOR'S REPORT on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17-18
INDEPENDENT AUDITOR'S REPORT on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	19-20
Schedule of Findings and Questioned Costs	
Section I – Summary of Auditor's Results	21
Section II - Financial Statement Findings – None	21
Section III – Federal Award Findings and Questioned Costs – None	21
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019 and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grafton County Senior Citizens Council, Inc. as of September 30, 2019 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Grafton County Senior Citizens Council, Inc.'s 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 11, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2020, on our consideration of Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
February 21, 2020

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2019 With Comparative Totals for September 30, 2018
See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2019	Total 2018
CURRENT ASSETS				
Cash and cash equivalents	\$ 251,716	\$ 7,523	\$ 259,239	\$ 40,073
Investments	232,350	-	232,350	406,525
Accounts receivable	4,752	-	4,752	1,249
Grants receivable	268,130	5,263	273,393	177,904
Inventories	23,145	-	23,145	24,378
Prepaid expenses	16,292	-	16,292	13,313
	<u>796,385</u>	<u>12,786</u>	<u>809,171</u>	<u>663,442</u>
LAND, BUILDING AND EQUIPMENT, at cost				
Land, buildings and improvements	3,223,595	-	3,223,595	3,136,484
Equipment	234,246	-	234,246	226,451
Vehicles	637,947	-	637,947	577,032
	<u>4,095,788</u>	<u>-</u>	<u>4,095,788</u>	<u>3,939,967</u>
Accumulated depreciation	(1,913,176)	-	(1,913,176)	(1,762,695)
	<u>2,182,612</u>	<u>-</u>	<u>2,182,612</u>	<u>2,177,272</u>
LONG-TERM ASSETS				
Investments, Endowment	102,070	211,994	314,064	414,736
	<u>102,070</u>	<u>211,994</u>	<u>314,064</u>	<u>414,736</u>
Total Assets	<u><u>3,081,067</u></u>	<u><u>224,780</u></u>	<u><u>3,305,847</u></u>	<u><u>3,255,450</u></u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	75,563	-	75,563	66,465
Accrued expenses	126,243	-	126,243	128,019
Line of credit	157,000	-	157,000	-
Security deposits	325	-	325	325
	<u>359,131</u>	<u>-</u>	<u>359,131</u>	<u>194,809</u>
NET ASSETS				
Without donor restriction:				
Operating	204,904	-	204,904	45,835
Board designated	334,420	-	334,420	609,530
Investment in fixed assets	2,182,612	-	2,182,612	2,177,272
	<u>2,721,936</u>	<u>-</u>	<u>2,721,936</u>	<u>2,832,637</u>
With donor restriction	-	224,780	224,780	228,004
	<u>2,721,936</u>	<u>224,780</u>	<u>2,946,716</u>	<u>3,060,641</u>
Total Liabilities and Net Assets	<u><u>\$3,081,067</u></u>	<u><u>\$ 224,780</u></u>	<u><u>\$3,305,847</u></u>	<u><u>\$3,255,450</u></u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF ACTIVITIES
Year Ended September 30, 2019
With Comparative Totals For Year Ended September 30, 2018
See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2019	Total 2018
SUPPORT, REVENUES AND GAINS				
Contributions:				
Local government agencies	\$ 367,075	\$ -	\$ 367,075	\$ 358,343
Senior center activities and fundraising	49,155	-	49,155	51,551
Program participant	236,220	-	236,220	238,787
General contributions and other	439,015	11,229	450,244	646,502
Contributions, non-cash	371,822	-	371,822	304,133
Special events	32,787	-	32,787	33,664
Bequests	-	-	-	133,430
United Way agencies	-	32,293	32,293	31,209
Other Support:				
Rental income	19,601	-	19,601	18,691
Governmental programs and fees for contract services	2,306,212	-	2,306,212	2,125,313
	<u>3,821,887</u>	<u>43,522</u>	<u>3,865,409</u>	<u>3,941,623</u>
INVESTMENT REVENUES AND GAINS				
Interest and dividends	15,860	6,546	22,406	20,600
Realized and unrealized gain on investments and Endowment, net of fees	7,316	4,344	11,660	23,300
	<u>23,176</u>	<u>10,890</u>	<u>34,066</u>	<u>43,900</u>
TOTAL SUPPORT, REVENUES AND GAINS	<u>3,845,063</u>	<u>54,412</u>	<u>3,899,475</u>	<u>3,985,523</u>
Net Assets Released From Donor Imposed Restrictions	57,636	(57,636)	-	-
EXPENSES				
PROGRAM SERVICES				
Senior transportation	611,844	-	611,844	631,176
Nutrition programs	2,140,542	-	2,140,542	2,102,937
Social services programs	104,988	-	104,988	114,285
Service Link	395,546	-	395,546	362,721
RSVP programs	116,680	-	116,680	110,291
Senior center activities	71,019	-	71,019	74,832
	<u>3,440,618</u>	<u>-</u>	<u>3,440,618</u>	<u>3,396,242</u>
SUPPORTING SERVICES				
Management and general	515,503	-	515,503	448,359
Fundraising	57,279	-	57,279	50,633
	<u>572,782</u>	<u>-</u>	<u>572,782</u>	<u>498,992</u>
TOTAL EXPENSES	<u>4,013,400</u>	<u>-</u>	<u>4,013,400</u>	<u>3,895,234</u>
NET INCREASE (DECREASE) IN NET ASSETS	(110,701)	(3,224)	(113,925)	90,289
NET ASSETS, BEGINNING OF YEAR	<u>2,832,637</u>	<u>228,004</u>	<u>3,060,641</u>	<u>2,970,352</u>
NET ASSETS, END OF YEAR	<u>\$ 2,721,936</u>	<u>\$ 224,780</u>	<u>\$ 2,946,716</u>	<u>\$ 3,060,641</u>

The notes to consolidated financial statements are an integral part of this statement

GRAPTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ending September 30, 2019
(With Comparative Totals for the Year Ended September 30, 2018)
See Independent Auditor's Report

	PROGRAM SERVICES						SUPPORT		MEMORANDUM TOTALS		
	Senior Transportation	Nutrition	Social Services	Service Link	RSVP	Senior Activity	Total Program	Management and General	Fund Raising	2019	2018
Salaries and wages	\$ 297,422	\$ 785,027	\$ 80,511	\$ 267,525	\$ 75,107	\$ -	\$ 1,505,592	\$ 290,689	\$ 32,299	\$ 1,828,580	\$ 1,726,585
Payroll taxes	22,720	59,424	6,088	20,350	5,572	-	114,154	21,873	2,430	138,457	130,333
Fringe benefits	27,940	68,422	10,130	21,227	15,463	-	143,182	19,205	2,134	164,521	171,439
Travel	6,609	56,665	1,720	19,442	7,621	609	92,666	3,825	425	96,916	97,723
Supplies	4,913	108,498	131	6,912	2,145	1,321	123,920	12,822	1,425	138,167	155,014
Food and beverages	-	401,984	-	-	-	87	402,071	457	51	402,579	423,957
Donated food and beverages	-	310,064	-	-	-	3,444	313,508	1,771	197	315,476	287,562
Rent and utilities	24,426	116,714	1,201	17,721	-	-	160,062	4,006	445	164,513	152,327
Vehicle expense	86,025	81	-	-	-	-	86,106	-	-	86,106	94,754
Postage	424	1,612	55	836	1,014	458	4,399	3,560	396	8,355	10,574
Repairs and maintenance	22,098	122,730	1,131	5,035	38	16	151,048	18,299	2,033	171,380	161,077
Telephone and internet	3,379	16,111	268	5,698	761	-	26,217	2,260	251	28,728	25,297
Professional Fees	-	1,800	-	972	-	15,539	18,311	52,751	5,861	76,923	110,851
Bank and investment fees	-	700	-	-	-	268	968	748	83	1,799	2,421
Interest expense	-	-	-	-	-	-	-	4,035	448	4,483	1,282
Dues and subscriptions	784	144	29	30	125	460	1,572	2,329	259	4,160	4,236
Insurance	28,127	47,541	2,845	11,473	3,470	-	93,456	15,529	1,725	110,710	107,344
Marketing/public relations	63	158	31	638	75	561	1,526	8,632	959	11,117	13,229
Staff development	2,332	1,765	179	696	1,786	-	6,758	4,118	458	11,334	13,259
Printing and copying	219	598	77	919	38	104	1,955	1,005	112	3,072	2,868
Volunteer recognition	140	161	5	33	8	2,533	2,880	648	72	3,600	1,912
Miscellaneous expenses	3	19	-	1,129	43	579	1,773	16,221	1,802	19,796	3,015
Depreciation	84,220	39,543	587	4,251	-	-	128,601	21,027	2,336	151,964	143,478
Fundraising	-	-	-	-	-	231	231	1,490	166	1,887	3,759
Website costs	-	-	-	-	640	-	640	7,898	878	9,416	10,306
Other program expenses	-	781	-	10,659	2,774	536	14,750	-	-	14,750	5,331
Senior activity expense	-	-	-	-	-	44,273	44,273	305	34	44,812	35,301
Total Expenses	\$ 611,844	\$ 2,140,542	\$ 104,985	\$ 395,546	\$ 116,680	\$ 71,019	\$ 3,440,618	\$ 515,503	\$ 57,279	\$ 4,013,400	\$ 3,895,234

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2019 and 2018
See Independent Auditor's Report

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ (113,925)	\$ 90,289
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	151,964	143,478
Contributions of fixed assets	(56,347)	-
Net (gain) on realized & unrealized investments & Endowment	(18,795)	(31,318)
(Increase) decrease in operating assets		
Accounts receivable	(3,503)	118
Grants receivable	(95,489)	61,623
Inventories	1,223	(499)
Prepaid expenses	(2,979)	(6,563)
Increase (decrease) in operating liabilities		
Accounts payable	9,097	14,030
Accrued expenses	(1,776)	10,031
Net cash provided (used) by operating activities	<u>(130,530)</u>	<u>281,189</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	373,802	38,001
Purchases of investments and Endowment	(80,149)	(170,356)
Cash paid for purchases of fixed assets	(100,957)	(99,228)
Net cash provided (used) by investing activities	<u>192,696</u>	<u>(231,583)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net (proceeds) payments on line of credit	<u>157,000</u>	<u>(45,000)</u>
Net increase in cash and cash equivalents	219,166	4,606
Cash and cash equivalents, beginning of year	<u>40,073</u>	<u>35,467</u>
Cash and cash equivalents, end of year	<u>\$ 259,239</u>	<u>\$ 40,073</u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 4,483</u>	<u>\$ 1,282</u>
Non cash contributions	<u>\$ 371,822</u>	<u>\$ 304,133</u>
Cost of fixed assets acquired	157,304	99,228
Donation of fixed assets	(56,347)	-
Net cash paid for fixed assets	<u>\$ 100,957</u>	<u>\$ 99,228</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2019 and 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

D. USE OF ESTIMATES

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

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2019 and 2018.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2019 and 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE TO GIVE

The Organization has adopted FASB ASC 958-605-20, "Accounting for Contributions Received and Contributions Made." In accordance with FASB ASC 958-605-20, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Time-restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of time restriction. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2019 and 2018, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2019 and 2018 amounted to 54,219 and 76,264 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$393,088 and \$552,914, respectively.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2019 contributed food, supplies, and fixed assets were \$310,064, \$5,411 and \$56,347, respectively. For the year ended September 30, 2018 contributed food, supplies, and fixed assets were \$287,563, \$16,570 and \$0, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Council are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2019 and 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increase in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of \$1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

	<u>Years</u>
Buildings and improvements	7-50
Equipment	5-20
Vehicles	5-7

Depreciation expense recorded by the Council for the years ended September 30, 2019 and 2018 was \$151,963 and \$143,478, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2019 and 2018, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 30, 2019 and 2018, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. NEW ACCOUNTING PRONOUNCEMENT

During the year ended September 30, 2019, the Council adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016- 14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016- 14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

The accompanying information from the 2018 financial statements has been restated to conform to the 2019 presentation and disclosure requirements of ASU 2016-14.

Q. RECLASSIFICATION

Certain financial statement and note information from the prior year financial statements has been reclassified to conform with current year presentation format.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through February 21, 2020, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities, consistently applied. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2019 and 2018, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

- | | |
|------------|---|
| Category 1 | Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name. |
| Category 2 | Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name. |
| Category 3 | Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name. |

At September 30, 2019 and 2018, the Organization had no uninsured cash balances, respectively.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2019 and 2018

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT

The Council maintains individual and pooled investments containing both restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments are Board designated without donor-restriction. Investments were comprised of the following:

	<u>2019</u>	<u>2018</u>
Investments:		
Money Markets	\$ 8,246	\$ 14,822
Bond Mutual Funds	106,934	175,669
ETFs	<u>117,170</u>	<u>216,032</u>
	<u>\$232,350</u>	<u>\$406,525</u>

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.
- Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following:

	<u>2019</u>	<u>2018</u>
Investment, Endowment		
Money Markets	\$ 3,915	\$ 22,462
Bond Mutual Funds	145,505	180,572
ETFs	<u>164,644</u>	<u>211,702</u>
Total	<u>\$314,064</u>	<u>\$414,736</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2019 and 2018

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205 "*Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds*" (FASB ASC Topic 958-205).

Topic 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the various funds
- 2) The purposes of the donor-restricted endowment funds
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2019 and 2018

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2019 and 2018 are as follows:

	<u>Board Designated</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Endowment net assets, September 30, 2017	\$110,648	\$202,699	\$313,347
Net, contributions/withdrawals	85,322	-	85,322
Investment income	4,349	5,267	9,616
Net appreciation	7,433	7,718	15,151
Withdrawals in accordance with spending policy	<u>(4,747)</u>	<u>(3,953)</u>	<u>(8,700)</u>
Endowment net assets, September 30, 2018	<u>\$ 203,005</u>	<u>\$211,731</u>	<u>\$414,736</u>
Net, contributions/withdrawals	(90,307)	-	(90,307)
Investment income	5,405	6,546	11,951
Net appreciation	2,976	4,344	7,320
Withdrawals in accordance with spending policy	<u>(19,009)</u>	<u>(10,627)</u>	<u>(29,636)</u>
Endowment net assets, September 30, 2018	<u>\$ 102,070</u>	<u>\$211,994</u>	<u>\$314,064</u>

7. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2019 and 2018 in the amounts of \$81,797 and \$87,802, respectively.

8. LINE OF CREDIT

The Council has a \$200,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires March 15, 2020. The interest rate at September 30, 2019 and 2018 was 3.75% and 3.75%, respectively. Interest payments are required monthly. The outstanding balance as of September 30, 2019 and 2018 was \$157,000 and \$0, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2019 and 2018

10. LEASE OBLIGATION

In May 2011, the Council entered into an agreement to lease property in Littleton over twenty years in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$4,200 related to the lease.

In July 2014 the Council renewed its lease of property in Littleton for three years. In June 2017 the lease was extended two years and expires in June 2019. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$15,686 and \$15,529 related to the lease, respectively.

In November 2019 the Council entered a new lease agreement for additional space in Littleton. This is a three-year lease expiring in October 2022. There is no rent expense related to this lease.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2020. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$12,216 and \$12,035 related to this lease.

In October 2019 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expires in October 2020. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$10,800 related to this lease.

In January 2020 the Council renewed a one-year agreement to lease property in Orford, New Hampshire. The agreement expires in December 2020. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$4,980 related to the lease.

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. In lieu of rent the Council maintains the utility and custodial costs of operating the Grange Hall.

Future minimum lease payments on the above leases as of September 30 are:

2020	\$ 30,968
2021	12,938
2022	10,030
2023	4,200
2024	4,200
Thereafter	<u>49,000</u>
	<u>\$ 111,336</u>

The Council also leases office equipment under short-term operating lease agreements.

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities.

The following reflects activity for the year ended September 30, 2019:

Federal and State Funded Contracts, Grants and Programs	\$2,306,212
Percentage of Total Support and Revenues	59%

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2019 and 2018

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Investment reserve	\$ 60,362	\$ 194,404
Mascoma area reserve	22,588	21,424
Plymouth reserve	9,650	9,161
Littleton reserve	100,571	144,169
Horse Meadow reserve	39,179	37,367
GCSCC Endowment fund	<u>102,070</u>	<u>203,005</u>
Total board designated net assets	<u>\$ 334,420</u>	<u>\$ 609,530</u>

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

	<u>2019</u>	<u>2018</u>
Bus Fund	\$ -	\$ 500
Hypertherm HOPE Foundation	5,250	4,250
Basket Raffle	556	556
United Way receivable	5,263	4,406
Food Pantry	1,462	-
Plymouth Kitchen	255	-
UVLSRPC	-	<u>6,561</u>
Subtotal	<u>12,786</u>	<u>16,273</u>

Net assets subject to restriction in perpetuity:

Clapper Memorial Fund	34,005	34,180
Jean Clay fund	<u>177,989</u>	<u>177,551</u>
Subtotal	<u>211,994</u>	<u>211,731</u>

Total Net Assets With Donor Restriction \$224,780 \$228,004

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 259,239	\$ 40,073
Investments	232,350	406,525
Accounts receivable	4,752	1,249
Grants receivable	<u>273,393</u>	<u>177,904</u>
	769,734	625,751
Less amounts subject to:		
Maturity in less than one year	(157,000)	-
Donor imposed restriction	<u>(224,780)</u>	<u>(228,004)</u>
	<u>\$ 387,954</u>	<u>\$ 397,747</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2019 and 2018

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

	<u>Fair Value</u>	Quoted Prices in Active Markets For Identical <u>Assets (Level 1)</u>	Significant other Observable Inputs <u>(Level 2)</u>
<u>2019</u>			
Investments & Endowment	\$ 546,414	\$ 546,414	\$ -
Accounts receivable	4,752	-	4,752
Grants receivable	<u>268,130</u>	<u>-</u>	<u>268,130</u>
	<u>\$ 819,296</u>	<u>\$ 546,414</u>	<u>\$ 272,882</u>
<u>2018</u>			
Investments & Endowment	\$ 783,977	\$ 783,977	\$ -
Accounts receivable	1,249	-	1,249
Grants receivable	<u>177,904</u>	<u>-</u>	<u>177,904</u>
	<u>\$ 963,130</u>	<u>\$ 783,977</u>	<u>\$ 179,153</u>

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

NOTE 16. RENTAL INCOME

The Council allows the public to rent its senior center space for various small events. The Council charges rent per the hour and provides discounts to non-profit organizations. There were no rental agreements as of the date of this report. Rental income for the years ended September 30, 2019 and 2018 were \$19,601 and \$18,691, respectively. There is no required future minimum rental income.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements; and have issued our report thereon dated February 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control.

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

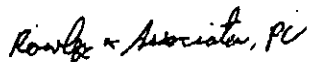
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



Rowley & Associates, P.C.
Concord, New Hampshire
February 21, 2020

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Grafton County Senior Citizens Council, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2019. Grafton County Senior Citizens Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grafton County Senior Citizens Council, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Grafton County Senior Citizens Council, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Grafton County Senior Citizens Council, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Grafton County Senior Citizens Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control over Compliance

Management of Grafton County Senior Citizens Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Grafton County Senior Citizens Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control over compliance.

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

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

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

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
February 21, 2020

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unqualified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor’s Report.
3. No instances of noncompliance material to the financial statements of Grafton County Senior Citizens Council, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.
5. The auditor’s report on compliance for the major federal award programs for Grafton County Senior Citizens Council, Inc. expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were:

Federal Program Cluster:

Title IIIB, Supportive Services and Senior Center	93.044
Title IIIC, Nutrition Services	93.045
Nutrition Services Incentive Program – Food Distribution	93.053

8. The threshold used for distinguishing between Type A and B programs was: \$750,000.
9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II – FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA #	Federal Expenditures
AGING-CLUSTER		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Passed through the NH Department of Health and Human Services</i>		
Title IIIB, Supportive Services and Senior Centers	93.044	\$ 198,266
Title IIIC, Nutrition Services Incentive Program	93.045	484,081
Nutrition Services Incentive Program - Food Distribution	93.053	<u>120,375</u>
TOTAL AGING-CLUSTER		<u>802,722</u>
OTHER PROGRAMS		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
<i>Direct Program</i>		
Title IIA, Retired and Senior Volunteer Program (RSVP)	94.002	92,381
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Passed through the NH Department of Health and Human Services</i>		
Title XX, Social Services Block Grant	93.667	<u>190,736</u>
TOTAL OTHER PROGRAMS		<u>283,117</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u><u>\$ 1,085,839</u></u>

The accompanying notes are an integral part of this schedule

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Grafton County Senior Citizens Council, Inc. under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Grafton County Senior Citizens Council, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Grafton County Senior Citizens Council, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Board Members

As of April 6, 2020

Bob Muh	President	Littleton, NH
Bill Geraghty	Vice President	Hanover, NH
Dean Cashman	Treasurer	Lebanon, NH
Martha Richards	Secretary	Holderness, NH
Ralph Akins		Lebanon, NH
Patricia Brady		Woodsville, NH
Neil Castaldo		Hanover, NH
Lori Fortini		Lebanon, NH
Carol Govoni		Lincoln, NH
Craig Labore		Grantham, NH
Larry Kelly		West Lebanon, NH
Steve Marion		Hanover, NH
Doug Menzies		Littleton, NH
Natalie Murphy		Bridgewater, NH
Frank Thibodeau		Canaan, NH

Betsey L. Cheney

OBJECTIVE

To work for a business that I can respect and where I am respected as a person; with leadership that expresses clear goals and rules; where I may use my abilities and experience to become an essential member of a smooth running team.

EXPERIENCE

Senior

Accountant

2017 – Current

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Associate Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

Finance

Director

2009 – 2017

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Executive Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

1992-2009

Finance

Manager

2005 – 2009

Vermont Public Transportation Association, White River Jct., VT

Responsibilities: Oversee a modular fund accounting system covering a budget in excess of \$10 million subject to governmental audit standards. Perform all duties necessary from daily entries into subsidiary ledgers to analyze and provide monthly financial statements to the Board. Modules included Accounts Payable, Accounts Receivable, Payroll and General Ledger. Financial Software used: Microsoft Great Plains Dynamics. Coordinate and execute the closing of the current office with the current ongoing demands of business.

Medicaid Program

Coordinator

1997 – 2005

Responsibilities: Oversee the Medicaid Program. Research and compile data as requested by Executive Director, Board of Directors, and State Officials. Develop new software with computer consultant for reconciling and reporting statistical data in a progressive manner. Answer Medicaid/Reach Up questions from Brokers, drivers and clients. Seek approval from Medicaid for Client's out-of-state trips, and mediate conflicts between the aforementioned parties. Bill Ladies First Program for trips provided by Brokers, update statistical data and provide data needed for contract renegotiation. Reconcile month's end financial accounts in Accounts Receivable, Accounts Payable, and analyze financial data for Finance Manager as requested. Back up to Finance Manager. Financial Software used: Real World and Microsoft Great Plains Dynamics.

Medicaid

Assistant

1992 – 1997

Responsibilities: Reconcile Medicaid Remittance Advice from Electronic Data Systems (EDS) to each Broker's Program Reports and prepare documentation for payment. Bill Reach Up trips and assist in the payment process of bills. Enter and compile monthly statistical reports for billed Medicaid and Reach Up trips for Brokers. Maintain backup files for Medicaid/Reach Up Program.

Accounts

Payable

1988 – 1989

The Hitchcock Clinic, Hanover, NH

Responsibilities: Match incoming invoices and purchase orders. Code and data entry of invoices for payment and general ledger distribution. Proof voucher printouts, issuance of checks, disbursement registers, and resolution of problems with patients and vendors.

EDUCATION

Plymouth State College, Plymouth, N.H., B.S. Business Administration, Accounting, 1978

Lebanon College, Lebanon, N.H., Computer Certificate Program, 1992

Carole Zángla

DEGREES AND CERTIFICATES

- B.A. Professional Studies/Psychology – Summa Cum Laude
- A.S. Human Services
- A.S. Criminal Justice
- Certified Health Information Specialist inclusive of HIPAA and confidentiality regulation
- Current CPR certification

TRAININGS/ SEMINARS ATTENDED

- Springfield College –Leadership Seminars
- Springfield College – Seminars Dealing with Difficult People
- NH Adult Protective Services – Reporting
- NH Bureau of Elderly and Adult Service – Elder Abuse
- NH Division of Community Based Care – Indications of Abuse
- Implementing Evidence-Based Policies and Practices in Community
- Evidence-Based Policies and Practices
- Trained in Word, Excel, PowerPoint, and Access
- Communication
- Ongoing Nutrition Classes

PROFESSIONAL AFFILIATIONS

- Reporative board member for the Community Justice Center
- COSA volunteer for the Community Justice Center
- Community council member for the Offender Reentry Program
- Certified volunteer for the Vermont Department of Corrections, including onsite facilities' access
- Advocate for the Equal Exchange TimeBank
- Member of the Benevolent Protective Order of the Elks
- Member of the Women's Aux of the American Legion

WORK HISTORY

- 2013-Present – Director, Littleton Area Senior Center, Grafton County Senior Citizens Council, Inc. (GCSCC)
- 2011- 2013 – Home Delivered Meals Program Coordinator –Littleton Area Senior Center of GCSCC

- 2010-2012- Volunteer coordinator for the Equal Exchange TimeBank
 - * Responsible for volunteer coordination, marketing, recruiting, outreach, and training
- 2009-2011 - Caledonian-Record
 - *Position ended due to restructuring
- 2010 - Internship with Area Agency On Aging
 - *Worked with the elderly, completed intake, and conducted outreach
- 2008-2012- full-time student–Johnson State College
- 2006-2008 ADA (assistant district administrator) of Challenger Sports Program (A city-wide recreational program for handicapped youth) – FL
 - * Implemented and organized recreational programs for mentally and physically disabled children. Facilitated placements and referrals regarding handicapped youth within the community. Responsible for intake, scheduling, and volunteers.
- 2004-2006 President Cape Coral Softball and ADA of Challenger Sports Program– FL
 - *Responsible for upper level management of a citywide recreational program as well as the Challenger Program, which served physically and mentally handicapped youth. Authored unique waivers for established organizations gaining programs for the handicapped. Facilitated board meetings subject to Robert's Rules of Order and public disclosure.
- 2000-2004 Vice-President of Cape Coral Softball – FL
 - *Responsible for various clerical duties, public relations, program development, community interaction, and employee relations.

Kathleen M. Vasconcelos

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- Hiring and training of new staff members.
- Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

WORK EXPERIENCE
Grafton County Senior Citizens Council, Inc.

10 Campbell Street, Lebanon, NH 03766

Executive Director

Aug. 2018 – Present

Aircraft Owners and Pilots Association (AOPA) Foundation

421 Aviation Way, Frederick, MD 21701

Senior Director, Foundation Communications

2017 – 2018

Vice President, Education and Operations

2011 – 2017

Director, Safety Education

2010 – 2011

Manager, Safety Education

2008 – 2010

Senior Research Analyst

1999 – 2003

Aircraft Owners and Pilots Association (AOPA)

421 Aviation Way, Frederick, MD 21701

Media and Public Relations Specialist

2005 – 2008

Research Assistant

1998 – 1999

WOOD Consulting Services, Inc.

7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770

Technical Editor (Federal Aviation Administration contract)

2003 – 2005

EDUCATION

Master of Science, Nonprofit and Association Management
University of Maryland University College, Adelphi, Maryland

2017

Bachelor of Arts, Communication Studies
University of Maryland University College, Adelphi, Maryland

2004

Bachelor of Science, Aeronautical Science
Embry-Riddle Aeronautical University, Daytona Beach, Florida

1997

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software, Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer

2016-2018

MICHAEL J. KING

Resume

OBJECTIVE: To find a position matching my qualifications that can supplement my retirement income.

QUALIFICATIONS: A senior retired executive with extensive national and global experience including financial management, manufacturing management, economic development management, government relations, economic development project funding, fund accounting, grants management, and administration. Including:

- 40 years senior management experience
- Extensive Financial management experience
- Extensive nonprofit management experience
- Extensive corporate/government relation experience
- Full responsibility for organizational profit and

EXPERIENCE:

November 2015 to Present – Grafton County Senior Citizens Council – Lebanon NH
Associate Director of Operations

Associate Director responsible for assisting the Executive Director in various aspects of operations including facilities management, financial management and other responsibilities as assigned.

2013 – 2015 Municipal Resources Inc., Meredith, NH

Municipal Resources Inc. Provides specifically tailored services to New England communities in the areas of Public Administration, Finance, Human Resources, Public Safety, Planning and Community Development, Schools, Assessing and other services that may be needed by communities.

Affiliated Consultant

Responsible for delivering project management and consultant services in the areas of Finance, Economic Development, Community Planning, and other community services as contracted and assigned.

1993 – 2013 North Country Council, Bethlehem, NH

North Country Council is a private non-profit regional planning agency working with over 51 towns in the North Country of New Hampshire in the fields of community and land use planning, economic development, environmental planning, transportation planning and municipal services. This is a non-profit organization funded by local, state and federal funds.

1999 – 2013 Executive Director

Total responsibility for the operations of North Country Council, managing a staff of 12, a budget of \$1,300,000 and the facility in Bethlehem, New Hampshire. Full P/L responsibility for the organization including project development, fund raising and public relations. Reports to the Board of directors and is responsible for board development.

Accomplishments:

- Dartmouth Regional Technology Center - This included the planning, funding, construction and operation management of 60,000 square foot technology incubator in partnership with Dartmouth College and the State of New Hampshire.
- Mountain View Grand Hotel – Funding and project support for the revitalization of this historic Grand Hotel.

Michael King..... (resume-continued)

1993 – 1999 Chief Financial Officer/Operations Manager
Directs all aspects of the administrative and financial management for the council managing the planning and engineering staff as well as overseeing all local and regional projects. Full budgetary and profit and loss responsibility.

Accomplishments:

- Created a financial and cash management system for the council that enabled the council to retire all of its operational debt.
- Successfully created a self-managed work team environment for the agency.

1976 - 1993 DIGITAL EQUIPMENT CORP., Maynard, MA
The leading worldwide supplier of networked computer systems, software and services with 1993 sales of \$14 billion, serving 200,000 customers in 95 countries and employing 110,000 staff.

Over the 16 years held numerous progressively responsible management positions with in the company at various sites throughout the world. Last position was the Group Manufacturing Manager with responsibility for seven manufacturing sites worldwide.

EDUCATION: **Boston College**
School of Management BSBA
Boston University
Management Development Program

AFFILIATIONS: **New Hampshire Business Finance Authority, New Market Tax Credit Board – 2010 - Present**

**New Hampshire Business Finance Authority
Board of Directors 2000 - 2013**
(Governor appointed position)

**New Hampshire Rail Transit Authority
Board of Directors 2010 – 2014**
(Governor appointed position)

**National Association of Development Organizations
Board of Directors 2004 – 2013**

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Kathleen Vasconcelos	Executive Director	\$88,005	84.37%	\$74,250
Carole Zangla	Associate Director, Programs	\$56,783	84.75%	\$48,124
Michael King	Associate Director, Business Operations	\$56,837	84.75%	\$48,169
Betsy Cheney	Senior Accountant	\$54,080	84.75%	\$45,833

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Greater Wakefield Resource Center, (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 254 Main Street, Union, NH, 03887.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$104,096.
3. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
4. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
7. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: ~~Deborah Streetz~~ Ann Landry
Title: ~~Director~~ Associate Commissioner

Greater Wakefield Resource Center

5/15/20
Date

[Signature]
Name: VICTORIA A. BECKER
Title: CHAIR OF BOARD

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (herein after referred to as NH Administrative Rule He-E 502).
 - 1.2.3. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Congregate Meals (funded through Title III, only): The Contractor shall:
 - 2.1.1.1. Provide meals in established community settings, where eligible individuals share a meal with other individuals.
 - 2.1.1.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as follows:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.2.1. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.2.2. Accepting referrals from Adult Protective Services (APS), and prioritize service to individual referred by APS.
- 2.1.1.2.3. Ensure that each meal meets a minimum of one-third (33 1/3) percent) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.2.4. Prepare meals, to the extent possible, to incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.3. Maintain a service provision log of all meals served that shall include:
 - 2.1.1.3.1. Service date(s) of meals;
 - 2.1.1.3.2. Names of individuals who received the meals.
- 2.1.1.4. Provide grab and go meals during the declaration of disaster or emergency in accordance with the Older Americans Act and guidance provided by the Department.
 - 2.1.1.4.1. The Contractor shall bill the Department for grab and go meals under home delivered meals Title IIIC-1.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. The Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
- 2.4. Individual Eligibility Requirements for Services

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 502.
- 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 502.
- 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with NH Administrative Rule He-E 502.
- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.5. Individual Assessments and Service Plans
 - 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 502.
 - 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 502.
 - 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
 - 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 502.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.
- 2.7. Individual Donations and Fees
- 2.7.1. To comply with the requirements for Title III Services, the Contractor:
- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.
 - 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
 - 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
 - 2.7.1.4. Agrees not to bill or invoice individuals or their families.
 - 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
 - 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.
- 2.8. Adult Protection Services
- 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..
 - 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.

2.9. Referring Individuals to Other Services

2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.

2.10. Individual Wait Lists

2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.

2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.

2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks

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

2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

2.11.1.1.1. Child pornography.

2.11.1.1.2. Rape.

2.11.1.1.3. Sexual assault.

2.11.1.1.4. Homicide.

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

2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by the Department within thirty (30) days of the contract effective date.
- 2.13. The Contractor shall comply with staffing requirements that include:
 - 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
- 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
- 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
- 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.
 - 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 3.4. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.4.1. Data.
 - 3.4.2. Financial records.
 - 3.4.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.4.4. Scheduled phone access to Contractor staff.
 - 3.4.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
- 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Barrington
- Brookfield
- Barnstead
- Conway
- Dover
- East Wakefield
- Effingham
- Farmington
- Middleton
- Milton
- Milton Mills
- New Durham
- Ossipee
- Rochester
- Sanbornville
- Strafford
- Union
- Wakefield
- Wolfeboro



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.
5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation					
Title IIIC Cong Meals	Per Meal	1,600	\$5.50		\$ 8,800.00
			Subtotal		\$ 8,800.00

7/1/2017 through 06/30/2018 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation					
Title IIIC Cong Meals	Per Meal	3,200	\$5.78		\$ 18,496.00
			Subtotal		\$ 18,496.00

7/1/2018 through 06/30/2019 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Nutrition and Transportation					
Title IIIC Cong Meals	Per Meal	3,200	\$5.78	\$6.00	\$ 19,200.00
			Subtotal		\$ 19,200.00

7/1/2019 through 06/30/2020 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation					
Title IIIC Cong Meals	Per Meal	3,200	\$6.00		\$ 19,200.00
			Subtotal		\$ 19,200.00

7/1/2020 through 06/30/2021 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation					
Title IIIC Cong Meals	Per Meal	3,200	\$8.00		\$19,200.00
			Subtotal		\$ 19,200.00

7/1/2021 through 06/30/2022 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation					
Title IIIC Cong Meals	Per Meal	3,200	\$6.00		\$19,200.00
			Subtotal		\$ 19,200.00

Total					\$ 104,096.00
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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

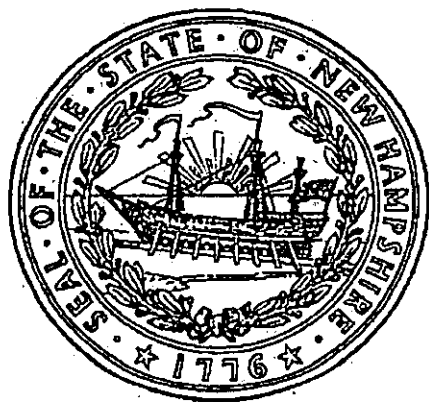
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GREATER WAKEFIELD RESOURCE CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 31, 1997. 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: 282026

Certificate Number: 0004913942



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of May A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, Annette Marshall, do hereby certify that:
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of The Greater Wakefield Resource Center
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of
the Agency duly held on May 8, 2020
(Date)

RESOLVED: That the Victor Becker Board of Directors of the Greater Wakefield Resource Center
(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to
execute any and all documents, agreements and other instruments, and any amendments, revisions,
or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of
the 15th day of May, 2020
(Date Amendment Signed)

4. Victor Becker is the duly elected Chairman
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

Annette F. Marshall
(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE

County of Carroll

The forgoing instrument was acknowledged before me this 15 day of May, 2020.

By Annette Marshall
(Name of Elected Officer of the Agency)

Angie Nichols
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: ANGIE M. NICHOLS, Notary Public
State of New Hampshire
My Commission Expires September 7, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/29/2020

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

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

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gifford NH 03247-7425	CONTACT NAME: Fairley Kenneally PHONE (A.C. No. Ext): (603) 293-2791 E-MAIL ADDRESS: fairley@esinsurance.net	FAX (A.C. No.): (603) 293-7188
	INSURER(S) AFFORDING COVERAGE	
INSURED Greater Wakefield Resource Center PO Box 96 254 Main Street Union NH 03887	INSURER A: Great American Insurance Group	NAIC # GAIG
	INSURER B: FirstComp	27626
	INSURER C:	
	INSURER D:	
	INSURER E:	
INSURER F:		


COVERAGES CERTIFICATE NUMBER: CL2052914133 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			MAC2246687-12	06/01/2020	06/01/2021	EACH OCCURRENCE \$ 1,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000	
	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE EACH OCCURRENCE \$ AGGREGATE \$	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	Y	N/A	WC0097474-11	10/18/2019	10/18/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER**CANCELLATION**

State of NH, Dept of Health & Human Serv. 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Our mission is to provide educational and social services to the communities of Wakefield, Farmington, Brookfield, Middleton and Milton, NH. Our goal is to improve the health, education and employment of the citizens of our communities.

11:14 AM

**Greater Wakefield Resource Center
Profit & Loss
January through December 2019**

04/17/20

Accrual Basis

	Jan - Dec 19	Jan - Dec 19
Ordinary Income/Expense		
Income		
INCOME		
BEAS	5,670.18	5,670.18
Beas Congregate	15,912.00	15,912.00
Beas NSIP	3,045.49	3,045.49
Donations & Grants		
Grants	1,000.00	1,000.00
Harvest Donations	225.00	225.00
Meals on Wheels Donations	200.00	200.00
Memorials	150.00	150.00
Town Donations	30,500.00	30,500.00
Donations & Grants - Other	1,000.00	1,000.00
Total Donations & Grants	33,075.00	33,075.00
Hall Rental		
AA Men's Meeting	500.00	500.00
Strings n Things	284.00	284.00
Hall Rental - Other	4,470.00	4,470.00
Total Hall Rental	5,254.00	5,254.00
Miscellaneous		
Refunds	399.03	399.03
Miscellaneous - Other	29.99	29.99
Total Miscellaneous	429.02	429.02
Office Rental		
Gafney Library	4,644.00	4,644.00
Moose Mt & WaterShed	7,920.00	7,920.00
Total Office Rental	12,564.00	12,564.00
Senior Meal Fund Raisers		
50/50 Raffle	1,154.00	1,154.00
Coffee donations	242.67	242.67
Lyman Raffle	1,763.00	1,763.00
Misc. Donations-Senior Meals	106.00	106.00
Muffins	1,441.67	1,441.67
Pastry/Soup Sales	1,349.75	1,349.75
Shot Gun	1,537.50	1,537.50
Senior Meal Fund Raisers - Other	45.00	45.00
Total Senior Meal Fund Raisers	7,639.59	7,639.59
Senior Meals	9,826.72	9,826.72
Total INCOME	93,416.00	93,416.00
Other Types of Income	342.41	342.41
Special Events Income	11,089.69	11,089.69
Total Income	104,848.10	104,848.10
Gross Profit	104,848.10	104,848.10
Expense		
EXPENSES		
Accountant Fees	2,325.00	2,325.00
Advertising	165.06	165.06
Bank Service Charge	1.25	1.25
Bingo Supplies	2,034.00	2,034.00
Contract Services	2,382.00	2,382.00
fees	5.00	5.00
Fund Raiser Expense		

11:14 AM

Greater Wakefield Resource Center

Profit & Loss

04/17/20

January through December 2019

Accrual Basis

	Jan - Dec 19	Jan - Dec 19
Lyman Raffle	650.00	650.00
Meat Raffle-Items Sold at Event	285.00	285.00
Fund Raiser Expense - Other	4,969.54	4,969.54
Total Fund Raiser Expense	5,904.54	5,904.54
Gift Expense	1,334.35	1,334.35
Insurance		
Insurance - Liability, D and O	678.00	678.00
Liability Insurance	2,136.25	2,136.25
Workmans comp	624.00	624.00
Total Insurance	3,438.25	3,438.25
Kitchen Supplies	261.47	261.47
License, Fee's & Subscriptions		
Elevator Inspection Fee	400.00	400.00
Go Daddy Web Site	40.34	40.34
State of N.H.	75.00	75.00
Water Testing Fee	101.20	101.20
License, Fee's & Subscriptions - Other	273.89	273.89
Total License, Fee's & Subscriptions	890.43	890.43
Maintenance		
Appliance	2,569.08	2,569.08
Cleaning	325.00	325.00
Electrical	1,212.00	1,212.00
Elevator	343.13	343.13
Fire Inspections & Maintenance	430.00	430.00
Maint. Expenses	3,097.50	3,097.50
Septic	385.00	385.00
Supplies	0.00	0.00
Maintenance - Other	88.62	88.62
Total Maintenance	8,450.33	8,450.33
Meal Program Groceries		
Food	7,303.97	7,303.97
Performance Food Group		
Non Food	610.25	610.25
Total Performance Food Group	610.25	610.25
US Foods-Food	8,169.42	8,169.42
Meal Program Groceries - Other	2,765.24	2,765.24
Total Meal Program Groceries	18,848.88	18,848.88
Office		
Computers		
Computer Supplies	622.81	622.81
Total Computers	622.81	622.81
Office supplies		
Postage, Mailing Service	96.40	96.40
Office supplies - Other	737.63	737.63
Total Office supplies	834.03	834.03
Postage	167.58	167.58
Office - Other	106.77	106.77
Total Office	1,731.19	1,731.19
Payroll		
941 Taxes	7,543.73	7,543.73
Office Staff Payroll	44.32	44.32

Greater Wakefield Resource Center
Profit & Loss
 January through December 2019

	Jan - Dec 19	Jan - Dec 19
Service Fee- Checkmate	1,524.18	1,524.18
Wages-Bruce, Colleen	5,119.88	5,119.88
Wages-Durrance, Iesha	171.78	171.78
Wages-Gambale, Philip	5,658.74	5,658.74
Wages-Hayward, Jen	8,969.12	8,969.12
Wages-Maxfield, Travis	1,131.29	1,131.29
Wages-Shaffer, John	1,315.99	1,315.99
Wages-Skelton-Borsh, Martha	13,330.48	13,330.48
Total Payroll	44,809.51	44,809.51
Refunds		
Deposit Returned	455.00	455.00
Total Refunds	455.00	455.00
Utilities		
Fairpoint	1,371.42	1,371.42
Irving Oil	8,871.52	8,871.52
PSNH	2,778.00	2,778.00
Total Utilities	13,020.94	13,020.94
Total EXPENSES	106,057.20	106,057.20
Other Types of Expenses		
Advortising Expenses	35.00	35.00
Memberships and Dues	303.00	303.00
Total Other Types of Expenses	338.00	338.00
Philip Gambale	1,094.35	1,094.35
Total Expense	107,489.55	107,489.55
Net Ordinary Income	-2,641.45	-2,641.45
Net Income	-2,641.45	-2,641.45



254 MAIN STREET, PO BOX 96 UNION, NH 03887 (603)473-8324 *Enrichment activities for a growing community.*

<http://www.greaterwakefieldresourcecenter.net/>

gwrc@roadrunner.com

List of board members 2020

Victor Becker, Chairman
Tom Dube, Vice Chairman
Fred Guldbrandsen
Robert Wyman
Robert Glidden
Annette Marshall

Nadine San Antonio

Executive Chef

Ossipee, NH 03864

nadinesanantonio7_25u@indeedemail.com

603-539-6767

Willing to relocate: Anywhere

Authorized to work in the US for any employer

Work Experience

Executive Chef

North Fork Club

Macks Inn, ID

June 2006 to Present

Inn, Idaho

- Planned menus and prepared meals
- Trained and supervised lodge staff/kitchen assistants
- Responsible for serviceability of kitchen, dining room, & overnight lodge
- Ordered and tracked all inventory
- Tracked meal & lodge reservations and prepared billing data
- Addressed staffing issues, ie. scheduling, harassment, substance abuse
- Created & implemented new hiring policy
- Formed alliances with farmers to support local agriculture

Winter Season Managing Head Chef Ruby Mt. Heli-Ski

First Cook

Huggins Hospital

Wolfeboro, NH

October 2017 to May 2018

My day consisted of preparing food for purchase and consumption in the cafe. I also worked in the back kitchen preparing food for patients, meals on wheels, and special dishes for the cafe. Attention was paid to portion control and dietary needs.

Executive Chef

Ruby Mt Heli-Ski

Lamoille, NY

2007 to 2010

Tracked inventory and managed purchases from local and institutional vendors

- Organized meal prep needs for kitchen assistant
- Supervised junior staff and addressed issues with employer

2.

Owner/Operator
Caffe & Catering

-
Wolfeboro, NH
1990 to 2005

Hired, trained, & supervised staff of 15 employees

- Managed purchase and sales accounts
- Established partnerships with local farmers
- Created menus for daily operation, catering, & special functions
- Accommodated events up to 250 guests
- Generated menus according to the desires of the client
- Developed strong alliances with local community through donations & volunteerism

Education

Bachelor's in Liberal Arts/Food Studies
Lesley University

-
Cambridge, MA
September 2014 to May 2017

Certifications and Licenses

ServSafe certified
2004 to 2019

current

Groups

Board Chair of local Slow Food group
2012 to Present

Additional Information

I have had a professional career as a chef in a variety of food service settings for close to 40 years.

For the past 30 years, the focus of my work has been in the area of alternative food supply systems. In other words, I have created alliances with local farmers with an emphasis on sustainable methods of food production. I have used my position as a platform to educate employees, and when possible the general public about issues of food and health and the wider problem of food insecurity.

I thrive in a setting that values collaboration and respect for the varied skills of my co-workers. I am very good at locating and matching resources with particular needs. I am interested in continuing to engage in work that would utilize these skills.

JENNIFER HAYWARD

Experience 2006-Present Greater Resource Center Union NH

Kitchen/Maintenance

- Assist the Food Director in food preparation and serving of the meals
- Assist, on a rotation basis, with the cleaning of the food preparation area
- Clean the Function Hall and Rest Rooms

2006-2006 Farmington Rec. Dept. Farmington NH

Counselor

- Assisted with summer camp children to keep them entertained
- Interacted with Children and performed daily activities
- Went on field trips with the children

Education Paul School Sanbornville NH

Spaulding High School Rochester NH

Martha L. Skelton-Borsh

SUMMARY I am a conscientious, hard worker who enjoys a fast paced and pleasant environment. I like to be busy and am not a procrastinator. I can multi-task and enjoy a variety of duties. I have a good sense of humor and get along very well with others. I believe that a workplace thrives when employees are flexible and respectful. I am very good with computers and can learn any program. I have been doing all aspects of financial duties, including receptionist responsibilities, for 25 years and work very well independently. I learn quickly and enjoy working with people. I am retired and would love to have a part time job where I can be with people and make a difference. I have experience with Microsoft office, quickbooks and outlook.

EDUCATION Completed courses in Microsoft Publisher and Excel.

Graduated from Spaulding High School in 1971.

Have three years of college taking office courses, majoring in Russian History, and travel agent courses.

Graduated with HONORS, High School
Was in the National Honor Society

EXPERIENCE

1975 to 1983 TAYLOR EGG PRODUCTS, INC., DOVER, NH
Responsible for bookkeeping and payroll.

1983 to 2000 DOVER VETERINARY HOSPITAL, DOVER, NH
Responsible for general bookkeeping, payroll, receptionist. Also assisted with animal handling, vaccinations and preparing prescriptions.

2000 to 2012 CORNELL COOPERATIVE EXTENSION COLUMBIA COUNTY, NY
Financial assistant, editor, publisher, receptionist. Created and printed many newsletters, flyers, brochures and programs along with being the assistant to the Financial Manager. Was responsible for entering data into the USDA website for Eat Smart New York until lack of funding ended the program in 2012. Answered the phones and assisted those who came into the office. Did receive two awards for newsletters from Family & Consumer Sciences in NYS. Chose to take an early retirement.

2012 to 2013 HEIM FUEL SERVICE VALATIE, NY

Responsible for all aspects of the office. Handled phones, data entry, delivery tickets, banking, etc.

2013 to 2016 HAWTHORNE VALLEY ASSOCIATION GHENT, NY

Financial assistant, worked with the green markets and assisted people as they came into the office. I was responsible for all accounts payables and the bank deposits twice weekly. Was responsible for entering data regarding the green markets. This was an amazing job on a 700 acre biodynamic farm, Waldorf School, etc. Lots of interaction with people.

2017 May to October CARROLL COUNTY ATTORNEY'S OFFICE, OSSIPPEE, NH

Administrative assistant, worked with their legal computer program and did all aspects of office work.

REFERENCES: Cliff Keyes
Irene Davis
Theresa Mayhew
Jess Reed

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Nadine San Antonio	Cook	15.00 per hr	66%	43,359
Jen Hayward	Asst cook	15.00 per hr	0	
Martha Skelton-Borsh	Office Administrator	15.50 per hr	0	

New Hampshire Department of Health and Human Services
Nutritional and Transportation



State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Lamprey Health Care, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 207 South Main Street, Newmarket, NH, 03857.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$389,538
3. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A, Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
4. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
7. Add, Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Nutritional and Transportation



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: ~~Deborah Schetz~~ Ann Landry
Title: ~~Director~~ Associate Commissioner

Lamprey Health Care, Inc.

5/19/2020
Date

[Signature]
Name: GEROBY WHITE
Title: CEO

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (herein after referred to as NH Administrative Rule He-E 502).
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB- Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Transportation, which is funded through Title III only, per individual per day. The Contractor shall:
 - 2.1.1.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.1.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
- 2.1.1.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.2. Title III B Supportive Services. The Contractor shall:
 - 2.1.2.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.2.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.2.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.2.1.2.1. Picking up medications at a pharmacy.
 - 2.1.2.1.2.2. Buying clothing for the client.
 - 2.1.2.1.2.3. Buying other items for the client.
 - 2.1.2.1.3. Provide receipts to the client after each shopping transaction.
 - 2.1.2.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
 - 2.1.2.1.5. Deliver the items in Section 2.1.4.2.1, above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
 - 2.1.2.2. Request approval from the Department before providing Title III B Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.2.2.1. Steps of the delivery process;
 - 2.1.2.2.2. Steps for accounting for and ensuring proper use of each client's money; and

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.2.2.3. Method of paying for the goods.
- 2.2. Access to Services:
- 2.2.1. The Contractor shall assist individuals in accessing transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
- 2.3.1. For Title III transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502.
- 2.4. Individual Eligibility Requirements for Services:
- 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 502.
- 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with and NH Administrative Rule He-E 502.
- 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with and NH Administrative Rule He-E 502.
- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.5. Individual Assessments and Service Plans:
- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

[Handwritten Signature]

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
 - 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 502.
 - 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.
- 2.7. Individual Donations and Fees
 - 2.7.1. To comply with the requirements for Title III Services, the Contractor:
 - 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4: Adult Protection Services.
 - 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
 - 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
 - 2.7.1.4. Agrees not to bill or invoice individuals or their families.
 - 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
 - 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.
- 2.8. Adult Protection Services
 - 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse Investigations.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
- 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
- 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
- 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
- 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E.502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
- 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:
- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.



Exhibit A Amendment #3

- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



2.13. The Contractor shall comply with staffing requirements that include:

- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
- 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
- 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
- 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.
 - 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3.6. Actual Units served, by program service provided, by funding source;
- 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
- 3.3.8. Number of Title III recipients served with funds not provided through this Contract.
- 3.3.9. Unmet need or waiting list.
- 3.3.10. Length of time individuals are on a waiting list.
- 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
- 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
- 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
 - 3.4.1. For transportation:
 - 3.4.1.1. The number of individuals served by town and in the aggregate;
 - 3.4.1.2. The number of miles in the aggregate;
 - 3.4.1.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
 - 3.5.1. Data.
 - 3.5.2. Financial records.
 - 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.5.4. Scheduled phone access to Contractor staff.
 - 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires:
- 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



5/19/2020



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Atkinson
- Auburn
- Barrington
- Brentwood
- Candia
- Danville
- Deerfield
- Durham
- East Kingston
- Epping
- Exeter
- Fremont
- Hampstead
- Hampton
- Kensington
- Kingston
- Lee
- Newfields
- Newmarket
- Newton
- North Hampton
- Northwood
- Nottingham
- Plaistow
- Raymond
- Sandown
- Seabrook
- South Hampton
- Stratham

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Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANH3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIB
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0, et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.
5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of

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Date 5/19/2020



Exhibit B Amendment #3

noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

Exhibit B-1 Rate Sheet
Amendment #3

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	3,257	\$10.40		\$ 33,872.80
Subtotal					\$ 33,872.80

7/1/2017 through 06/30/2018 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	6,514	\$10.92		\$ 71,132.88
Subtotal					\$ 71,132.88

7/1/2018 through 06/30/2019 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18-12/31/18	Rate per Service 1/1/19-6/30/19	Amount of Funding
Nutrition and Transportation	PerClient/PerDay	2,858	\$10.92	\$24.89	\$ 71,132.88
Subtotal					\$ 71,132.88

7/1/2019 through 06/30/2020 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title III B Transportation/ Title III B Supportive Services: Delivery Services	PerClient/PerDay	2,858	\$24.89		\$ 71,132.88
Subtotal					\$ 71,132.88

7/1/2020 through 06/30/2021 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title III B Transportation/ Title III B Supportive Services: Delivery Services	PerClient/PerDay	2,857	\$24.89		\$71,133.00
Subtotal					\$ 71,133.00

7/1/2021 through 06/30/2022 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title III B Transportation/ Title III B Supportive Services: Delivery Services	PerClient/PerDay	2,857	\$24.89		\$71,133.00
Subtotal					\$ 71,133.00

Total		\$ 389,537.84
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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

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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5/19/2020

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

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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5/19/2020

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

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5/19/2020

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.

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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5/19/2020

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

CD

5/19/2020

State of New Hampshire

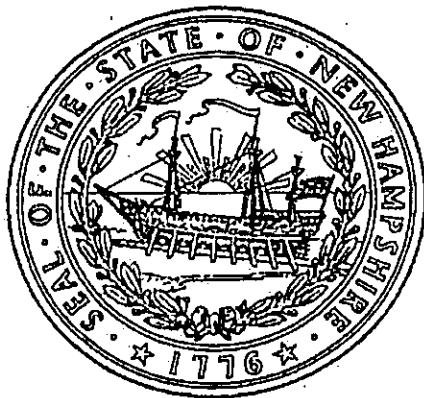
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that LAMPREY HEALTH CARE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 16, 1971. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66382

Certificate Number : 0004496055



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 11th day of April A.D. 2019.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Lamprey Health Care, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on March 25, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

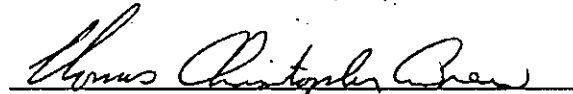
VOTED: That Gregory A. White, Chief Executive Officer (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Lamprey Health Care, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

May 19, 2020



Signature of Elected Officer
Name: Thomas Christopher Drew
Title: Secretary

STATE OF NEW HAMPSHIRE

County of _____

The foregoing instrument was acknowledged before me this _____ day of _____, 20____.

By _____
(Name of Elected Clerk/Secretary/Officer of the Agency)

(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: _____

LAMPREY HEALTH CARE

Where Excellence and Caring go Hand in Hand

Our Mission

The mission of Lamprey Health Care is to provide high quality primary medical care and health related services, with an emphasis on prevention and lifestyle management, to all individuals regardless of ability to pay.

- We seek to be a leader in providing access to medical and health services that improve the health status of the individuals and families in the communities we serve.
- Our mission is to remove barriers that prevent access to care; we strive to eliminate such barriers as language, cultural stereotyping, finances and/or lack of transportation.
- Lamprey Health Care's commitment to the community extends to providing and/or coordinating access to a full range of comprehensive services.
- Lamprey Health Care is committed to achieving the highest level of patient satisfaction through a personal and caring approach and exceeding standards of excellence in quality and service.

Our Vision

- We will be the outstanding primary care choice for our patients, our communities and our service area, and the standard by which others are judged.
- We will continue as pacesetter in the use of new knowledge for lifestyle improvement, quality of life.
- We will be a center of excellence in service, quality and teaching.
- We will be part of an integrated system of care to ensure access to medical care for all individuals and families in our communities.
- We will be an innovator to foster development of the best primary care practices, adoption of the tools of technology and teaching.
- We will establish partnerships, linkages, networks and referrals with other organizations to provide access to a full range of services to meet our communities' needs.

Our Values

- We exist to serve the needs of our patients.
- We value a positive caring approach in delivering patient services.
- We are committed to improving the health and total well-being of our communities.
- We are committed to being proactive in identifying and meeting our communities' health care needs.
- We provide a supportive environment for the professional and personal growth, and healthy lifestyles of our employees.
- We provide an atmosphere of learning and growth for both patients and employees as well as for those seeking training in primary care.
- We succeed by utilizing a team approach that values a positive, constructive commitment to Lamprey Health Care's mission.

Affirmed 12/18/2019



**LAMPREY
HEALTH CARE**
Where Excellence and Caring go Hand in Hand

CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

September 30, 2019 and 2018

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

We have audited the accompanying consolidated financial statements of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc., which comprise the consolidated balance sheets as of September 30, 2019 and 2018, and the related consolidated statements of operations, functional expenses, 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.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. as of September 30, 2019 and 2018, and the results of their operations, changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Change in Accounting Principles

As discussed in Note 1 to the financial statements, in 2019 Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. adopted new accounting guidance, Financial Accounting Standards Board Accounting Standards Updates No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958) and No. 2016-18, *Restricted Cash* (Topic 230). Our opinion is not modified with respect to these matters.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating balance sheets as of September 30, 2019 and 2018, and the related consolidating statements of operations and changes in net assets for the years then ended, are presented for purposes of additional analysis rather than to present the financial position and changes in net assets of the individual entities, and are not a required part of the consolidated financial statements. 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 U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
January 17, 2020

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Balance Sheets

September 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets		
Cash and cash equivalents	\$ 1,422,407	\$ 1,341,015
Patient accounts receivable, net	1,237,130	1,330,670
Grants receivable	452,711	228,972
Other receivables	236,798	172,839
Inventory	81,484	72,219
Other current assets	<u>78,405</u>	<u>139,568</u>
Total current assets	3,508,935	3,285,283
Investment in limited liability company	19,101	22,590
Assets limited as to use	2,943,714	3,205,350
Fair value of interest rate swap	13,512	-
Property and equipment, net	<u>7,608,578</u>	<u>7,584,923</u>
Total assets	<u>\$14,093,840</u>	<u>\$14,098,146</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 641,818	\$ 438,830
Accrued payroll and related expenses	961,024	919,690
Deferred revenue	85,418	117,696
Current maturities of long-term debt	<u>106,190</u>	<u>102,014</u>
Total current liabilities	1,794,450	1,578,230
Long-term debt, less current maturities	2,031,076	2,134,337
Fair value of interest rate swap	<u>-</u>	<u>13,404</u>
Total liabilities	<u>3,825,526</u>	<u>3,725,971</u>
Net assets		
Without donor restrictions	9,732,208	10,061,029
With donor restrictions	<u>536,106</u>	<u>311,146</u>
Total net assets	<u>10,268,314</u>	<u>10,372,175</u>
Total liabilities and net assets	<u>\$14,093,840</u>	<u>\$14,098,146</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statements of Operations

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating revenue		
Patient service revenue	\$ 9,143,768	\$ 9,426,185
Provision for bad debts	<u>(398,544)</u>	<u>(354,460)</u>
Net patient service revenue	8,745,224	9,071,725
Grants, contracts and contributions	6,104,270	5,538,925
Other operating revenue	1,637,578	769,240
Net assets released from restrictions for operations	<u>75,197</u>	<u>118,447</u>
Total operating revenue	<u>16,562,269</u>	<u>15,498,337</u>
Operating expenses		
Salaries and wages	10,584,157	9,941,188
Employee benefits	1,993,787	1,688,571
Supplies	646,774	715,862
Purchased services	1,731,988	1,569,327
Facilities	580,711	594,355
Other operating expenses	697,570	537,414
Insurance	145,114	143,338
Depreciation	461,062	459,716
Interest	<u>107,855</u>	<u>96,431</u>
Total operating expenses	<u>16,949,018</u>	<u>15,746,202</u>
Deficiency of revenue over expenses	(386,749)	(247,865)
Change in fair value of interest rate swap	26,916	365
Net assets released from restrictions for capital acquisition	<u>31,012</u>	<u>16,651</u>
Decrease in net assets without donor restrictions	<u>\$ (328,821)</u>	<u>\$ (230,849)</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statement of Functional Expenses

Year Ended September 30, 2019

	Healthcare Services	AHEC/PHN	Transportation	Total Healthcare Services	Administration and Support Services	Total
Salaries and wages	\$ 8,599,722	\$ 418,785	\$ 127,054	\$ 9,145,561	\$ 1,438,596	\$ 10,584,157
Employee benefits	1,531,182	76,015	23,346	1,630,543	363,244	1,993,787
Supplies	614,628	12,839	47	627,514	19,260	646,774
Purchased services	892,684	225,590	407	1,118,681	613,307	1,731,988
Facilities	4,020	477	23,155	27,652	553,059	580,711
Other	283,801	157,524	120	441,445	256,125	697,570
Insurance	-	-	8,922	8,922	136,192	145,114
Depreciation	-	-	27,509	27,509	433,553	461,062
Interest	-	-	-	-	107,855	107,855
Allocated program support	886,269	-	-	886,269	(886,269)	-
Allocated occupancy costs	714,331	34,319	4,531	753,181	(753,181)	-
Total	<u>\$ 13,526,637</u>	<u>\$ 925,549</u>	<u>\$ 215,091</u>	<u>\$ 14,667,277</u>	<u>\$ 2,281,741</u>	<u>\$ 16,949,018</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statement of Functional Expenses

Year Ended September 30, 2018

	Healthcare Services	AHEC/PHN	Transportation	Total Healthcare Services	Administration and Support Services	Total
Salaries and wages	\$ 8,000,572	\$ 411,320	\$ 120,008	\$ 8,531,900	\$ 1,409,288	\$ 9,941,188
Employee benefits	1,315,582	70,805	20,049	1,406,436	282,135	1,688,571
Supplies	684,828	7,051	40	691,919	23,943	715,862
Purchased services	815,843	139,400	-	955,243	614,084	1,569,327
Facilities	4,402	480	20,945	25,827	568,528	594,355
Other	253,564	87,005	39	340,608	196,806	537,414
Insurance	-	-	8,696	8,696	134,642	143,338
Depreciation	-	-	28,093	28,093	431,623	459,716
Interest	-	-	-	-	96,431	96,431
Allocated program support	825,266	-	-	825,266	(825,266)	-
Allocated occupancy costs	930,169	36,593	4,831	971,593	(971,593)	-
Total	<u>\$ 12,830,226</u>	<u>\$ 752,654</u>	<u>\$ 202,701</u>	<u>\$ 13,785,581</u>	<u>\$ 1,960,621</u>	<u>\$ 15,746,202</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statements of Changes in Net Assets

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Net assets without donor restrictions		
Deficiency of revenue over expenses	\$ (386,749)	\$ (247,865)
Change in fair value of interest rate swap	26,916	365
Net assets released from restrictions for capital acquisition	<u>31,012</u>	<u>16,651</u>
Decrease in net assets without donor restrictions	<u>(328,821)</u>	<u>(230,849)</u>
Net assets with donor restrictions		
Contributions	205,027	71,205
Grants for capital acquisition	126,142	16,651
Net assets released from restrictions for operations	(75,197)	(118,447)
Net assets released from restrictions for capital acquisition	<u>(31,012)</u>	<u>(16,651)</u>
Increase (decrease) in net assets with donor restrictions	<u>224,960</u>	<u>(47,242)</u>
Change in net assets	(103,861)	(278,091)
Net assets, beginning of year	<u>10,372,175</u>	<u>10,650,266</u>
Net assets, end of year	<u>\$10,268,314</u>	<u>\$10,372,175</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statements of Cash Flows

Years Ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ (103,861)	\$ (278,091)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Provision for bad debts	398,544	354,460
Depreciation	461,062	459,716
Equity in earnings of limited liability company	3,489	(2,292)
Change in fair value of interest rate swap	(26,916)	(365)
Grants for capital acquisition	(126,142)	(16,651)
(Increase) decrease in the following assets:		
Patient accounts receivable	(305,004)	(614,015)
Grants receivable	(223,739)	247,179
Other receivable	(63,959)	(87,482)
Inventory	(9,265)	(8,640)
Other current assets	61,163	21,378
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	25,215	42,545
Accrued payroll and related expenses	41,334	39,213
Deferred revenue	(32,278)	28,656
Net cash provided by operating activities	<u>99,643</u>	<u>185,611</u>
Cash flows from investing activities		
Capital acquisitions	<u>(306,944)</u>	<u>(173,745)</u>
Cash flows from financing activities		
Grants for capital acquisition	126,142	16,651
Principal payments on long-term debt	<u>(99,085)</u>	<u>(104,489)</u>
Net cash provided (used) by financing activities	<u>27,057</u>	<u>(87,838)</u>
Net decrease in cash and cash equivalents and restricted cash	(180,244)	(75,972)
Cash and cash equivalents and restricted cash, beginning of year	<u>4,546,365</u>	<u>4,622,337</u>
Cash and cash equivalents and restricted cash, end of year	<u>\$ 4,366,121</u>	<u>\$ 4,546,365</u>
Breakdown of cash and cash equivalents and restricted cash, end of year		
Cash and cash equivalents	\$ 1,422,407	\$ 1,341,015
Assets limited as to use	<u>2,943,714</u>	<u>3,205,350</u>
	<u>\$ 4,366,121</u>	<u>\$ 4,546,365</u>
Supplemental disclosure of cash flow information		
Cash paid for interest	<u>\$ 107,855</u>	<u>\$ 96,431</u>
Capital expenditures included in accounts payable	<u>\$ 177,773</u>	<u>\$ -</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

1. Summary of Significant Accounting Policies

Organization

Lamprey Health Care, Inc. (LHC) is a not-for-profit corporation organized in the State of New Hampshire. LHC is a Federally Qualified Health Center (FQHC) whose primary purpose is to provide high quality family health, medical and behavioral health services to residents of southern New Hampshire without regard to the patient's ability to pay for these services.

Subsidiary

Friends of Lamprey Health Care, Inc. (FLHC) is a not-for-profit corporation organized in the State of New Hampshire. FLHC's primary purpose is to support LHC. FLHC is also the owner of the property occupied by LHC's administrative and program offices in Newmarket, New Hampshire. LHC is the sole member of FLHC.

Principles of Consolidation

The consolidated financial statements include the accounts of LHC and its subsidiary, FLHC (collectively, the Organization). All significant intercompany balances and transactions have been eliminated in consolidation.

Recently Adopted Accounting Pronouncements

In August 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958), which makes targeted changes to the not-for-profit financial reporting model. The ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the ASU, net asset reporting is streamlined and clarified. The existing three category classification of net assets was replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance on accounting for the lapsing of restrictions on gifts to acquire property and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses which resulted in the expansion of the consolidated financial statements to include statements of functional expenses. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to 2018. The adoption had no effect on the Organization's total net assets, results of operations, changes in net assets or cash flows for the year ended September 30, 2019. The adoption did result in a reclassification of net assets previously reported as net assets with donor restrictions to net assets without donor restrictions. This related to gifts received and used to acquire property and equipment and the restrictions on these gifts were previously released over the useful life of the acquired assets. Previously reported net assets with donor restrictions of \$109,370 and \$115,620 at September 30, 2018 and 2017, respectively, have been reclassified as net assets without donor restrictions.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

In November 2016, FASB issued ASU No. 2016-18, *Restricted Cash* (Topic 230), which requires that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The ASU is effective for fiscal years beginning on or after December 15, 2018. The Organization adopted ASU No. 2016-18 in 2019, and restated its 2018 statement of cash flows to conform to the provisions thereof.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Organization to report information in the financial statements 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 Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

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

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 statements 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.

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

Use of Estimates

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

Income Taxes

Both LHC and FLHC are public charities under Section 501(c)(3) of the Internal Revenue Code. As public charities, the entities are exempt from state and federal income taxes on income earned in accordance with their tax-exempt purposes. Unrelated business income is subject to state and federal income tax. Management has evaluated the Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Cash and Cash Equivalents

Cash and cash equivalents consist of business checking and savings accounts as well as petty cash funds.

The Organization maintains cash balances at several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At various times throughout the year, the Organization's cash balances may exceed FDIC insurance. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk.

Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Patient accounts receivable are reduced by an allowance for uncollectible accounts. In evaluating the collectibility of patient accounts receivable, the Organization analyzes its past collection history and identifies trends for all funding sources in the aggregate. In addition, patient balances in excess of 120 days are 100% reserved. Management regularly reviews revenue and payer mix data in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

Grants and Other Receivables

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

The Organization receives a significant amount of grants from the U.S. Department of Health and Human Services (DHHS). As with all government funding, these grants are subject to reduction or termination in future years. For the years ended September 30, 2019 and September 30, 2018, grants from DHHS (including both direct awards and awards passed through other organizations) represented approximately 76% and 76%, respectively, of grants, contracts and contributions revenue.

Investment in Limited Liability Company

The Organization is one of eight partners who each made a capital contribution of \$500 to Primary Health Care Partners (PHCP). The purposes of PHCP are: (i) to engage and contract directly with the payers of health care to influence the design and testing of emerging payment methodologies; (ii) to achieve the three part aim of better care for individuals, better health for populations and lower growth in expenditures in connection with both governmental and non-governmental payment systems; (iii) to undertake joint activities to offer access to high quality, cost effective medical, mental health, oral health, home care and other community-based services, based upon the medical home model of primary care delivery, that promote health and well-being by developing and implementing effective clinical and administrative systems in a manner that is aligned with the FQHC model; and to lead collaborative efforts to manage costs and improve the quality of primary care services delivered by health centers operated throughout the state of New Hampshire; and (iv) to engage in any and all lawful activities, including without limitation the negotiation of contracts, agreements and/or arrangements (with payers and other parties). The Organization's investment in PHCP is reported using the equity method and the investment amounted to \$19,101 and \$22,590 at September 30, 2019 and 2018, respectively.

Assets Limited as To Use

Assets limited as to use include cash and cash equivalents set aside under loan agreements for repairs and maintenance on the real property collateralizing the loan, assets designated by the Board of Directors for specific projects or purposes and donor-restricted contributions as discussed further in Note 7.

Property and Equipment

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

Patient Service Revenue

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

340B Drug Pricing Program

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

Functional Expenses

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions of the Organization. Expenses which are allocated between program services and administrative support include employee benefits which are allocated based on direct wages, facilities and related costs which are allocated based upon square footage occupied by the program, and direct program support (billing and medical records) which is 100% attributable to healthcare services.

Deficiency of Revenue Over Expenses

The consolidated statements of operations reflect the deficiency of revenue over expenses. Changes in net assets without donor restriction which are excluded from this measure include contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets) and changes in fair value of an interest rate swap that qualifies for hedge accounting.

Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through January 17, 2020, the date that the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and a line of credit.

The Organization had working capital of \$1,714,485 and \$1,707,053 at September 30, 2019 and 2018, respectively. The Organization had average days cash and cash equivalents on hand (based on normal expenditures) of 31 and 32 at September 30, 2019 and 2018, respectively.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

Financial assets available for general expenditure within one year as of September 30 were as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,422,407	\$ 1,341,015
Patient accounts receivable, net	1,237,130	1,330,670
Grants receivable	452,711	228,972
Other receivables	<u>236,798</u>	<u>172,839</u>
Financial assets available	<u>\$ 3,349,046</u>	<u>\$ 3,073,496</u>

The Organization has certain board-designated assets limited to use which are available for general expenditure within one year in the normal course of operations upon obtaining approval from the Board of Directors. Accordingly, these assets have not been included in the qualitative information above. The Organization has other assets limited to use for donor-restricted purposes, which are more fully described in Note 7, are not available for general expenditure within the next year and are not reflected in the amounts above.

The Organization's goal is generally to have, at the minimum, the Health Resources and Services Administration recommended days cash and cash equivalents on hand for operations of 30 days.

The Organization has a \$1,000,000 line of credit, as discussed in more detail in Note 5.

3. Patient Accounts Receivable

Patient accounts receivable consisted of the following:

	<u>2019</u>	<u>2018</u>
Patient accounts receivable	\$ 1,397,194	\$ 1,386,791
Contract 340B pharmacy program receivables	<u>75,586</u>	<u>197,976</u>
Total patient accounts receivable	1,472,780	1,584,767
Allowance for doubtful accounts	<u>(235,650)</u>	<u>(254,097)</u>
Patient accounts receivable, net	<u>\$ 1,237,130</u>	<u>\$ 1,330,670</u>

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 254,097	\$ 233,455
Provision for bad debts	398,544	354,460
Write-offs	<u>(416,991)</u>	<u>(333,818)</u>
Balance, end of year	<u>\$ 235,650</u>	<u>\$ 254,097</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Primary payers representing 10% or more of the Organization's gross patient accounts receivable are as follows:

	<u>2019</u>	<u>2018</u>
Medicare	17 %	18 %
Medicaid	19 %	14 %
Anthem Blue Cross Blue Shield	*	13 %

* less than 10%

4. Property and Equipment

Property and equipment consists of the following:

	<u>2019</u>	<u>2018</u>
Land and improvements	\$ 1,154,753	\$ 1,154,753
Building and improvements	11,048,899	10,943,714
Furniture, fixtures and equipment	<u>1,799,636</u>	<u>1,723,627</u>
Total cost	14,003,288	13,822,094
Less accumulated depreciation	<u>6,667,847</u>	<u>6,237,171</u>
	7,335,441	7,584,923
Construction in progress	<u>273,137</u>	<u>-</u>
Property and equipment, net	<u>\$ 7,608,578</u>	<u>\$ 7,584,923</u>

During 2019, the Organization began to make renovations to the clinical building in Newmarket, New Hampshire. The project is estimated to cost approximately \$780,000 and is expected to be completed and placed in service in December 2019. The project has been funded primarily through donor restricted contributions and debt.

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

5. Line of Credit

The Organization has an available \$1,000,000 revolving line of credit from a local bank through May 31 2021, with an interest rate of 5.50%. The line of credit is collateralized by all business assets. There was no outstanding balance as of September 30, 2019 and 2018.

6. Long-Term Debt

Long-term debt consists of the following:

	<u>2019</u>	<u>2018</u>
Promissory note payable to local bank; see terms outlined below.	\$ 851,934	\$ 875,506
5.375% promissory note payable to United States Department of Agriculture, Rural Development (Rural Development), paid in monthly installments of \$4,949, which includes interest, through June 2026. The note is collateralized by all tangible property owned by the Organization. The note was paid off through refinancing that is effective in October 2019; see details below.	335,509	371,976
4.75% promissory note payable to Rural Development, paid in monthly installments of \$1,892, which includes interest, through November 2033. The note is collateralized by all tangible property owned by the Organization. The note was paid off through refinancing that is effective in October 2019; see details below.	231,091	242,438
4.375% promissory note payable to Rural Development, paid in monthly installments of \$5,000, which includes interest, through December 2036. The note is collateralized by all tangible property owned by the Organization. The note was paid off through refinancing that is effective in October 2019; see details below.	<u>718,732</u>	<u>746,431</u>
Total long-term debt	2,137,266	2,236,351
Less current maturities	<u>106,190</u>	<u>102,014</u>
Long-term debt, less current maturities	<u>\$ 2,031,076</u>	<u>\$ 2,134,337</u>

The Organization has a promissory note with a local bank which is a ten-year balloon note to be paid at the amortization rate of 30 years, with monthly principal payments of \$1,345 plus interest at 85% of the one-month LIBOR rate plus 2.125% through January 2022 when the balloon payment is due. The note is collateralized by the real estate. The Organization has an interest rate swap agreement for the ten-year period through 2022 that limits the potential interest rate fluctuation and essentially fixes the rate at 4.13%. The fair value of the interest rate swap agreement was an asset of \$13,512 and a liability of \$13,404 at September 30, 2019 and 2018, respectively.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

Effective October 2, 2019, the Organization obtained a \$2,100,000 note payable with a local bank, which repaid the notes payable due to Rural Development in the amount of \$1,285,332, and the additional financing was used to renovate the Organization's Newmarket clinical building as discussed in Note 4. The note has a ten-year balloon and is to be paid at the amortization rate of 30 years, with monthly principal payments plus interest at the greater of the Wall Street Journal Prime rate or the weighted average of the rate of overnight Federal funds with members of the Federal Reserve Bank of New York plus 0.5% through October 2029 when the balloon payment is due. The note is collateralized by the real estate. The Organization has an interest rate swap agreement for the ten-year period through 2029 that limits the potential interest rate fluctuation and essentially fixes the rate at 3.173%.

The Organization is required to meet certain administrative and financial covenants under various loan agreements included above. The Organization failed to meet one of those loan covenants at September 30, 2019 and has received a waiver of default from the bank.

Maturities of long-term debt for the next five years and thereafter (adjusted for the refinancing as discussed above) are as follows:

2020	\$ 106,190
2021	50,783
2022	832,321
2023	28,439
2024	29,264
Thereafter	<u>1,090,269</u>
Total	\$ <u>2,137,266</u>

7. Net Assets

Net assets without donor restrictions are designated for the following purposes:

	<u>2019</u>	<u>2018</u>
Undesignated	\$ 7,019,181	\$ 7,377,112
Repairs and maintenance on the real property collateralizing Rural Development loans	142,092	142,092
Board-designated for		
Transportation	16,982	16,982
Working capital	1,391,947	1,391,947
Building improvements	<u>1,162,006</u>	<u>1,132,896</u>
Total	<u>\$ 9,732,208</u>	<u>\$10,061,029</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

Net assets with donor restrictions were restricted for the following specific purposes:

	<u>2019</u>	<u>2018</u>
Temporary in nature:		
Capital improvements	\$ 326,567	\$ 231,436
Community programs	181,151	54,643
Substance abuse prevention	<u>28,388</u>	<u>25,067</u>
Total	<u>\$ 536,106</u>	<u>\$ 311,146</u>

8. Patient Service Revenue

Patient service revenue was as follows for the years ended September 30:

	<u>2019</u>	<u>2018</u>
Gross charges	\$13,786,408	\$13,683,357
340B contract pharmacy revenue	<u>1,139,085</u>	<u>1,327,156</u>
Total gross revenue	14,925,493	15,010,513
Contractual adjustments	(4,793,060)	(4,534,268)
Sliding fee discounts	(964,485)	(1,030,666)
Other discounts	<u>(24,180)</u>	<u>(19,394)</u>
Total patient service revenue	<u>\$ 9,143,768</u>	<u>\$ 9,426,185</u>

The mix of gross patient service revenue from patients and third-party payers was as follows for the years ended September 30:

	<u>2019</u>	<u>2018</u>
Medicare	17 %	17 %
Medicaid	31 %	27 %
Blue Cross Blue Shield	17 %	18 %
Other payers	21 %	24 %
Self pay and sliding fee scale patients	<u>14 %</u>	<u>14 %</u>
	<u>100 %</u>	<u>100 %</u>

Laws and regulations governing the Medicare, Medicaid and 340B programs are complex and subject to interpretation. The Organization believes that it is in compliance with all laws and regulations. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare, Medicaid and 340B programs. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

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

Medicare

The Organization is reimbursed for the care of qualified patients on a prospective basis, with retroactive settlements related to vaccine costs only. The prospective payment is based on a geographically-adjusted rate determined by federal guidelines. Overall, reimbursement was and continues to be subject to a maximum allowable rate per visit. The Organization's Medicare cost reports have been audited by the Medicare administrative contractor through September 30, 2018.

Medicaid and Other Payers

The Organization is reimbursed by Medicaid for the care of qualified patients on a prospective basis. Overall, reimbursement is subject to a maximum allowable rate per visit. The Organization also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. Under these arrangements, the Organization is reimbursed based on contractually obligated payment rates which may be less than the Organization's public fee schedule.

Charity Care

The Organization provides care to patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than its established rates. Because the Organization does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue. The Organization estimates the costs associated with providing charity care by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for free care. The estimated cost amounted to approximately \$1,053,562 and \$1,041,596 for the years ended September 30, 2019 and 2018, respectively.

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

9. Retirement Plan

The Organization has a defined contribution plan under Internal Revenue Code Section 403(b). The Organization contributed \$300,572 and \$157,605 for the years ended September 30, 2019 and 2018, respectively. The Organization's Board of Directors voted to suspend the employer contributions to the plan in April 2018 and resume contributions in January 2019 subsequent to the adoption of revisions to the employer contribution component of the plan documents.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

10. Medical Malpractice

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of September 30, 2019, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of both FTCA and medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

11. Litigation

From time-to-time certain complaints are filed against the Organization in the ordinary course of business. Management vigorously defends the Organization's actions in those cases and utilizes insurance to cover material losses. In the opinion of management, there are no matters that will materially affect the Organization's consolidated financial statements.

SUPPLEMENTARY INFORMATION

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Balance Sheet

September 30, 2019

ASSETS				
	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	Eliminations	2019 Consolidated
Current assets				
Cash and cash equivalents	\$ 453,924	\$ 968,483	\$ -	\$ 1,422,407
Patient accounts receivable, net	1,237,130	-	-	1,237,130
Grants receivable	452,711	-	-	452,711
Other receivables	236,798	59,797	(59,797)	236,798
Inventory	81,484	-	-	81,484
Other current assets	<u>78,405</u>	<u>-</u>	<u>-</u>	<u>78,405</u>
Total current assets	2,540,452	1,028,280	(59,797)	3,508,935
Investment in limited liability company	19,101	-	-	19,101
Assets limited as to use	2,861,010	82,704	-	2,943,714
Fair value of interest rate swap	13,512	-	-	13,512
Property and equipment, net	<u>5,718,217</u>	<u>1,890,361</u>	<u>-</u>	<u>7,608,578</u>
Total assets	<u>\$11,152,292</u>	<u>\$ 3,001,345</u>	<u>\$ (59,797)</u>	<u>\$14,093,840</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable and accrued expenses	\$ 701,615	\$ -	\$ (59,797)	\$ 641,818
Accrued payroll and related expenses	961,024	-	-	961,024
Deferred revenue	85,418	-	-	85,418
Current maturities of long-term debt	<u>65,417</u>	<u>40,773</u>	<u>-</u>	<u>106,190</u>
Total current liabilities	1,813,474	40,773	(59,797)	1,794,450
Long-term debt, less current maturities	<u>1,122,027</u>	<u>909,049</u>	<u>-</u>	<u>2,031,076</u>
Total liabilities	<u>2,935,501</u>	<u>949,822</u>	<u>(59,797)</u>	<u>3,825,526</u>
Net assets				
Without donor restrictions	7,680,685	2,051,523	-	9,732,208
With donor restrictions	<u>536,106</u>	<u>-</u>	<u>-</u>	<u>536,106</u>
Total net assets	<u>8,216,791</u>	<u>2,051,523</u>	<u>-</u>	<u>10,268,314</u>
Total liabilities and net assets	<u>\$11,152,292</u>	<u>\$ 3,001,345</u>	<u>\$ (59,797)</u>	<u>\$14,093,840</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Balance Sheet

September 30, 2018

ASSETS

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	2018 Consolidated
Current assets			
Cash and cash equivalents	\$ 656,379	\$ 684,636	\$ 1,341,015
Patient accounts receivable, net	1,330,670	-	1,330,670
Grants receivable	228,972	-	228,972
Other receivables	172,839	-	172,839
Inventory	72,219	-	72,219
Other current assets	<u>139,568</u>	<u>-</u>	<u>139,568</u>
Total current assets	2,600,647	684,636	3,285,283
Investment in limited liability company	22,590	-	22,590
Assets limited as to use	2,920,876	284,474	3,205,350
Property and equipment, net	<u>5,585,290</u>	<u>1,999,633</u>	<u>7,584,923</u>
Total assets	<u>\$11,129,403</u>	<u>\$ 2,968,743</u>	<u>\$14,098,146</u>

LIABILITIES AND NET ASSETS

Current liabilities			
Accounts payable and accrued expenses	\$ 438,830	\$ -	\$ 438,830
Accrued payroll and related expenses	919,690	-	919,690
Deferred revenue	117,696	-	117,696
Current maturities of long-term debt	<u>63,027</u>	<u>38,987</u>	<u>102,014</u>
Total current liabilities	1,539,243	38,987	1,578,230
Long-term debt, less current maturities fair value of interest rate swap	1,184,455	949,882	2,134,337
	<u>13,404</u>	<u>-</u>	<u>13,404</u>
Total liabilities	<u>2,737,102</u>	<u>988,869</u>	<u>3,725,971</u>
Net assets			
Without donor restrictions	8,081,155	1,979,874	10,061,029
With donor restrictions	<u>311,146</u>	<u>-</u>	<u>311,146</u>
Total net assets	<u>8,392,301</u>	<u>1,979,874</u>	<u>10,372,175</u>
Total liabilities and net assets	<u>\$11,129,403</u>	<u>\$ 2,968,743</u>	<u>\$14,098,146</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Operations

Year Ended September 30, 2019

	Lamprey Health Care Inc.	Friends of Lamprey Health Care, Inc.	Eliminations	2019 Consolidated
Operating revenue				
Patient service revenue	\$ 9,143,768	\$ -	\$ -	\$ 9,143,768
Provision for bad debts	<u>(398,544)</u>	<u>-</u>	<u>-</u>	<u>(398,544)</u>
Net patient service revenue	8,745,224	-	-	8,745,224
Rental income	-	227,916	(227,916)	-
Grants, contracts and contributions	6,104,270	-	-	6,104,270
Other operating revenue	1,637,475	103	-	1,637,578
Net assets released from restrictions for operations	<u>75,197</u>	<u>-</u>	<u>-</u>	<u>75,197</u>
Total operating revenue	<u>16,562,166</u>	<u>228,019</u>	<u>(227,916)</u>	<u>16,562,269</u>
Operating expenses				
Salaries and wages	10,584,157	-	-	10,584,157
Employee benefits	1,993,787	-	-	1,993,787
Supplies	646,774	-	-	646,774
Purchased services	1,731,860	128	-	1,731,988
Facilities	808,327	300	(227,916)	580,711
Other operating expenses	694,558	3,012	-	697,570
Insurance	145,114	-	-	145,114
Depreciation	351,790	109,272	-	461,062
Interest expense	<u>64,197</u>	<u>43,658</u>	<u>-</u>	<u>107,855</u>
Total operating expenses	<u>17,020,564</u>	<u>156,370</u>	<u>(227,916)</u>	<u>16,949,018</u>
(Deficiency) excess of revenue over expenses	(458,398)	71,649	-	(386,749)
Change in fair value of interest rate swap	26,916	-	-	26,916
Net assets released from restrictions for capital acquisition	<u>31,012</u>	<u>-</u>	<u>-</u>	<u>31,012</u>
(Decrease) increase in net assets without donor restrictions	<u>\$ (400,470)</u>	<u>\$ 71,649</u>	<u>\$ -</u>	<u>\$ (328,821)</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Operations

Year Ended September 30, 2018

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	Eliminations	2018 Consolidated
Operating revenue				
Patient service revenue	\$ 9,426,185	\$ -	\$ -	\$ 9,426,185
Provision for bad debts	<u>(354,460)</u>	<u>-</u>	<u>-</u>	<u>(354,460)</u>
Net patient service revenue	9,071,725	-	-	9,071,725
Rental income	-	227,916	(227,916)	-
Grants, contracts and contributions	5,538,925	-	-	5,538,925
Other operating revenue	769,148	92	-	769,240
Net assets released from restrictions for operations	<u>118,447</u>	<u>-</u>	<u>-</u>	<u>118,447</u>
Total operating revenue	<u>15,498,245</u>	<u>228,008</u>	<u>(227,916)</u>	<u>15,498,337</u>
Operating expenses				
Salaries and wages	9,941,188	-	-	9,941,188
Employee benefits	1,688,571	-	-	1,688,571
Supplies	715,784	78	-	715,862
Purchased services	1,569,171	156	-	1,569,327
Facilities	816,102	6,169	(227,916)	594,355
Other operating expenses	535,414	2,000	-	537,414
Insurance	143,338	-	-	143,338
Depreciation	353,293	106,423	-	459,716
Interest	<u>60,447</u>	<u>35,984</u>	<u>-</u>	<u>96,431</u>
Total operating expenses	<u>15,823,308</u>	<u>150,810</u>	<u>(227,916)</u>	<u>15,746,202</u>
(Deficiency) excess of revenue over expenses	(325,063)	77,198	-	(247,865)
Change in fair value of interest rate swap	365	-	-	365
Net assets released from restrictions for capital acquisition	<u>16,651</u>	<u>-</u>	<u>-</u>	<u>16,651</u>
(Decrease) increase in net assets without donor restrictions	<u>\$ (308,047)</u>	<u>\$ 77,198</u>	<u>\$ -</u>	<u>\$ (230,849)</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Changes in Net Assets

Year Ended September 30, 2019

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	2019 Consolidated
Net assets without donor restrictions			
(Deficiency) excess of revenue over expenses	\$ (458,398)	\$ 71,649	\$ (386,749)
Change in fair value of interest rate swap	26,916	-	26,916
Net assets released from restrictions for capital acquisition	<u>31,012</u>	<u>-</u>	<u>31,012</u>
(Decrease) increase in net assets without donor restrictions	<u>(400,470)</u>	<u>71,649</u>	<u>(328,821)</u>
Net assets with donor restrictions			
Contributions	205,027	-	205,027
Grants for capital acquisition	126,142	-	126,142
Net assets released from restrictions for operations	(75,197)	-	(75,197)
Net assets released from restrictions for capital acquisition	<u>(31,012)</u>	<u>-</u>	<u>(31,012)</u>
Increase in net assets with donor restrictions	<u>224,960</u>	<u>-</u>	<u>224,960</u>
Change in net assets	(175,510)	71,649	(103,861)
Net assets, beginning of year	<u>8,392,301</u>	<u>1,979,874</u>	<u>10,372,175</u>
Net assets, end of year	<u>\$ 8,216,791</u>	<u>\$ 2,051,523</u>	<u>\$10,268,314</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Changes in Net Assets

Year Ended September 30, 2018

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	2018 Consolidated
Net assets without donor restrictions:			
(Deficiency) excess of revenue over expenses	\$ (325,063)	\$ 77,198	\$ (247,865)
Change in fair value of interest rate swap	365	-	365
Net assets released from restrictions for capital acquisition	<u>16,651</u>	<u>-</u>	<u>16,651</u>
(Decrease) increase in net assets without donor restrictions	<u>(308,047)</u>	<u>77,198</u>	<u>(230,849)</u>
Net assets with donor restrictions:			
Contributions	71,205	-	71,205
Grants for capital acquisition	16,651	-	16,651
Net assets released from restrictions for operations	(118,447)	-	(118,447)
Net assets released from restrictions for capital acquisition	<u>(16,651)</u>	<u>-</u>	<u>(16,651)</u>
Decrease in net assets with donor restrictions	<u>(47,242)</u>	<u>-</u>	<u>(47,242)</u>
Change in net assets	(355,289)	77,198	(278,091)
Net assets, beginning of year	<u>8,747,590</u>	<u>1,902,676</u>	<u>10,650,266</u>
Net assets, end of year	<u>\$ 8,392,301</u>	<u>\$ 1,979,874</u>	<u>\$10,372,175</u>

LAMPREY HEALTH CARE

Where Excellence and Caring go Hand in Hand

2020 Board of Directors

Frank Goodspeed (President/Chair)

[REDACTED]
Nashua, NH 03060
[REDACTED]

Term Ends 2020

Affiliation: Tropic Star Development

Raymond Goodman, III (Vice President)

[REDACTED]
Newmarket, NH 03857
[REDACTED]

Term ends 2021

Affiliation: Governor's Academy

Arvind Ranade, (Treasurer)

[REDACTED]
Nashua, NH 03062
[REDACTED]

Term Ends 2021

Affiliation: SymbioSys.Solutions, Inc.

Thomas "Chris" Drew (Secretary)

[REDACTED]
Newmarket, NH 03857
[REDACTED]

Term Ends 2022

Affiliation: Seacoast Mental Health Center

Audrey Ashton-Savage (Immediate Past Chair/President)

[REDACTED]
Newmarket, NH 03857
[REDACTED]

Term Ends 2021

Affiliation: University of New Hampshire

Michelle Boom

[REDACTED]
Deerfield, NH 03037
[REDACTED]

Term Ends 2022

Affiliation: Homemaker

James Brewer

[REDACTED]
Dover NH 03820
[REDACTED]

Term Ends 2022

Affiliation: Kennebunk Savings Bank

Michael Chouinard

[REDACTED]
Candia, NH 03034
[REDACTED]

Term Ends 2022

Affiliation: Raymond School District

Elizabeth Crepeau

[REDACTED]
Exeter, NH 03833
[REDACTED]

Term ends 2021

Affiliation: Retired

Robert Gilbert

[REDACTED]
Term Ends 2020

Affiliation: Retired

LAMPREY HEALTH CARE

Where Excellence and Caring go Hand in Hand

2020 Board of Directors

Carol LaCross

[REDACTED]
Durham, NH 03824
[REDACTED]

Term Ends 2021
Affiliation: Retired

Andrea Laskey

[REDACTED]
Nashua, NH 03062-1382
[REDACTED]

Term Ends 2022
Affiliation: Retired

Michael Reinke

[REDACTED]
Nashua, NH 03064
[REDACTED]

Term Ends 2022
Affiliation: Nashua Soup Kitchen &
Shelter

Wilberto Torres

[REDACTED]
Nashua, NH 03063
[REDACTED]

Term Ends 2019
Affiliation: Torres Management and
Research Corporation

Laura Valencia

[REDACTED]
Nashua, NH 03062
[REDACTED]

Term Ends 2021
Affiliation: Student

Robert S. Woodward

[REDACTED]
Lee, NH 03861
[REDACTED]

Term Ends 2019
Affiliation: Retired

Non-Voting Board Member

Michael Merenda,
Board Member Emeritus

[REDACTED]
Durham, NH 03824-3404
[REDACTED]

Home:

Gregory A. White, CPA

Work:

Summary

Senior Level Executive with extensive hands-on experience in management, business leadership, and working with boards, banks and other external stake holders. A CPA with an established record of success in Community Health Center management. Strong in budgets, cash forecasts, grants, and team leadership.

Professional Experience

Lamprey Health Care – Newmarket, NH

2013 to present

Chief Executive Officer

- Responsible for the leadership, operation and overall strategic direction of New Hampshire's largest Federally Qualified Health Center.
- Ensuring continuity and high quality primary medical care in three sites, both urban rural, serving over 16,000 patients in 40 communities.
- Leading a high performing senior management team in the direction of over 150 staff and providers.
- Engaging with leaders and stakeholders at the local, state and national levels to ensure that Lamprey is at the forefront of innovative, high quality health care delivery.

Lowell Community Health Center – Lowell, MA

2009 to 2013

Chief Financial Officer

- Responsible for the integrity of financial information and systems for this Federally Qualified Health Center, employing 315 staff and providing over 120,000 visits annually. Upgraded financial and administrative infrastructure to meet requirements during a time of rapid expansion.
- Lead the financing and budget development for a \$42 million capital facility project to include: traditional debt, multiple tax credit sources, federal grants, loan guarantees, and private funds.
- Directed key projects for: 340(b) pharmacy implementation; 403(b) tax deferred savings plan; multiple federal stimulus grants; and revised operating budget development.
- Representative to the Lowell General PHO for managed care contract negotiation
- Recruited and managed a team of five directors to oversee and manage four support and one programmatic department

Manchester Community Health Center – Manchester, NH

1999 to 2009

Chief Financial Officer

- Recruited by the CEO to bring structure and process to the functional areas of the Center's financial operations. Provided direction and oversight to key business areas: General Administration, Patient Registration, Human Resources, FTCA/Legal and Medical Records.

Home:

Gregory A. White, CPA

Work:

-
- Responsible for the development of key programs, Corporate Compliance, HIPAA, selection of a new practice management system. Supported Joint Commission accreditation and the implementation of an electronic medical record system.
 - Led the development of financing for the Center's new facility.

Greater Lawrence Family Health Center – Lawrence, MA 1993 to 1998

Controller 1997 to 1998

Accounting Manager 1995 to 1997

Senior Accountant/Analyst 1993 to 1995

- Progressively responsible for all day to day financial operations of a Federally Qualified Health Center, including: Accounts Payable, Payroll, General Ledger, Cash Management, Cost Reporting, Patient Accounts, and Financial Reporting. Presented budgets, analysis, projections and periodic reporting to the Board of Directors.
- Key leader for projects involving: selection of new financial accounting software; selection of new practice management system; provider productivity measurement and analysis and group purchasing. Oversaw budget of \$5 million construction project.
- Developed reimbursement model for an innovative Family Practice Residency program.

Alexander, Aronson, Finning & Co., CPA's – Westborough, MA 1990 to 1993

Staff Accountant/Auditor

Education & Professional Affiliations

Babson College, Wellesley, MA

BS, Accounting - 1990

Commonwealth of Massachusetts

Certified Public Accountant - 1996

Healthcare Financial Management Association

Certified Healthcare Financial Professional - 2008

National Association of CHC's

Excel Leadership Program - 2003

National Registry of Emergency Medical Technicians

EMT - N.H. license number 18991-1

Boards, Advisory & Volunteer Experience

Massachusetts League of Community Health Centers – Special Finance Committee

NH Health Access Network – Administrative & Training Committee

Home:

Gregory A. White, CPA

Work:

Community Health Access Network – Board of Directors, Finance Committee

Bi-State Primary Care Association – Board of Directors, Capital Finance & Sustainability, Prospective Payment

Primary Care Partners, LLC – Board of Management

The Way Home – Manchester, NH – Board of Trustees – Treasurer

Manchester Sustainable Access Project – Data Sub-group

Milford Ambulance Service – Volunteer EMT, Staff Officer, Treasurer, Building Advisory Committee

Milford Educational Foundation – 1999 to 2010 - Treasurer

Heritage United Way – Manchester – Community Investment Committee

Milford Community Athletic Association - Coach

Lasell College – Co-Resident Director

Evalie M. Crosby, CPA, FHFMA

140

Summary of Qualifications

Thirty-three years professional accounting and healthcare finance experience including audit, residential mental health, and critical access hospital managerial experience. Responsibilities have included extensive involvement in third-party contract negotiations, budgeting, strategic planning, financial analysis of strategic initiatives, independent financial audit and IRS Form 990 coordination and full responsibility for preparation and filing of Medicare and Medicaid Cost Reports. Served in all executive positions in NHVT HFMA provided significant exposure to PPS hospital and NH and VT healthcare organization executive and managerial level leaders.

Experience

**Alice Peck Day Health System, Lebanon, NH
Vice President of Finance/Chief Financial Officer (2009-Present)**

Senior Executive of Finance for Health System comprised of Alice Peck Day Memorial Hospital made up of a 25 bed Critical Access Hospital and 11 wholly owned Physician Practices and Alice Peck Lifecare, a senior living facility with 66 independent living units, 66 assisted living units and 7 24/7 supervised nursing units. Responsible for 6 direct reports and 69 employees from Revenue Cycle, Patient Access, Patient Accounts, Coding, Health Information, Materials Management, Fiscal Services and Lifecare Business Services. Prior to Senior Level restructuring CFO was responsible for IT/IS and Risk/Compliance.

- Responsible for overall financial and fiscal management aspects of Health Systems, Hospital and Lifecare operations including accounting, budgetary, tax and other financial planning activities within the health system organizations;
- Create, coordinate, and evaluate the financial programs and supporting information systems to include budgeting, tax planning, real estate, and conservation of assets.
- Approve and coordinate changes and improvements in automated financial and management information systems for the organizations of the APD Health Systems.
- Ensure compliance with local, state, and federal financial reporting requirements.
- Coordinate the preparation of financial statements, financial reports, Medicare Cost Reports, 990 Tax Returns, special analyses, and information reports.
- Develop and implement finance, accounting, billing, and auditing procedures.
- Establish and maintain appropriate internal control safeguards.
- Contribute financial expertise in the planning of new services that generate additional sources of revenue.
- Manage costs by continually seeking data that will identify opportunities that eliminate non-value costs in conjunction with the Senior Leadership Teams of the Hospital and Lifecare.

- Analyzes areas in planning, promoting and conducting organization-wide performance improvement activities.
- Interact with other managers to provide consultative support to planning initiatives through financial and management information analyses, reports, and recommendations.
- Develop and direct the implementation of strategic business and/or operational plans, projects, programs, and systems, in conjunction with other members of the Senior Leadership Teams.
- Establish and implement short- and long-range departmental goals, objectives, policies, and operating procedures.
- Negotiate and execute third party payor contracts.
- Represent the health system at meetings including medical staff, board of trustee meetings, New Hampshire Hospital Association, New England Alliance for Health, and other relevant community meetings as needed.
- Represent the company externally to media, government agencies, funding agencies, and the general public.
- Recruit, train, supervise, and evaluate department staff.

Mt. Ascutney Hospital and Health Center, Windsor, VT

Budgeting and Reimbursement Manager and Controller (2001-2009)

Progressive managerial experience ranging from budget and reimbursement manager to Controller and succession plan that would transition to Chief Financial Officer. Directly supervise 4 employees in Finance and serve as backup supervisor for 30 employees in four departments reporting to the Chief Financial Officer including Materials Management, IT, Patient Access and Patient Accounts.

- Plan, organize and coordinate annual budget process for Critical Access Hospital. Process involves collection and distribution of departmental historical volume, revenue and expense data; supporting department heads in the development of their operating budgets; performing financial analysis on proposed changes in services; and presenting proposed budget for approval by the Board of Trustees Finance and Audit Committee. Prepared and coordinated the presentation of the Hospital's proposed budget before the State of Vermont Banking, Insurance, Securities and Healthcare Administration (BISHCA) and Public Oversight Commission (POC).
- Serve as Hospital's direct finance contact for BISHCA staff, Medicaid Personnel, CMS personnel, and other contract agencies and third party payors.
- Prepare annual Medicare and Medicaid Cost Report filings and all supporting documentation.
- Coordinate annual financial audit process and serve as hospital's primary contact for all external audit engagements including but not limited to Independent Financial Auditors, Medicaid Auditors and Medicare Auditors.
- Develop and present finance workshops for clinical department heads. Serve as primary contact in the finance area for clinical department heads. Participate in Senior Management Team meetings. Participate in monthly Board of Trustee Finance and Audit Committee meetings.
- Implemented decision support software system which has successfully led to automation of monthly departmental variance reporting as well as much of the annual budget process.

- Responsible for updating and maintenance of Revenue and Estimated Third Party Settlement Models which are integral to the budgeting and monthly reporting processes.

Namaqua Center, Loveland, CO.

Chief Financial Officer (1998-2001)

Responsible for the evaluation of automated accounting systems as well as the ultimate selection and implementation of the system. Directly supervised 3 employees and responsible for all aspects of the financial performance of the agency. Served as liaison with regulatory agencies, both for written reporting and on-site surveys.

- Developed full accounting policies and procedures manual for the agency.
- Direct contact for Independent Auditors and State Regulatory Agencies involved in financial oversight of the Agency's operations and effectiveness.
- Assured timely and complete Medicaid Cost Reports and School Department Reporting packages.
- Coordinated extensive Quality Improvement Project around third party reporting and billing.

Evalie M. Crosby, CPA

Principal (1985-1997)

Built a full public accounting practice servicing primarily small business, not for profit and individual clients. Successfully represented clients before the Internal Revenue Service, State Departments of Revenue, State Departments of Employment and Training, and Workers Compensation Insurers. Negotiated financing for clients with financial institutions and a variety of Federal and State Grant agencies.

- Provided monthly accounting and bookkeeping services.
- Provided quarterly and annual payroll and income tax filing assistance.
- Consulted with clients on the selection, installation and implementation of automated accounting systems.

Deloitte Haskins + Sells, Boston, MA

Healthcare Audit Team, (1982-1985)

- Served in a variety of capacities from audit staff to audit senior on the Healthcare Audit Team for a major public accounting firm in Boston, MA.
- Planned, organized and supervised audits on a variety of healthcare engagements.
- Served as a member of the initial DH+S team for Brigham and Women's Hospital and New England Deaconess Hospital engagements.

Education

Master of Science in Accounting 1982
Northeastern University Graduate School of Professional Accounting, Boston, MA

Bachelor of Arts - Economics 1980
Tufts University, Medford, MA

Debra A. Bartley

OBJECTIVE

To obtain an administrative position where I can utilize my technical skills, managerial experiences and multitasking abilities.

WORK EXPERIENCE

Director of Transportation

Lamprey Health Care-Newmarket, New Hampshire 1998-Present

- Responsible for the management and budget of the Senior Transportation Program, Portsmouth Area Medication Assistance Program and other community outreach programs that further the mission of Lamprey Health Care.
- Responsible for grant writing, fundraising, and reporting for town and municipal funding to support Community Services programs.
- Outreach to community by participation in information meetings and distribution of materials.
- Act as liaison to various groups and alliances, such as CRN, COAST, and United Way. Responsible for initiating and recognizing important community connections and resources.
- Responsible for leading transportation staff meetings with the Transportation Manager in order to share information from the outside world, set program goals, review policies and procedures, and deal with any staff concerns that may arise.
- Work with Human Resources staff to assure all appropriate training and compliance is met.

Transportation Health Worker

Lamprey Health Care-Newmarket, New Hampshire 1995-1998

- Responsible for organizing transportation appointments for clients
- Transport clients to various destinations including doctors appointments and shopping trips
- Assisted supervisor in office with scheduling transportation/personnel

Office Manager

Bartley's Dozing-Stratham, New Hampshire 1989-1997

- Use Access to create and maintain customer database
- Responsible for accounts payable and accounts receivable

EDUCATION

New Hampshire Community Technical College-Stratham, NH

Office Computer Technology Certificate, May 2001

Web Development Certificate, May 2001

Programming Certificate, May 2001

Cumulative Grade Point Average: 3.92/4.0 index

Related Courses

- Database Design and Management (Microsoft Access)
- Advanced MS Word 2000
- Advanced Worksheets (Microsoft Excel)
- Internet Technologies
- Computer Technologies
- College English
- Web Style and Design
- Web Programming I
- XML
- Web Programming II

COMPUTER SKILLS

Software

- Windows 2000, MS Office 2003, MS Word 2003, MS Access 2003, MS Excel 2003, MS Internet Explorer 5.5, Netscape Navigator 4.7, Adobe Photoshop 5.5, Adobe Photoshop 6.0 Adobe Image Ready, Adobe Acrobat, Fox Pro, MS Outlook Express, MS Outlook 2000, Visual Basic 6

Hardware

- Built a complete personal computer system with Pentium III 550 processor, 20-gigabyte Hard Drive, CD-R. Experience with Lexmark laser jet/inkjet printers.

References provided upon request

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Gregory White	Chief Executive Officer	206,410	0%	\$0
Evalie Crosby	Chief Financial Officer	156,041	0%	\$0
Deborah Bartley	Director of Community Services	57,100	0%	\$0

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Newport Senior Center, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 76 South Main Street, Newport, NH, 03773.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$4,417,158.77
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

LKE

New Hampshire Department of Health and Human Services
Nutritional and Transportation



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/24/2020
Date

[Signature]
Name: ~~Deborah Scheetz~~ Ann Landry
Title: Director Associate Commissioner

Newport Senior Center, Inc.

5-14-20
Date

[Signature]
Name: HARRY K EATON
Title: Pres.

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20

Date: _____

/s/Christen Lavers

Name: _____

Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day. The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

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



Exhibit A Amendment #3

- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502;
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.

2.5. Individual Assessments and Service Plans

- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4, Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.

2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.

2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.

2.7.2.4. Agrees that all fees support the program for which fees are collected.

2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations.

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency



Exhibit A Amendment #3

Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

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Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

Name of Service	County/Counties	Towns/Cities where Services will be offered
Home-Delivered Meals	Sullivan	Acworth
Home-Delivered Meals	Sullivan	Charlestown
Home-Delivered Meals	Sullivan	Claremont
Home-Delivered Meals	Sullivan	Cornish
Home-Delivered Meals	Sullivan	Croydon
Home-Delivered Meals	Sullivan	Goshen
Home-Delivered Meals	Sullivan	Grantham
Home-Delivered Meals	Sullivan	Langdon
Home-Delivered Meals	Sullivan	Lempster
Home-Delivered Meals	Sullivan	Newport
Home-Delivered Meals	Sullivan	Springfield
Home-Delivered Meals	Sullivan	Sunapee
Home-Delivered Meals	Sullivan	Unity
Home-Delivered Meals	Sullivan	Washington
Congregate Meals	Sullivan	Claremont
Congregate Meals	Sullivan	Newport
Transportation	Sullivan	Newport

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Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.

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Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

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**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	21,745	\$5.50		\$ 119,598.00
Title IIIC HD Meals	Per Meal	22,719	\$5.50		\$ 124,955.00
Title IIIC Cong Meals	Per Meal	14,812	\$5.50		\$ 80,366.00
Title IIIB Transportation	PerClient/PerDay	1,634	\$23.70		\$ 38,725.00
			Subtotal		\$ 363,644.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	43,490	\$5.78		\$ 251,372.00
Title IIIC HD Meals	Per Meal	45,438	\$5.78		\$ 262,631.64
Title IIIC Cong Meals	Per Meal	29,223	\$5.78		\$ 168,908.94
Title IIIB Transportation	PerClient/PerDay	3,268	\$24.89		\$ 81,340.52
			Subtotal		\$ 764,253.10

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	43,490	\$5.78	\$6.00	\$ 260,940.00
Title IIIC HD Meals	Per Meal	45,438	\$5.78	\$6.00	\$ 272,628.00
Title IIIC Cong Meals	Per Meal	29,223	\$5.78	\$6.00	\$ 175,338.00
Title IIIB Transportation	PerClient/PerDay	3,268	\$24.89	\$24.89	\$ 81,340.52
			Subtotal		\$ 790,246.52

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	43,490	\$6.00		\$ 260,940.00
Title IIIC HD Meals	Per Meal	52,438	\$6.00		\$ 314,628.00
Title IIIC HD SUPPLEMENT	Per Meal	3,056	\$6.00		\$ 18,334.59
Title IIIC Cong Meals	Per Meal	22,223	\$6.00		\$ 133,338.00
Title III Meals (COVID-19)	Per Meal	7,327	\$10.00		\$ 73,270.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	3,268	\$24.89		\$ 81,340.52
			Subtotal		\$ 881,851.11

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	43,490	\$6.00		\$260,940.00
Title IIIC HD Meals	Per Meal	48,493	\$6.00		\$290,962.59
Title IIIC Cong Meals	Per Meal	29,223	\$6.00		\$175,338.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	3,268	\$24.89		\$81,341.00
			Subtotal		\$ 808,581.59

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title XX HD Meals	Per Meal	43,490	\$6.00	\$260,940.00
Title IIIC HD Meals	Per Meal	48,493	\$6.00	\$290,962.59
Title IIIC Cong Meals	Per Meal	29,223	\$6.00	\$175,338.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	Per Client/Per Day	3,268	\$24.89	\$81,341.00
			Subtotal	\$ 808,581.59
			Total	\$ 4,417,157.91

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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5-14-20

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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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

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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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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

[Handwritten Signature]

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.

LKD

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

PKB

5-14-20



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

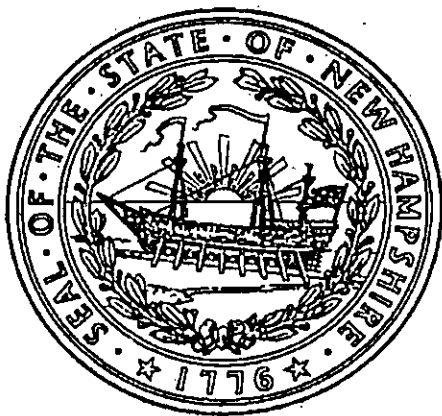
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NEWPORT SENIOR CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 11, 1979. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 60736

Certificate Number: 0004914420



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of May A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on March 1, 2005, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Larry K. Eaton (may list more than one person)
(Name and Title of Contract Signatory)

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

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

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

Dated: 5/14/2020

Judith Wilson
Signature of Elected Officer
Name: Judith Wilson
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
4/17/2020

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

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

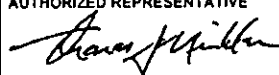
PRODUCER Clark - Mortenson Insurance P.O. Box 606 Keene NH 03431	CONTACT NAME: PHONE (A/C. No. Ex): 603-352-2121 E-MAIL ADDRESS: csr24admin@clark-mortenson.com	FAX (A/C. No): 603-357-8491
	INSURER(S) AFFORDING COVERAGE	
INSURED Newport Senior Center Inc DBA Sullivan County Nutrition Services PO Box 387 Newport NH 03773	INSURER A: Philadelphia Insurance Company	
	INSURER B: Star Insurance Company	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: 828384334 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2122357	4/18/2020	4/18/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			PHPK2122357	4/18/2020	4/18/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB718945	4/18/2020	4/18/2021	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	WC0842202	4/18/2020	4/18/2021	<input checked="" type="checkbox"/> PER. STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	PROFESSIONAL			PHPK2122357	4/18/2020	4/18/2021	EACH OCCURRENCE 1,000,000 AGGREGATE 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
3a state: NH
All officers included

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

SULLIVAN COUNTY NUTRITION SERVICES
NEWPORT SENIOR CENTER, INC.
P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773

BRENDA BURNS, Executive Director- (603) 863-5139

MISSION STATEMENT

It is the mission of the Newport Senior Center, Inc. and Sullivan County Nutrition Services...

1. To provide services to the elderly of Sullivan County (N.H.) and to assist them in achieving self-sufficiency, especially for those that are incapacitated.
2. To help older citizens secure maximum independence and dignity in a home environment with the assistance of support services.
3. To locate and identify hard to reach and isolated elderly, on a face-to-face basis, and disseminate information about services that are available.
4. To provide older Americans, particularly those in the greatest social and economic need, with sound nutritional meals and nutrition services, including nutrition education and outreach, in a group setting. To help reduce the isolation of old age.

This mission is carried out through meal, elder support and transportation services as funded by the federal government, state, local communities and the generous support of individual citizens.

Larry K. Eaton, President
Newport Senior Center, Inc.

Brenda L. Burns, Executive Director
Sullivan County Nutrition Services

Dated:

Contained in Employee Handbook, Page 3 – Goals & Objectives Section and Revisited Annually

Newport Senior Center, Inc.

Financial Statements
June 30, 2019 and 2018

McLARNNEY & COMPANY, LLC

Certified Public Accountants
www.mclarneyco.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Newport Senior Center, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Newport Senior Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Newport Senior Center, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2019, on our consideration of Newport Senior Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Newport Senior Center, Inc.'s internal control over financial reporting and compliance.

McLarney & Company, LLC

Concord, NH
November 1, 2019

Newport Senior Center, Inc.
Statements of Financial Position
As of June 30, 2019 and 2018

ASSETS

Current Assets	Without Donor Restrictions	With Donor Restrictions	6/30/2019 Total	6/30/2018 Total
Cash (Note 1)	\$ 1,104,056	\$ -	\$ 1,104,056	\$ 1,112,607
Certificates of Deposit	23	-	23	51,520
Inventory	14,806	-	14,806	8,846
Grants receivables (Note 2)	87,036	-	87,036	81,438
Interfund receivables	926	-	926	798
Prepaid Expenses	5,473	-	5,473	5,041
Total Current Assets	1,212,320	-	1,212,320	1,260,250
Fixed Assets (Note 1)				
Land	84,632	-	84,632	84,632
Buildings and improvements	850,033	-	850,033	126,830
Construction in Progress	-	-	-	368,806
Furniture, fixtures, vehicles and equipment	729,199	-	729,199	685,508
	1,663,865	-	1,663,865	1,265,776
Accumulated Depreciation	(685,915)	-	(685,915)	(649,738)
Total Fixed Assets, Net	977,950	-	977,950	616,038
TOTAL ASSETS	\$ 2,190,271	\$ -	\$ 2,190,271	\$ 1,876,288

LIABILITIES AND NET ASSETS

Current Liabilities				
Accounts Payable	\$ 27,491	\$ -	\$ 27,491	\$ 27,856
Accrued Payroll & Payroll Tax Payable	13,631	-	13,631	14,128
Interfund payable	\$ 926	-	926	798
Total Current Liabilities	40,196	-	40,196	41,186
Net Assets (Note 3)				
Board restricted: Title IIIB and Title IIIC	1,338,836	-	1,338,836	1,309,079
Operating fund	812,986	-	812,986	524,429
Total Net Assets	2,151,822	-	2,151,822	1,833,508
TOTAL LIABILITIES AND NET ASSETS	\$ 2,192,019	\$ -	\$ 2,192,019	\$ 1,874,693

Newport Senior Center, Inc.
 Statements of Activities
 For the Years Ended June 30, 2019 and 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>6/30/2019 Total</u>	<u>6/30/2018 Total</u>
PUBLIC SUPPORT:				
Grants:				
Title IIC, Nutrition Services	\$ 409,922	\$ -	\$ 409,922	\$ 399,751
Title IIIB, Transportation and Elder Support	56,276	-	56,276	56,251
Title XX, Social Services Block Grant	261,622	-	261,622	251,390
Nutritional Services Incentive Program (NSIP)	67,882	-	67,882	98,448
Title XIX, Home and Community Based Care (HCBC)	36,627	-	36,627	37,730
Cash Matching:				
Non-Federal Share	48,192	-	48,192	49,527
In-Kind Matching	-	-	-	-
Town Subsidies	177,451	-	177,451	312,129
Donations and Gifts	163,211	-	163,211	109,953
Gain (Loss) on Disposition of Assets	-	-	-	-
Total Public Support	<u>1,221,183</u>	<u>-</u>	<u>1,221,183</u>	<u>1,315,178</u>
OTHER REVENUE:				
Rent and cleaning	12,225	-	12,225	11,593
Fund-raising activities	11,958	-	11,958	11,070
Program Receipts - Trip Program	6,478	-	6,478	5,748
Membership dues	3,670	-	3,670	915
Gift shop revenue	-	-	-	910
Interest	1,877	-	1,877	2,833
Assets Released From Restriction	62,815	(62,815)	-	-
	<u>99,023</u>	<u>(62,815)</u>	<u>36,208</u>	<u>33,070</u>
TOTAL REVENUE AND SUPPORT	<u>1,320,206</u>	<u>(62,815)</u>	<u>1,257,391</u>	<u>1,348,248</u>
Functional Expenses				
<u>Program Services</u>				
Senior Center	55,260	-	55,260	58,331
Sullivan Nutrition Title IIIB	36,512	-	36,512	39,064
Sullivan Nutrition Title IIC	770,974	-	770,974	708,611
Trip Program	3,920	-	3,920	5,995
<u>Supporting Services</u>				
General & Administrative	63,769	-	63,769	50,397
Fund Raising	8,640	-	8,640	6,434
TOTAL FUNCTIONAL EXPENSES	<u>939,076</u>	<u>-</u>	<u>939,076</u>	<u>868,832</u>
CHANGE IN NET ASSETS	381,130	(62,815)	318,315	479,416
Net Assets - Beginning of Year	<u>1,770,693</u>	<u>62,815</u>	<u>1,833,508</u>	<u>1,354,092</u>
NET ASSETS - END OF YEAR	<u>\$ 2,151,822</u>	<u>\$ -</u>	<u>\$ 2,151,822</u>	<u>\$ 1,833,508</u>

Newport Senior Center, Inc.
Statements of Functional Expenses
For the Years Ended June 30, 2019 and 2018

	PROGRAM SERVICES					Fund Raising	6/30/2019 Total Expenses	6/30/2018 Total Expenses	
	Senior Center	Sullivan Nutrition		Trip Program	Program Services				General & Administrative
	Title III B	Title III C							
Salary & Wages	4,858	27,209	267,254	-	\$ 299,321	\$ 28,799	\$ 5,988	\$ 334,108	\$ 329,888
Benefits	-	-	2,509	-	2,509	-	-	2,509	2,787
Payroll Taxes	321	2,081	20,701	-	23,104	2,203	446	25,753	25,311
Contracted Services	-	-	-	-	-	-	-	-	-
Professional Fees	2,100	-	-	-	2,100	13,130	-	15,230	14,550
Staff Development	-	-	140	-	140	-	-	140	140
Occupancy Costs	-	-	9,716	-	9,716	1,680	-	11,396	11,364
Supplies	367	800	46,363	-	47,530	11,386	-	58,916	18,008
Food	-	-	317,123	-	317,123	-	-	317,123	300,802
Equipment Maintenance	-	-	16,889	-	16,889	-	-	16,889	12,542
Repairs & Maintenance	6,081	-	6,389	-	12,471	-	-	12,471	5,961
Utilities	23,935	-	814	-	24,749	-	-	24,749	22,393
Telephone	455	1,025	2,827	-	4,307	-	-	4,307	4,715
Postage	110	75	-	-	185	272	-	457	484
Transportation	-	4,342	31,918	3,920	40,180	-	-	40,180	41,365
Travel	-	980	5,003	-	5,983	3,284	-	9,267	8,752
Insurance	964	-	18,007	-	18,971	-	-	18,971	22,579
Business Meals & Meetings	-	-	-	-	-	-	-	-	-
Employment Advertisements	-	-	-	-	-	3,015	-	3,015	2,039
Miscellaneous	514	-	4,697	-	5,211	-	2,206	7,418	5,154
Depreciation and Amortization	15,555	-	20,622	-	36,177	-	-	36,177	39,997
TOTAL EXPENSES	\$ 55,260	\$ 36,512	\$ 770,974	\$ 3,920	\$ 866,667	\$ 63,769	\$ 8,640	\$ 939,076	\$ 868,832

See Accompanying Notes and Auditor's Report
Page 4

**Newport Senior Center, Inc,
Statements of Functional Expenses
For the Years Ended June 30, 2018 and 2017**

	PROGRAM SERVICES						6/30/2018 Total Expenses	6/30/2017 Total Expenses	
	Sullivan Nutrition			Trip Program	Program Services	General & Administrative			Fund Raising
	Senior Center	Title IIIB	Title IIIC						
Salary & Wages	5,054	28,756	266,168	-	\$ 299,978	\$ 23,922	\$ 5,988	\$ 329,888	\$ 317,953
Benefits	-	-	2,787	-	2,787	-	-	2,787	2,923
Payroll Taxes	417	2,081	20,568	-	23,066	1,799	446	25,311	22,459
Contracted Services	-	-	-	-	-	-	-	-	-
Professional Fees	1,980	-	-	-	1,980	12,570	-	14,550	14,015
Staff Development	-	-	140	-	140	-	-	140	-
Occupancy Costs	-	-	9,684	-	9,684	1,680	-	11,364	13,647
Supplies	85	762	11,744	500	13,091	4,918	-	18,008	44,003
Food	-	-	300,802	-	300,802	-	-	300,802	288,758
Program Costs	-	-	-	-	-	-	-	-	16,074
Equipment Maintenance	-	-	12,542	-	12,542	-	-	12,542	8,537
Repairs & Maintenance	5,400	-	561	-	5,961	-	-	5,961	6,668
Utilities	20,972	-	1,421	-	22,393	-	-	22,393	16,451
Telephone	-	900	2,821	994	4,715	-	-	4,715	3,725
Postage	-	50	-	-	50	434	-	484	594
Transportation	-	3,835	33,311	4,219	41,365	-	-	41,365	36,118
Travel	-	960	4,757	-	5,717	3,035	-	8,752	7,602
Insurance	964	1,720	19,895	-	22,579	-	-	22,579	13,885
Business Meals & Meetings	-	-	-	-	-	-	-	-	-
Employment Advertisements	-	-	-	-	-	2,039	-	2,039	1,322
Miscellaneous	2,206	-	2,666	282	5,154	-	-	5,154	2,607
Depreciation and Amortization	21,253	-	18,744	-	39,997	-	-	39,997	39,222
TOTAL EXPENSES	\$ 58,331	\$ 39,064	\$ 708,611	\$ 5,995	\$ 812,001	\$ 50,397	\$ 6,434	\$ 868,832	\$ 856,563

Newport Senior Center, Inc.
Statements of Cash Flows
As Of June 30, 2019 and 2018

	<u>6/30/2019</u>	<u>6/30/2018</u>
	<u>Total</u>	<u>Total</u>
Cash Flows From Operating Activities		
Change in Net Assets	\$ 318,315	\$ 479,416
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	36,177	39,997
(Gain) loss on disposition of assets	-	-
(Increase) decrease in inventory	(5,960)	(2,647)
(Increase) decrease in grants receivable	(5,597)	(24,123)
(Increase) decrease in prepaid expenses	(432)	(4,815)
Increase (decrease) in accounts payable	(364)	12,132
Increase (decrease) in payroll and payroll taxes payable	(496)	2,161
	<u>23,328</u>	<u>22,706</u>
Total adjustments		
Net Cash Provided (Used) by Operating Activities	<u>\$ 341,642</u>	<u>\$ 502,121</u>
Cash Flows From Financing Activities		
Net Cash Provided (Used) by Financing Activities	<u>\$ -</u>	<u>\$ -</u>
Cash Flows From Investing Activities		
Net (Investment in) maturities of certificates of deposit	51,498	19,951
Interest payments received	-	-
Sale of Vehicle	-	-
Purchase of Fixed Assets	<u>(403,089)</u>	<u>(396,042)</u>
Net Cash Provided (Used) by Investing Activities	<u>\$ (351,591)</u>	<u>\$ (376,091)</u>
NET INCREASE (DECREASE) IN CASH	\$ (9,949)	\$ 126,031
CASH AT BEGINNING OF YEAR	<u>\$ 1,112,607</u>	<u>\$ 986,576</u>
CASH AT END OF YEAR	<u><u>\$ 1,102,658</u></u>	<u><u>\$ 1,112,607</u></u>

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Newport Senior Center, Inc., is a voluntary, not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax-exempt charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. The Organization is not a private foundation within the meaning of Section 509(a). The purpose of the Organization is to operate a community center, which serves the elderly residents of Newport, Claremont, Charlestown and surrounding areas. The Charlestown center closed at the end of October, 2015.

Major sources of funds for operations are received from the federal government and the State of New Hampshire Division of Elderly and Adult Services.

Program Services

Following are descriptions of the program services provided by the Organization:

Senior Center - Providing elderly citizens with such services including, but not limited to, health, education, general counseling and recreation.

Sullivan Nutrition - Providing nutritional, transportation and outreach services to area elderly citizens.

Trip Program - Providing the opportunity for overnight and day trip activities for elderly citizens.

Recent Accounting Guidance

During the year ended December 31, 2017 the organization implemented ASU 2016-14, Financial Statements of Not-for-Profit Entities. Accordingly, the beginning balances of the donor restricted net asset categories (temporarily and permanently restricted) have been retroactively adjusted to consolidate all donor restricted net assets into one classification, with donor restrictions. The ASU requires additional disclosures in the areas of liquidity and endowment funds and modifies the direct method presentation of the Statement of Cash Flows, requires reclassification of investment expenses which are netted in investment return to include internal investment expenses. In addition, it requires any underwater portion of the organization's endowment funds to be adjusted from net assets without donor restrictions to net assets with donor restrictions.

Net Assets

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

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

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2019 and 2018

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

Revenue Recognition

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

Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, the Organization considers all Treasury bills, certificates of deposit, money market funds and all other highly liquid debt instruments purchased with a maturity of 90 days or less to be cash equivalents.

Accounts Receivable

Accounts Receivable are considered by management to be fully collectible and accordingly no allowance for doubtful accounts is considered necessary.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

In-Kind Donations

The Sullivan Nutrition Program receives in-kind donations of space, food, and volunteer services. Space rental is valued at market and is reflected in the accompanying financial statements as both support and expenditures in the amount of \$0 and \$0 for the years ending June 30, 2019 and 2018 respectively. In addition, the Organization received donations of food valued at \$0 and \$0 during the years ended June 30, 2019 and 2018, respectively. Because the volunteer services received are not specialized services, they are not reflected in these financial statements as support or expenditures. The amounts of these services are estimated at \$10,000 in both 2019 and 2018.

Inventory

Inventory consists of purchased food and supplies used for the Sullivan Nutrition Program. Inventory is carried at cost and is determined by the first-in, first-out method.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2019 and 2018

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Newport Senior Center, Inc. follows the policy of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land	-
Building and improvements	30-39
Furniture, fixtures and equipment	3-30
Automobiles	5

Depreciation expense recognized in these financial statements for the years ended June 30, 2019 and 2018 was \$36,177 and \$39,997, respectively.

Advertising Costs

Advertising costs are expensed as incurred, and approximated \$3,015 and \$2,039 during the years ended June 30, 2019 and 2018 respectively.

Income Taxes

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3). Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

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.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2019 and 2018

2. GRANTS RECEIVABLE

The Organization's grants receivables as of June 30, 2019 and 2018 were as follows:

	<u>2018</u>	<u>2017</u>
Due from the State of New Hampshire		
Division of Elderly and Adult Services for:		
Nutrition Services Incentive Program	21,822	13,837
Title IIIB, Transportation, Elder Support and Home Health	4,505	4,206
Title IIIC, Congregate Meals and Home Delivered Meals	12,042	11,768
Title XX, Home Delivered	44,289	44,626
Title XIX, Home and Community Based Care	1,878	4,501
Due from Others:		
Bar Harbor Bank & Trust	2,500	2,500
Town of Newport	-	-
 Total	 <u>87,036</u>	 <u>81,438</u>

3. RESTRICTIONS ON NET ASSETS

Amounts in restricted net assets represent revenues received, but not expended for their restricted purpose. Net assets in the trip fund are restricted to be used for overnight and day trips for elderly citizens. Net assets in the Senior Center are restricted for construction.

Board restricted net assets consist of net assets that have been restricted for use in the Sullivan County Nutrition program.

4. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 1, 2019, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2019 and none were found.

5. CONCENTRATIONS

The Organization had one (1) major contractor, the State of New Hampshire, accounting for approximately 66% and 65% of support for the years ended June 30, 2019 and 2018, respectively.

The Organization has a potential concentration of credit risk in that it maintains most of its cash and cash equivalents at one financial institution. Deposits are insured up to \$250,000 in any one institution at June 30, 2019 cash exceeded these limits by \$685,061. The Organization has not experienced any losses in such accounts, nor does it believe that the cash and cash equivalents are exposed to any significant risk for the periods ended 2019 and 2018.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2019 and 2018

6. CERTIFICATES OF DEPOSIT

The Organization on June 30, 2018 had a certificate of deposit at Bar Harbor Bank, which is a three year certificate that has an interest rate of 1.25% in the amount of \$30,949, and a 35-month certificate of deposit at Sugar River Bank at an interest rate of 1.35% in the amount of \$20,571. The organization had no CDs at June 30, 2019.

7. FUNCTIONAL EXPENSES

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

8. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2019</u>	<u>2018</u>
Cash	\$ 1,104,056	\$1,112,607
Certificates of Deposit	0	51,520
Grants Receivable	87,036	81,438

Newport Senior Center, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve- month period. Because a contract's or grant's restriction s requires resources to be used in a particular manner or in a future period Newport Senior Center, Inc. must maintain sufficient resources to meet those responsibilities. As part of Newport Senior Center, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.



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

To the Board of Directors of:
Newport Senior Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Newport Senior Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

McLarney & Company, LLC

Concord, NH

November 1, 2019

NEWPORT SENIOR CENTER, INC.

P.O. BOX 387 • 76 SOUTH MAIN STREET • NEWPORT, NH 03773 • (603)863-3177

BOARD OF DIRECTORS

PRESIDENT- 1 Year Term

Larry K. Eaton



BOARD MEMBERS

Terry Jones – 3 Year Term



VICE PRESIDENT-1 Year Term

Larry Flint



Ann Marie Fowler– 2 Year Term



TREASURER- 1 Year Term

Sandra Cornish



Bob Dearborn – 1 Year Term



SECRETARY- 1 Year Term

Judy Wilson- 3 Year Term



SULLIVAN COUNTY NUTRITION SERVICES
NEWPORT SENIOR CENTER, INC.
P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773
Newport Site- 863-3177 • Claremont Site- 543-3072

BRENDA BURNS, Executive Director- (603) 863-5139

Resume of Key Personnel

Brenda Burns



Objective: To obtain a professional position utilizing my strong work ethic, dedication and willingness and ability to increase knowledge.

Experience:

Newport Senior Center/Sullivan County Nutrition Services

Newport, NH
1995-Current

Executive Director

- Coordinate and manage multiple priorities and projects while paying attention to detail
- Train individuals in QuickBooks, Microsoft suite and internet
- Supervise and inspire 25 employees
- Great interpersonal communication skills while working with 800 clients and approximately 50 volunteers including, resolving issues and managing customer relations with exemplary service to all customers
- Re-evaluated and developed techniques to improve delivery of services, resulting in increased revenues and decreased expenses
- Created efficiency within the program with improved organizational skills of the employees and delivery of service
- Demonstrated the ability to multi-task, therefore establishing an understanding of the operations of a non-profit organization
- General accounting functions, maintained journals, tax reporting, banking of \$1.4 million cash flow and bank reconciliations
- Budget preparations for Federal, State and Local funds
- Coordinate menus, delivery routes, employees and volunteers
- Performed administrative and secretarial support functions for the remote Executive Director before being promoted to Executive Director

- Successfully written grants needed to sustain non-profit stability
- Client assessments with demonstrated abilities to keep composure while preserving strict confidentiality.
- Oversee and perform all operations including audits, payroll, employer tax reporting, new hire reports, A/P, A/R in QuickBooks
- Promoted within the organization for every position within the organization until being promoted to Executive Director

Prior years' work experiences available upon request.

Education

Claremont Stevens High School (1986)
Business Courses of Studies

New England School of Hair Design (1988)
Cosmetology, Creative Nail Design

Creative Cake Design
Certificate (1990)

Independent Correspondence School (2001)
Secretarial Science

College for Lifelong Learning
Word, Excel, Power Point, and Access

River Valley Community College (2009)
Associates in Science- Accounting Major
Phi-Theta Kappa Honor Society
Graduated Cum Laude

Rockhurst University Continuing Education Center
Payroll Law Certificate (2010)

Rockhurst University Continuing Education Center
Essentials for Personnel and HR Assistance Certificate (2010 & 2012)

Rockhurst University Continuing Education Center
Management Skills Certificate (2012)

Rockhurst University Continuing Education Center
How to Communicate with Tact, Professionalism, and Diplomacy Certificate
(2012)

Community involvement

- Committed to helping those less fortunate. Serve as Co-Chairman of the Newport Willey-Perra Christmas program for needy families.
- Served as Chairman of Newport Revitalization Committee for two years. I am now a member.
- Served as Vice-Chair of the Sullivan County, Regional Coordinating Council (RCC). I am now a member of the RCC.

Beverly LaClair



Food Service Supervisor

I am currently employed with this organization and am interested in climbing the ladder to Food Service Supervisor. I have been dedicated to presenting a delicious meal and look forward to excelling in my strengths.

Skills

- Strong communication skills
- Able to prioritize
- Team player and can work independently
- Able to multi-task
- Already have background knowledge of the position available

Strength

- Ready to work in a team and individually
- Time management
- Easy learner
- Able to do other duties as assigned
- Focused on getting the job done
- Excellent Organizational Skills

Education

1970 Typing certificate
1975 GED
Serv-Safe Certified

References

Joan Kennett	(603) 542-6583	Old colleague
Linda Lee	(603) 542-0001	Long-time friend

Marie Herzig



Food Service Supervisor

Although I have only been with Sullivan County Nutrition Services a short time, I believe my enthusiasm to do a great job speaks for itself. I see many areas for improved efficiency and am willing to commit to bringing innovative ideas to improve the service delivery for this organization.

Skills

- General Bookkeeping
- A/P Clerk
- Maintained Daily Financial Records
- Supervised Employees
- Managed Retail and Office Supply Inventories
- Personnel Scheduling and Timekeeping
- Operate within a Budget and Time Schedule
- Trained New Employees
- Excellent Customer Service Skills, Verbal and Written
- Answered Phones
- Claims Processor
- US Passport Agent
- Data Entry
- Retail Sales
- Updated Customer Computer System
- Interview and Hiring
- Proficient interpretation of Safety and Policy Manuals
- Organized
- Motivated and Dependable
- High Degree of Integrity, Ethical

Experience

7/200-Present Oakwood Park Owners Association Claremont NH 03743
Manager

5/2009-Present Silver Maples Residential Care Claremont NH 03743
Supervisor/Caregiver

7/1979-12/2008 USPS Claremont, NH 03743
Customer Sales and Service Associate
Officer in Charge Etna NH 2003
Officer in Charge Walpole NH 2005

Education

Diploma Calhoun High School Merrick NY 11566



CHANTILLE J. BAILEY OBJECTIVE

To obtain a position that will enable me to utilize my administrative/clerical background, strong organizational skills and/or ability to give great customer service.

SKILLS & ABILITIES

Schedule management Ability to work independently or with a team
Strong work ethic Proficient in computer & smart phone skills

Great customer service Strong verbal & written communication skills

Time management Excellent editing skills

Detail oriented Efficient

EXPERIENCE

SELF-EMPLOYED, PROFESSIONAL MANAGEMENT CONSULTANT

August 2018 –Current

General administrative/clerical duties including, but not limited to, scheduling appointments, coordinating events, creating & proofreading professional documents, data entry, email

marketing, answering phones, client follow-up, customer service and assisting in other various daily operations

MANAGER, EVERYTHING BRIDAL & TUXEDO

April 2013 –August 2018

Customer service, inventory management, employee management & retention, scheduling, inventory ordering, vendor relations, determining inventory prices to adhere to proper sales margins, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

MANAGER, EVANS EXPRESSMART [FORMERLY NEW LONDON MINI MART]

April 2009 –April 2013

Customer service, inventory management & control, employee management & retention, scheduling, vendor relations, display resets, day-to-day stock rotation and merchandising, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

EDUCATION

KEARSARGE REGIONAL HIGH SCHOOL –457 NORTH RD, NORTH SUTTON, NH 03260

September 2003 –June 2007, Graduated, High School Diploma

REFERENCES

PAULA MAXWELL LINDSEY SOULIOTIS JAKE MICAL
Current Client Former Employer Former Employer
603.266.7820 603.558.2084 603.219.9376

CONTRACTOR NAME: Newport Senior Center, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Brenda Burns	Executive Director	\$58,428	100%	\$58,428
Beverly LaClair	Lead Food Service Supervisor	\$30,940	100%	\$30,940
Marie Herzig	Food Service Supervisor	\$21,125	100%	\$19,663
Chantille Bailey	Eligibility Coordinator	\$12,480	100%	\$12,480

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Ossipee Concerned Citizens, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 3 Dore Street, Center Ossipee, NH, 03814.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$2,595,977.98.
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Nutritional and Transportation

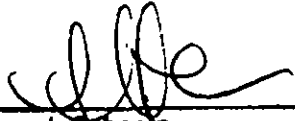


All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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


State of New Hampshire
Department of Health and Human Services

5/20/2020
Date


Name: ~~Deborah Scheetz~~ Ann Landry
Title: Director Associate Commissioner

Ossipee Concerned Citizens, Inc.

5/10/2020
Date


Name: Dean Robertson
Title: Chairman

*Chairman A. Boardman
Exp 10/2/2020*

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:

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



Exhibit A Amendment #3

- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

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



Exhibit A Amendment #3

- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III-C-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title III-B Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

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



Exhibit A Amendment #3

- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

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



Exhibit A Amendment #3

year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.

2.5. Individual Assessments and Service Plans

- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4, Adult Protection Services.
- 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
- 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
- 2.7.1.4. Agrees not to bill or invoice individuals or their families.
- 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
- 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

- 2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.
- 2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.
- 2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.
- 2.7.2.4. Agrees that all fees support the program for which fees are collected.
- 2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire



Exhibit A Amendment #3

Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency



Exhibit A Amendment #3

Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

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



Exhibit A Amendment #3

- 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

<u>Name of Service</u>	<u>County/Counties</u>	<u>Towns/Cities where Services will be offered</u>
Nutrition Congregate	Carroll	Moultonboro
		Ossipee
		Sandwich
		Tamworth
Nutrition Home Delivered	Carroll	Effingham
		Freedom
		Moultonboro
		Ossipee
		Sandwich
		Tamworth
		Wakefield



Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.



Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	14,289	\$5.50		\$ 78,590.00
Title IIIC HD Meals	Per Meal	13,065	\$5.50		\$ 71,858.00
Title IIIC Cong Meals	Per Meal	11,414	\$5.50		\$ 62,778.00
Title IIIB Transportation	PerClient/PerDay	0	\$23.70		\$ -
			Subtotal		\$ 213,226.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	28,577	\$5.78		\$ 165,175.00
Title IIIC HD Meals	Per Meal	26,130	\$5.78		\$ 151,031.00
Title IIIC Cong Meals	Per Meal	22,828	\$5.78		\$ 131,948.00
Title IIIB Transportation	PerClient/PerDay	0	\$24.89		\$ -
			Subtotal		\$ 448,152.00

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18-12/31/18	Rate per Service 1/1/19-6/30/19	Amount of Funding
Title XX HD Meals	Per Meal	28,577	\$5.78	\$6.00	\$ 171,462.00
Title IIIC HD Meals	Per Meal	26,130	\$5.78	\$6.00	\$ 158,780.00
Title IIIC Cong Meals	Per Meal	22,828	\$5.78	\$6.00	\$ 136,968.00
Title IIIB Transportation	PerClient/PerDay	0	\$24.89	\$24.89	\$ -
			Subtotal		\$ 465,210.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	28,577	\$6.00		\$ 171,462.00
Title IIIC HD Meals	Per Meal	26,130	\$6.00		\$ 168,780.00
Title IIIC HD SUPPLEMENT	Per Meal	1,757	\$6.00		\$ 10,543.66
Title IIIC Cong Meals	Per Meal	20,828	\$6.00		\$ 124,968.00
Title III Meals (COVID-19)	Per Meal	4,213	\$10.00		\$ 42,130.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	0	\$24.89		\$ -
			Subtotal		\$ 517,883.66

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	28,577	\$6.00		\$ 171,462.00
Title IIIC HD Meals	Per Meal	27,887	\$6.00		\$ 167,323.66
Title IIIC Cong Meals	Per Meal	22,828	\$6.00		\$ 136,968.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	0	\$24.89		\$ 0.00
			Subtotal		\$ 475,753.66

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units				
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Amount of Funding
Title XX HD Meals	Per Meal	28,577	\$6.00	\$171,462.00
Title IIIC HD Meals	Per Meal	27,887	\$6.00	\$167,323.66
Title IIIC Cong Meals	Per Meal	22,828	\$6.00	\$136,988.00
Title IIIB Transportation/ Title IIIB Supportive Services; Delivery Services	PerClient/PerDay	0	\$24.89	\$0.00
Subtotal				\$ 475,753.66
Total				\$ 2,595,978.98



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



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



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



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



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.).



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



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.



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



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

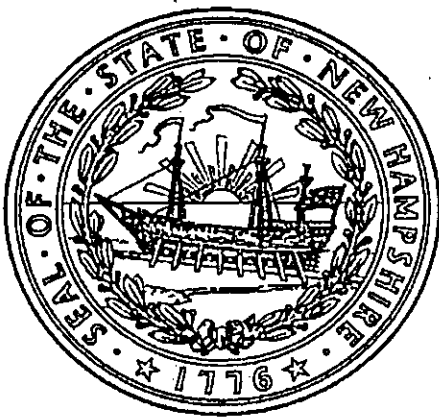
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that OSSIPEE CONCERNED CITIZENS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 12, 1975. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66575

Certificate Number: 0004878989



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. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Robert 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 Ossipee Concerned Citizens, Inc
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 18, 2018 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Dean Robertson Chairman
(may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Ossipee Concerned Citizens Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 11/15/2020

Robert M. Morin
Signature of Elected Officer
Name: Robert Morin
Title: Secretary

Cleaner A. [Signature]
Exp 10/2/2020

Ossipee Concerned Citizens, Inc.

Mission Statement

The "Mission Statement" of Ossipee Concerned Citizens, Inc., is as follows;

"To promote the growth and prosperity of the Town of Ossipee and vicinity" (From 1975)

Financial Statements

**OSSIPEE CONCERNED CITIZENS, INC.
(A NONPROFIT ORGANIZATION)**

**FOR THE YEARS ENDED JUNE 30, 2018 AND 2017
AND
INDEPENDENT AUDITORS' REPORT**

OSSIPEE CONCERNED CITIZENS, INC.

JUNE 30, 2018 AND 2017

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4 - 5
Statements of Cash Flows	6
Statements of Functional Expenses	7 - 8
Notes to Financial Statements	9 - 15

To the Board of Directors
Ossipee Concerned Citizens, Inc.
Ossipee, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the Ossipee Concerned Citizens, Inc., (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017 and the related statements of activities, cash flows, functional expenses and the related notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Ossipee Concerned Citizens, Inc. as of June 30, 2018 and 2017, 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.

*Leon, McDonnell & Roberts
Professional Association*

January 17, 2019
North Conway, New Hampshire

OSSIPEE CONCERNED CITIZENS, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

ASSETS

	<u>2018</u>	<u>2017</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 89,261	\$ 115,470
Investments	99,890	96,141
Accounts receivable	32,583	33,168
Payroll tax receivable	6,333	6,333
Inventories	<u>10,000</u>	<u>10,000</u>
Total current assets	238,067	261,112
PROPERTY, net	<u>69,005</u>	<u>60,659</u>
Total assets	<u>\$ 307,072</u>	<u>\$ 321,771</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 749	\$ 1,963
Accrued expenses	1,500	3,363
Current portion of long-term debt	-	4,077
Security deposit	<u>88</u>	<u>88</u>
Total current liabilities	2,337	9,491
LONG TERM LIABILITIES		
Long term debt, less current portion shown above	<u>-</u>	<u>3,305</u>
Total liabilities	<u>2,337</u>	<u>12,796</u>
NET ASSETS		
Unrestricted	288,733	280,145
Temporarily restricted	<u>16,002</u>	<u>28,830</u>
Total net assets	<u>304,735</u>	<u>308,975</u>
Total liabilities and net assets	<u>\$ 307,072</u>	<u>\$ 321,771</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

CHANGES IN NET ASSETS	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public Support			
Federal and state grants	\$ 629,123	\$ -	\$ 629,123
Other grants	3,080	-	3,080
Town support	77,968	-	77,968
Donated rental space	56,000	-	56,000
Client and other donations	72,912	-	72,912
Fundraising and other support	<u>29,412</u>	<u>14,954</u>	<u>44,366</u>
Total public support	<u>868,495</u>	<u>14,954</u>	<u>883,449</u>
Revenues			
Program service revenue	73,817	-	73,817
Interest and dividends	2,857	-	2,857
Increase in fair value of investments	<u>1,065</u>	<u>-</u>	<u>1,065</u>
Total revenues	946,234	14,954	961,188
Net assets released from restrictions	<u>27,782</u>	<u>(27,782)</u>	<u>-</u>
Net revenues	<u>974,016</u>	<u>(12,828)</u>	<u>961,188</u>
Expenses			
Program	753,744	-	753,744
General and administrative	211,542	-	211,542
Fundraising	<u>142</u>	<u>-</u>	<u>142</u>
Total expenses	<u>965,428</u>	<u>-</u>	<u>965,428</u>
INCREASE (DECREASE) IN NET ASSETS	8,588	(12,828)	(4,240)
NET ASSETS, BEGINNING OF YEAR	<u>280,145</u>	<u>28,830</u>	<u>308,975</u>
NET ASSETS, END OF YEAR	<u>\$ 288,733</u>	<u>\$ 16,002</u>	<u>\$ 304,735</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

CHANGES IN NET ASSETS	Unrestricted	Temporarily Restricted	Total
Public Support -			
Federal and state grants	\$ 591,471	\$ -	\$ 591,471
Other grants	8,222	8,000	16,222
Town support	78,169	-	78,169
Donated rental space	56,000	-	56,000
Client and other donations	57,235	17,175	74,410
Fundraising and other support	40,088	-	40,088
Total public support	831,185	25,175	856,360
Revenues			
Program service revenue	60,376	-	60,376
Interest and dividends	6,686	-	6,686
Realized gains	779	-	779
Increase in fair value of investments	3,241	-	3,241
Total revenues	902,267	25,175	927,442
Net assets released from restrictions	17,149	(17,149)	-
Net revenues	919,416	8,026	927,442
Expenses			
Program	689,041	-	689,041
General and administrative	195,950	-	195,950
Fundraising	2,769	-	2,769
Total expenses	887,760	-	887,760
INCREASE IN NET ASSETS	31,656	8,026	39,682
NET ASSETS, BEGINNING OF YEAR	248,489	20,804	269,293
NET ASSETS, END OF YEAR	\$ 280,145	\$ 28,830	\$ 308,975

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (4,240)	\$ 39,682
Adjustments to reconcile change in net assets to net cash from operations:		
Depreciation expense	16,226	23,060
Increase in fair value of investments	(1,065)	(4,020)
Decrease (increase) in assets:		
Accounts receivable	585	353
Payroll tax receivable		(6,333)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	<u>(3,077)</u>	<u>510</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>8,429</u>	<u>53,252</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of buildings and improvements	(24,572)	(3,175)
Purchase of investments	<u>(2,684)</u>	<u>(7,110)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(27,256)</u>	<u>(10,285)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Debt issued		10,000
Repayment of debt	<u>(7,382)</u>	<u>(2,618)</u>
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	<u>(7,382)</u>	<u>7,382</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(26,209)	50,349
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>115,470</u>	<u>65,121</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 89,261</u>	<u>\$ 115,470</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 390</u>	<u>\$ 405</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 332,761	\$ 142,612	\$ -	\$ 475,373
Employee benefits	23,200	9,943	-	33,143
Payroll taxes	27,603	11,830	-	39,433
Professional services	7,188	3,081	-	10,269
Telephone and internet	1,952	836	-	2,788
Insurance	7,662	3,284	-	10,946
Training, dues and conferences	875	375	-	1,250
Dues and subscriptions	2,873	1,231	-	4,104
Advertising	5,273	-	-	5,273
Postage	450	193	-	643
Medical/wellness	381	164	-	545
Travel and entertainment	5,610	2,404	-	8,014
Rental value of donated space	50,400	5,600	-	56,000
Utilities	34,560	14,811	-	49,371
Depreciation	11,358	4,868	-	16,226
Trash removal	1,925	825	-	2,750
Small equipment	916	-	-	916
Repairs and maintenance	1,652	708	-	2,360
Automobile	1,215	521	-	1,736
Other property services	1,789	767	-	2,556
Contracted labor	7,654	3,280	-	10,934
Food supplies	197,241	-	-	197,241
Santa project	13,782	-	-	13,782
Helping fund	-	-	-	-
Fundraising	-	-	142	142
Program supplies	5,212	-	-	5,212
Interest	390	-	-	390
Miscellaneous	9,822	4,209	-	14,031
Total functional expenses	<u>\$ 753,744</u>	<u>\$ 211,542</u>	<u>\$ 142</u>	<u>\$ 965,428</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 312,154	\$ 133,780	\$ -	\$ 445,934
Employee benefits	27,600	11,829	-	39,429
Payroll taxes	24,305	10,416	-	34,721
Professional services	4,039	1,731	-	5,770
Telephone and internet	1,844	790	-	2,634
Insurance	1,308	560	-	1,868
Training, dues and conferences	2,837	1,216	-	4,053
Dues and subscriptions	1,634	700	-	2,334
Advertising	2,138	-	-	2,138
Postage	473	203	-	676
Medical/wellness	615	263	-	878
Travel and entertainment	7,307	3,132	-	10,439
Rental value of donated space	50,400	5,600	-	56,000
Utilities	21,995	9,426	-	31,421
Rent	5,712	2,448	-	8,160
Depreciation	16,142	6,918	-	23,060
Trash removal	1,750	750	-	2,500
Repairs and maintenance	489	209	-	698
Automobile	533	228	-	761
Other property services	366	157	-	523
Contracted labor	8,630	3,699	-	12,329
Food supplies	166,543	-	-	166,543
Santa project	17,149	-	-	17,149
Helping fund	-	-	282	282
Fundraising	-	-	2,487	2,487
Program supplies	8,253	-	-	8,253
Interest	405	-	-	405
Miscellaneous	4,420	1,895	-	6,315
Total functional expenses	<u>\$ 689,041</u>	<u>\$ 195,950</u>	<u>\$ 2,769</u>	<u>\$ 887,760</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Ossipee Concerned Citizens, Inc. is a New Hampshire not-for-profit corporation. The purpose of the Organization is to operate a senior center, Meals on Wheels, and a daycare program that serves the residents of Ossipee, New Hampshire, and surrounding communities. Major sources of funds for operations are received from the Federal Government through the State of New Hampshire Division of Elderly and Adult Services.

Basis of Accounting

Ossipee Concerned Citizens, Inc.'s financial statements are presented on the accrual basis of accounting in accordance with accounting principles in the United State of America.

Basis of Presentation

The financial statement presentation follows the recommendations of the Accounting Standards Codification ("ASC") in its Statement of Accounting Standards (ASC) No. 958-210, *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC 958-210, the Organization 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. The classes of net assets are determined by the presence or absence of donor restrictions. At June 30, 2018 and 2017, the Organization had only unrestricted and temporarily restricted net assets.

Accounting Estimates

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

Inventories

Inventories are stated at the lower of cost or market (determined on the first-in, first-out method) and consisted of food inventory.

Property and Depreciation

Purchased property is recorded at cost, or if donated, at estimated fair value on the date received. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the MACRS and straight-line methods over the estimated useful lives of the related assets as follows:

Leasehold improvements	15 years
Furniture, fixtures and equipment	5 years
Vehicles	5 years
Restaurant/kitchen equipment	5 - 15 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation and any gain or loss is recognized. Depreciation expense for the years ended June 30, 2018 and 2017 totaled \$16,226 and \$23,060, respectively.

Contributions

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

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and highly liquid investments with original maturities of three months or less.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statement of financial position. Investment income or loss (including gains and losses on investment, interest, dividends) is included in the statement of activities as increases or decreases in unrestricted net assets unless the income or loss is restricted by the donor or law.

Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. As such, the Organization is exempt from income tax on its exempt function income.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Ossipee Concerned Citizens, Inc. has analyzed the Organization's tax position taken on its income tax returns for all open years (tax years 2014-2017), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Expense Allocation

The costs of providing various program and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

Advertising Policy

The Organization's policy is to expense advertising costs as they are incurred.

Fair Value of Financial Instruments

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

Contributed Services

Ossipee Concerned Citizens, Inc. receives in-kind donations of both space and volunteer services. Building space, owned by the Town of Ossipee and donated to the Organization is recorded at an estimated rental value of \$56,000 which reflects a rate equal to \$8 per square foot times 7,000 square feet of space provided. The value of donated services is not reflected in the financial statements since there is no objective basis available by which to measure the value of such services and they do not represent specialized skills. However, a substantial number of volunteers, as well as the Organization's Board of Directors, have donated significant amounts of their time toward the Organization's various programs and fund-raising projects.

NOTE 2 LONG TERM DEBT

The long term debt as of June 30, 2018 and 2017 consisted of a loan with a financial institution at 5.50% with monthly payments of \$302 for principal and interest through August 29, 2019. The loan was secured by a vehicle and paid in full at June 30, 2018. Balance outstanding at June 30, 2017 was \$7,382.

NOTE 3 LINE OF CREDIT

Ossipee Concerned Citizens, Inc. has an available line of credit of \$25,000. At June 30, 2018 and 2017, there were no outstanding balances.

NOTE 4 CONTINGENCIES

The Organization receives funds under various State grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

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, 2018 and 2017.

NOTE 5 TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2018 and 2017, temporarily restricted net assets consisted of the following unexpended, purpose restricted donations:

	<u>2018</u>	<u>2017</u>
Santa Fund	\$16,002	\$14,830
Bald Peak donation	<u> -</u>	<u>14,000</u>
Total	<u>\$16,002</u>	<u>\$28,830</u>

At June 30, 2018 and 2017, net assets released from restrictions consisted of the following:

	<u>2018</u>	<u>2017</u>
Santa Fund	\$13,782	\$17,149
Bald Peak donation	<u>14,000</u>	<u> -</u>
Total	<u>\$27,782</u>	<u>\$17,149</u>

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2018 and 2017 consisted of the following:

	<u>2018</u>	<u>2017</u>
Leasehold improvements	\$ 48,628	\$ 35,128
Furniture, fixtures and equipment	10,471	10,471
Vehicles	51,400	51,400
Restaurant/kitchen equipment	<u>58,100</u>	<u>47,028</u>
Total	168,599	144,027
Less accumulated depreciation	<u>(99,594)</u>	<u>(83,368)</u>
Net property and equipment	<u>\$ 69,005</u>	<u>\$ 60,659</u>

NOTE 7**INVESTMENTS**

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2018 and 2017:

	<u>2018</u>		<u>2017</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Investments				
Cash and equivalents	\$ 3,166	\$ 3,166	\$ 7,622	\$ 7,622
Mutual funds	45,056	56,182	37,988	47,977
Real property held for sale	<u>40,542</u>	<u>40,542</u>	<u>40,542</u>	<u>40,542</u>
Total	<u>\$ 88,764</u>	<u>\$ 99,890</u>	<u>\$ 86,152</u>	<u>\$ 96,141</u>

Investments in mutual funds are valued at the closing price reported in the active market in which the securities are traded. Management considers these investments to be long term in nature.

Components of investment return:

	<u>2018</u>	<u>2017</u>
Interest and dividends	\$ 2,857	\$ 6,686
Gain - realized	-	779
Gain - unrealized	<u>1,065</u>	<u>3,241</u>
Total investment return	<u>\$ 3,922</u>	<u>\$ 10,706</u>

NOTE 8**FAIR VALUE MEASUREMENTS**

FASB ASC Topic No. 820-10 provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820-10*, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

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

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

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

Considering the terms, the carrying value for cash, short-term receivables and payable and refundable advances approximates fair value at June 30, 2018 and 2017.

The table below segregates all investments as of June 30, 2018 and 2017 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

	<u>2018</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and equivalents	\$ 3,166	\$ -	\$ -	\$ 3,166
Mutual funds	56,182	-	-	56,182
Real property held for sale	-	40,542	-	40,542
Total investments at fair value	<u>\$ 59,348</u>	<u>\$ 40,542</u>	<u>\$ -</u>	<u>\$ 99,890</u>
	<u>2017</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and equivalents	\$ 7,622	\$ -	\$ -	\$ 7,622
Mutual funds	47,977	-	-	47,977
Real property held for sale	-	40,542	-	40,542
Total investments at fair value	<u>\$ 55,599</u>	<u>\$ 40,542</u>	<u>\$ -</u>	<u>\$ 96,141</u>

NOTE 9 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 January 17, 2019, the date the June 30, 2018 financial statements were available for issuance.

**Ossipee Concerned Citizens
Board Members**

Dean Robertson- Chairman

Robert Morin- Secretary

Roland Millette- Treasurer

Tammy Bates

Bruce Crawford

Donald Miskelly

Karen Olszewski

Priscilla Parsons

Judy Robertson

Sarah Scales

Gary Sowerby

DR
5/15/2020

DONNA E. SARGENT

269 Chickville Road

Ossipee, New Hampshire 03814

dsargentocc@yahoo.com

Education: Bachelor of Science- Southern New Hampshire University (New Hampshire College)

Experience: 1979- Present

Executive Director - Ossipee Concerned Citizens, Inc.

Responsibilities include management of the multi-purpose, intergenerational human services organization, including Elderly Nutrition Program, senior center and Children's Day Care Center. Duties include grant/proposal writing, liaison with Federal, State, and Local funding sources, staff relations, fundraising, and fiscal management of annual operating budget in excess of one million dollars.

1969-1978

Site Coordinator- Carroll County Family Planning.

Responsibilities included establishment and maintenance of Family Planning Program for Southern Carroll County. Duties included recruitment and counseling of clients, maintenance of required records, performance of blood pressure and weight checks, and pregnancy testing. Worked closely with physicians, school nurses, and other health and human service personnel. Preparation and distribution of all public relations relative to the program.

Civic:

Advisory Council Member of NH Endowment for Health

Member of the First Congregational Church

Town Representative of Mount Washington Valley Economic Development Corporation- RCC.

Board member of Ossipee Main Street Program

Past member of Ossipee Nursing Service Board of Directors

Member of Ossipee Planning Board

Coach of girls' basketball and softball teams

Member of Ossipee Budget Committee

Awards: "Outstanding Young Women of America" (1980), First Recipient of Northern NH Foundations Community Leadership Award (1990)

Personal: Sports, reading, gardening, people, animals

Lindsey Burkett

Ladjutant22@gmail.com / C: (603)662-2580

33 Dore Street, Center Ossipee, NH 03814

Summary

Currently attending White Mountains Community College for an associate degree in Accounting. This is a two-year program. I will have completed my first year in May 2020 and will continue classes in the summer months. I trained with the previous Bookkeeper at OCC for a period of 6 months and I have also trained with the Executive Director of OCC for a period of a year and a half.

Skills

- Great Data Entry Skills
- Good Communication
- Knowledge of Bookkeeping Principles
- Organizing Records
- Attention to Detail
- Payroll Accounting Detail
- Computer and Technology Skills
- Basic Accounting and Bookkeeping Skills

Professional Experience

Bookkeeper / Ossipee Concerned Citizens

Center Ossipee / 12/2018- Present

- Handle all bookkeeping aspects for 20+ clients on a weekly, monthly, and quarterly basis including analyzing accounts, coding transactions, and bank and credit card reconciliation.
- Maintain accurate electronic and physical filing system for accounting, finance, and HR related data.
- Prepare monthly, quarterly, and annual profit and loss reports.
- Prepare all financial statements including IRS documents.
- Prepare payroll, payroll reports, and pay weekly payroll tax.
- Substitute in our Childcare Center, as needed.

Education

Kingswood Regional High School / Wolfeboro, NH / Graduated 2007

Ossipee Concerned Citizens

Key Personnel

Name	Job Title	Salary	% paid from this contract	Amount paid from this contract
Donna Sargent	Executive Director	52,000	50	26,000
Amanda White	Meals Director	16,068	100	16,068
Lindsey Burkett	Financial/ Admin Assistant	21,840	75	16,380



State of New Hampshire
Department of Health and Human Services
Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Rockingham Nutrition and Meals on Wheels Program, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 106 North Road, Brentwood, NH, 03833.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on June 7, 2017, (Item #13), December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$10,007,537.44
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #4, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #4, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #4, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Nutritional and Transportation




All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date


Name: ~~Deborah Scheetz~~ Ann Landry
Title: ~~Director~~ Associate Commissioner

Rockingham Nutrition and Meals on Wheels Program, Inc.

5/14/20
Date


Name: DEBRA PEROU
Title: EXECUTIVE DIRECTOR

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #4

- 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX: The Contractor shall:
- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
 - 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
 - 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
 - 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
 - 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
 - 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
- 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #4



- 2.1.2.3. Maintain a service provision log of all meals served that includes:
 - 2.1.2.3.1. Service date(s) of meals; and
 - 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #4

- 2.1.4.1.2.2. Buying clothing for the client.
- 2.1.4.1.2.3. Buying other items for the client.
- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #4



- 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
 - 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
 - 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.
- 2.5. Individual Assessments and Service Plans
- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #4



2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.

2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.

2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.

2.7.2.4. Agrees that all fees support the program for which fees are collected.

2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

Rockingham Nutrition and Meals on Wheels Program, Inc.

Exhibit A Amendment #4

Contractor Initials SP

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #4

- 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..
 - 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall

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Exhibit A Amendment #4

release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

2.11.1.1.1. Child pornography.

2.11.1.1.2. Rape.

2.11.1.1.3. Sexual assault.

2.11.1.1.4. Homicide.

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

2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.

2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.

2.12. Grievance and Appeals

2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.

2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:

2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.

2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.

2.12.3.3. The Contractor terminates any service(s) for any reason.

2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #4

2.12.4. Individual Feedback

2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

2.13. The Contractor shall comply with staffing requirements that include:

2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area; as identified in this contract.

2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.

2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.

2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:

2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.

2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.

2.13.4.3. A description of time frames necessary for obtaining staff replacements.

2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.

2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.

3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #4



- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
- 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.
 - 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.

Handwritten initials, possibly "SP", written in black ink.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #4**



- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.
 - 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.5.4. Scheduled phone access to Contractor staff.
 - 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
- 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Exhibit A-1 Amendment #4

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Atkinson
- Auburn
- Brentwood
- Candia
- Chester
- Danville
- Deerfield
- Derry
- East Kingston
- Epping
- Exeter
- Fremont
- Greenland
- Hampstead
- Hampton
- Hampton Falls
- Kensington
- Kingston
- Londonderry
- New Castle
- Newfields
- Newington
- Newmarket
- Newton
- North Hampton
- Northwood
- Nottingham
- Plaistow
- Portsmouth
- Raymond
- Rye
- Salem
- Sandown
- Seabrook
- South Hampton
- Stratham
- Windham

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5/14/2020



Exhibit B Amendment #4

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #4, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.



Exhibit B Amendment #4

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #4, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #4**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	49,692	\$5.50		\$ 273,306.00
Title IIIC HD Meals	Per Meal	60,334	\$5.50		\$ 331,837.00
Title IIIC Cong Meals	Per Meal	22,500	\$5.50		\$ 123,750.00
Title IIIB Transportation	PerClient/PerDay	3,833	\$23.70		\$ 90,844.00
			Subtotal		\$ 819,737.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	99,384	\$5.78		\$ 574,439.52
Title IIIC HD Meals	Per Meal	120,668	\$5.78		\$ 697,461.04
Title IIIC Cong Meals	Per Meal	45,000	\$5.78		\$ 260,100.00
Title IIIB Transportation	PerClient/PerDay	7,665	\$24.89		\$ 190,781.85
			Subtotal		\$ 1,722,782.41

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18-12/31/18	Rate per Service 1/1/19-6/30/19	Amount of Funding
Title XX HD Meals	Per Meal	99,384	\$5.78	\$6.00	\$ 596,304.00
Title IIIC HD Meals	Per Meal	120,668	\$5.78	\$6.00	\$ 724,008.00
Title IIIC Cong Meals	Per Meal	45,000	\$5.78	\$6.00	\$ 270,000.00
Title IIIB Transportation	PerClient/PerDay	7,665	\$24.89	\$24.89	\$ 190,781.85
			Subtotal		\$ 1,781,093.85

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	99,384	\$6.00		\$ 596,304.00
Title IIIC HD Meals	Per Meal	130,001	\$6.00		\$ 780,008.00
Title IIIC HD SUPPLEMENT	Per Meal	8,115	\$6.00		\$ 48,690.48
Title IIIC Cong Meals	Per Meal	35,667	\$6.00		\$ 214,000.00
Title III Meals (COVID-19)	Per Meal	19,457	\$10.00		\$ 194,570.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	7,665	\$24.89		\$ 190,781.85
			Subtotal		\$ 2,024,354.33

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	99,384	\$6.00		\$596,304.00
Title IIIC HD Meals	Per Meal	128,783	\$6.00		\$772,698.48
Title IIIC Cong Meals	Per Meal	45,000	\$6.00		\$270,000.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	7,665	\$24.89		\$190,782.00
			Subtotal		\$ 1,829,784.48

**Exhibit B-1 Rate Sheet
Amendment #4**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	99,384	\$6.00		\$596,304.00
Title IIIC HD Meals	Per Meal	128,783	\$6.00		\$772,698.48
Title IIIC Cong Meals	Per Meal	45,000	\$6.00		\$270,000.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	7.665	\$24.89		\$190,782.00
			Subtotal		\$ 1,829,784.48
			Total		\$ 10,007,536.55

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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5/14/2020



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



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



- 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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5/14/2020



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



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.

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

OSP



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

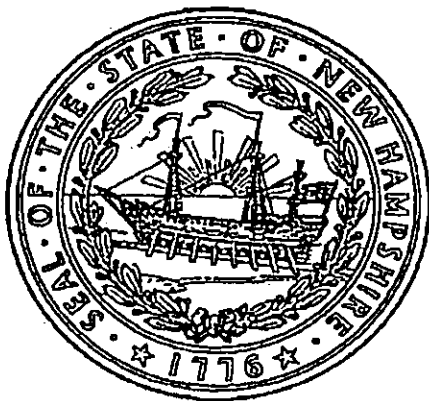
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 30, 1978. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66243

Certificate Number: 0004894225



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of April A.D. 2020.

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

William M. Gardner
Secretary of State

Certificate of Authority

I, Sallyann Hawko, hereby certify that:

(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Rockingham Nutrition and Meals on Wheels Program
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 10th, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

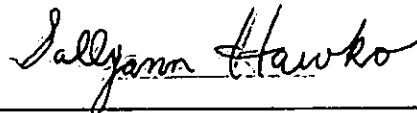
VOTED: That the Chairman, Chris Kelsey, Vice-Chairman, Diane Kerr; Treasurer, David Barka, and Executive Director, Debra Perou
(Name and Title of Contract Signatory)

is duly authorized on behalf of Rockingham Nutrition and Meals on Wheels Program to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 5/14/2020



Signature of Elected Officer
Name: Sallyann Hawko
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

03/27/2020

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

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

PRODUCER Avery Insurance 21 South Main Street PO Box 1510 Wolfeboro NH 03894-1510	CONTACT NAME: Janice Bagley PHONE (A/C, No, Ext): (603) 569-2515 E-MAIL ADDRESS: janiceb@averyinsurance.net	FAX (A/C, No): (603) 569-4266
	INSURER(S) AFFORDING COVERAGE	
INSURED Rockingham Nutrition and Meals on Wheels Program Inc 106 North Rd Brentwood NH 03833	INSURER A: Hanover Insurance	NAIC # 22292
	INSURER B: Eastern Alliance Insurance Group	
	INSURER C: USLI	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: CL1991709221

REVISION NUMBER:

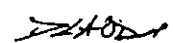
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			ZHVA09999704	09/08/2019	09/08/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			AWVA098780	09/08/2019	09/08/2020	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 type="checkbox"/> DED <input type="checkbox"/> RETENTION \$ <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE			UHV A32987606	09/08/2019	09/08/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	0000110136	09/08/2019	09/08/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
C	Directors & Officers Liability			NDO2555315A	09/08/2018	09/08/2021	Each Claim \$1,000,000 Aggregate \$1,000,000

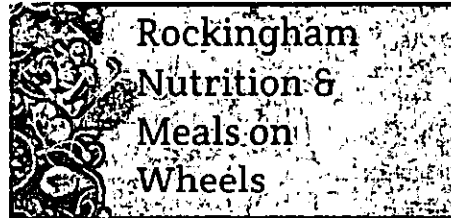
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Board members are excluded from the workers compensation coverage.

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire DHHS Bureau of Elderly & Adult Serv 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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MISSION STATEMENT:

Rockingham Nutrition & Meals on Wheels Program provides nutritious meals and support services to older and or permanently or temporarily homebound residents of Rockingham County to help them preserve long term health, independence, and wellbeing.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

BRENTWOOD, NEW HAMPSHIRE

FINANCIAL REPORT

JUNE 30, 2019

**ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
FINANCIAL REPORT**

TABLE OF CONTENTS

Independent Auditors' Report	1-2
Financial Statements:	
1. Statement of Financial Position	3
2. Statement of Activities	4
3. Statement of Functional Expenses	5
4. Statement of Cash Flows	6
5. Notes to Financial Statements	7-13
6. Schedule of Expenditures of Federal Awards	14
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 <i>Government Auditing Standards</i>	15-16
Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	17-18
Schedule of Findings and Questioned Costs	19
Independent Auditors' Comments on Other Matters:	
A. Summary Schedule of Prior Audit Findings	20
B. Provider Organization Response to Audit Report	20

**SHAHEEN-PALLONE
& ASSOCIATES**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

*To the Board of Directors of
Rockingham Nutrition and Meals on Wheels Program
Brentwood, New Hampshire*

Report on the Financial Statements

We have audited the accompanying financial statements of Rockingham Nutrition and Meals on Wheels Program (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.



To the Board of Directors of
Rockingham Nutrition and Meals on Wheels Program
Brentwood, New Hampshire
Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rockingham Nutrition and Meals on Wheels Program as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2020, on our consideration of Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and compliance.

Shaheen, Pallone & Associates, P.C.

North Andover, Massachusetts
January 10, 2020

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

Current Assets	
Cash and cash equivalents	\$ 1,459,105
Grants, contract funds and accounts receivable	352,059
Prepaid expenses	<u>38,525</u>
Total Current Assets	1,849,689
Investments	698,127
Property and equipment, net	<u>193,487</u>
Total Assets	<u>\$ 2,741,303</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 135,397
Accrued expenses	87,904
Deferred revenue	<u>13,751</u>
Total Current Liabilities	<u>237,052</u>
Total Liabilities	<u>237,052</u>
Net Assets	
Without donor restrictions	
Operating	840,484
Board designated	1,663,767
With donor restrictions	<u>-</u>
Total Net Assets	<u>2,504,251</u>
Total Liabilities and Net Assets	<u>\$ 2,741,303</u>

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support, Revenues and Other Support			
Bureau of Elderly and Adult Services IIC	\$ 994,002	\$	\$ 994,002
Bureau of Elderly and Adult Services IIB	190,782		190,782
Bureau of Elderly and Adult Services XX	596,300		596,300
HCBC	254,870		254,870
NSIP	162,064		162,064
Rockingham County and Local Municipal Government Grants	263,623		263,623
Site Donations	343,076		343,076
Fundraising Revenue and Other Donations	259,274		259,274
In-Kind Revenue	200,233		200,233
Grants	64,680	64,400	129,080
Investment Income	45,994		45,994
Other Income	5,294		5,294
Net assets released from restrictions	91,400	(91,400)	-
Total Public Support, Revenues and Other Support	<u>3,471,592</u>	<u>(27,000)</u>	<u>3,444,592</u>
Expenses			
Program Services			
Congregate	325,021		325,021
Home Meals	2,437,727		2,437,727
Transportation	261,932		261,932
Total Program Services	<u>3,024,680</u>	<u>-</u>	<u>3,024,680</u>
Support Services			
Management and General	257,880		257,880
Fundraising	28,265		28,265
Total Support Services	<u>286,145</u>	<u>-</u>	<u>286,145</u>
Total Expenses	<u>3,310,825</u>	<u>-</u>	<u>3,310,825</u>
Change in Net Assets	160,767	(27,000)	133,767
Net Assets - Beginning of Year	<u>2,343,484</u>	<u>27,000</u>	<u>2,370,484</u>
Net Assets - End of Year	<u>\$ 2,504,251</u>	<u>\$ -</u>	<u>\$ 2,504,251</u>

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

	Program Services			Total Program Services	Support Services		Total Support Services	Total Expenses
	Congregate	Home Meals	Transportation		Management and General	Fundraising		
Contractual Food, Paper & Supplies	\$ 163,832	\$ 1,201,433	\$	\$ 1,365,265	\$	\$	\$	\$ 1,365,265
Salaries and Wages	104,232	729,894	113,708	947,834	160,259	6,688	166,947	1,114,781
In-Kind Rent	18,923	129,021	24,084	172,028	25,705		25,705	197,733
Travel and Transportation		134,053	35,635	169,688	3,464		3,464	173,152
Fringe Benefits	9,279	68,104	11,064	88,447	15,609		15,609	104,056
Payroll Taxes	7,820	54,738	8,531	71,089	12,545		12,545	83,634
Insurance	4,444	31,607	13,334	49,385	6,734		6,734	56,119
Operational Supplies	4,905	34,336	1,635	40,876				40,876
Vehicle Expenses			35,225	35,225				35,225
Professional Fees	662	4,633	722	6,017	24,070		24,070	30,087
Equipment and Maintenance	2,158	12,232	3,598	17,988	4,782		4,782	22,770
Fundraising Supplies & Expenses						21,577	21,577	21,577
Rent	1,532	10,445	1,950	13,927				13,927
Telephone & Internet	1,067	6,210	2,426	9,703	4,158		4,158	13,861
Depreciation Expense	2,912	2,912	5,824	11,648				11,648
Data Processing	1,128	7,693	1,436	10,257				10,257
Advertising	578	2,994	1,681	5,253				5,253
Printing and Publications	442	3,016	564	4,022				4,022
Dues and Filing Fees	403	1,349		1,752	554		554	2,306
Postage and Shipping	235	1,601	299	2,135				2,135
Training and Conferences	169	1,156	216	1,541				1,541
Licenses	300	300		600				600
	<u>\$ 325,021</u>	<u>\$ 2,437,727</u>	<u>\$ 261,932</u>	<u>\$ 3,024,680</u>	<u>\$ 257,880</u>	<u>\$ 28,265</u>	<u>\$ 286,145</u>	<u>\$ 3,310,825</u>

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

Cash Flows From Operating Activities	
Change in net assets	\$ 133,767
Adjustments required to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	11,648
Net unrealized gain on investments	(28,777)
Increase in grants, contract funds and accounts receivable	(39,951)
Increase in prepaid expenses	(9,047)
Increase in accounts payable and accrued expenses	80,480
Decrease in deferred revenue	<u>(2,996)</u>
Net cash provided by operating activities	<u>145,124</u>
Cash Flows From Investing Activities	
Purchases of investment securities	(17,024)
Purchases of property and equipment	<u>(171,281)</u>
Net cash used in investing activities	<u>(188,305)</u>
Decrease in Cash and Cash Equivalents	(43,181)
Cash and Cash Equivalents - July 1, 2018	<u>1,502,286</u>
Cash and Cash Equivalents - June 30, 2019	<u>\$ 1,459,105</u>
Supplemental Disclosure of Cash Flow Information	
Cash paid during year for taxes	\$ <u>-</u>
Cash paid during year for interest	\$ <u>-</u>

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

The Rockingham Nutrition and Meals on Wheels Program ("RNMOW" or "the Organization") is a nonprofit organization, which is tax exempt under Section 501(c)(3) of the Internal Revenue Code. The Organization provides food, nutritional services, transportation and social services to qualified elderly and handicapped individuals residing in Rockingham County, New Hampshire.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP"). Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time or not subject to appropriation or expenditure by the Organization. When a restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Support and Revenue

RNMOW receives the majority of its operating funds in the form of grants or contracts from various federal, state and local government agencies. Grants and contracts are recorded as income upon the award or receipt of pledges, cash or other property subject to compliance with specific terms.

Grants, Contract Funds and Accounts Receivable

RNMOW carries its accounts receivable at cost less an allowance for doubtful accounts, if applicable. On a periodic basis, RNMOW's management evaluates accounts receivable and establishes an allowance for doubtful accounts, based on the history of write-offs and collections conditions. The Organization uses the allowance method to account for uncollectible accounts. No allowance for uncollectible accounts has been provided at June 30, 2019 as management is of the opinion that all amounts are collectible.

Property and Equipment

The Organization capitalizes property and equipment over \$1,000. Costs of routine repairs and maintenance are expensed while costs of significant improvements and betterments are capitalized. Property and equipment is stated at cost, or fair market value if donated, and is considered to be owned by the Organization while in use for the program for which it was purchased or in other authorized programs. However, the funding sources under whose grants the property was acquired may have a reversionary interest in the property.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property and Equipment (continued)

Depreciation is provided using the straight-line method over the estimated useful lives of the property generally as follows:

Motor vehicles	5 years
Food service and office equipment	5 - 7 years
Leasehold improvements	39 years

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Expenses directly related to a program are distributed to that program while other expenses are allocated based upon management's estimate of percentage and average unit rate attributable to each program. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities in investment income. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Estimates

The process of preparing financial statements in conformity with GAAP requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Cash and Cash Equivalents

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

Contributions

Contributions received are recorded as net assets with or without donor restrictions depending on the existence and/or nature of any donor restrictions.

In-Kind Contributions

The Organization records revenue and expenditures of an in-kind nature which represents the estimated fair market value of donated facilities, equipment and services. The fair market value of these contributions which total \$200,233 for the year ended June 30, 2019 have been included in the accompanying financial statements.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In-Kind Contributions (continued)

The amount is made up of the following in-kind contributions

Rent	\$ 197,733
Building repairs and maintenance	<u>2,500</u>
Total In-Kind Contributions	<u>\$ 200,233</u>

In addition to the above in-kind contributions, the Organization also received non-specialized volunteer services which have not been reflected in the accompanying financial statements.

Tax Status and Uncertain Tax Positions:

RNMOW is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and management has determined that all of the Organization's income, expenditures and activities relate to its exempt purpose, therefore no provision for federal and state income taxes has been made in the accompanying financial statements. In addition, RNMOW 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.

Accounting standards provide detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in an organization's financial statements. Under these standards, an organization is required to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. The Organization has evaluated its significant tax positions against the criteria established and believes there are no such tax positions requiring accounting recognition. The Organization's federal and state tax returns may be subject to examination by taxing authorities for the years ended June 30, 2019, 2018, 2017, and 2016.

Advertising

Advertising costs, which totaled \$5,253 for the year ended June 30, 2019, are expensed as incurred.

NOTE 2 **ADOPTION OF ACCOUNTING PRONOUNCEMENT**

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three classes to two - net assets with donor restrictions and net assets without donor restrictions. The ASU also requires changes in the way certain information is aggregated and reported by the Organization, including required disclosures about liquidity and availability of resources and increased disclosures on functional expenses. The new standard is effective for the Organization's year ending June 30, 2019 and thereafter and must be applied on a retrospective basis. The Organization adopted the ASU effective July 1, 2018.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 **LIQUIDITY**

At June 30, 2019, the Organization has \$1,811,164 of financial assets available to meet needs for general expenditures consisting of cash and cash equivalents of \$1,459,105 and \$352,059 of accounts receivable. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. The Board of Directors designates amounts to fund the Organization's operations in a working capital reserve which is equal to approximately six months of operating expenses. Management and the Board of Directors monitor the liquidity of the Organization through the annual budget process and communicate the needs of the Organization during the periodic board meetings that occur throughout the fiscal year.

NOTE 4 **INVESTMENTS**

Investments are carried at fair value based on quoted prices in active markets (all Level 1 measurements, see Note 5) and consisted of the following at June 30, 2019:

	<u>Cost</u>	<u>Fair Value</u>
Mutual Funds	<u>\$ 512,158</u>	<u>\$ 698,127</u>

Investment return for the year ended June 30, 2019 was composed of:

Dividend income	\$ 17,217
Net unrealized gains	<u>28,777</u>
Total investment income	<u>\$ 45,994</u>

Dividend income and net unrealized gains are included in investment income in the statement of activities.

NOTE 5 **FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under ASC 820 are described below:

Level 1 – Unadjusted quoted prices in active markets for identical assets. The fair value of mutual funds is based on quoted net asset values of the shares held by the investment account at year-end.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 **FAIR VALUE MEASUREMENTS** (Continued)

Level 2 – Inputs other than quoted prices in Level 1 that are observable for the assets, either directly or indirectly. The investment account currently has no Level 2 assets.

Level 3 – Significant unobservable inputs for the assets where there is little or no market activity for the assets at the measurement date. The investment account currently has no Level 3 assets.

As required by ASC 820, investments are classified within the level of the lowest significant input considered in determining fair value.

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

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2019 are as follows:

Assets at Fair Value as of June 30, 2019

Description	Significant Observable Inputs (Level 1)	Total
Mutual Funds		
Large Cap Fund	\$ 297,212	\$ 297,212
Bond Funds	229,961	229,961
International Funds	121,624	121,624
Real Estate Fund	49,330	49,330
Total assets at fair value	\$ 698,127	\$ 698,127

NOTE 6 **PROPERTY AND EQUIPMENT**

A summary of property and equipment at June 30, 2019 is as follows:

Motor vehicles	\$ 76,883
Leasehold improvements	170,112
Food service and office equipment	79,315
	326,310
Less: Accumulated depreciation	132,823
Net book value	\$ 193,487

Depreciation expense for the year ended June 30, 2019 was \$11,648.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 7 **CONCENTRATION OF CREDIT RISK**

The Organization maintains temporary cash investments, which, at times, may exceed Federal Deposit Insurance Corporation (FDIC) limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

During the fiscal year ended June 30, 2019, RNMOW received approximately 56% of its total revenue from one funding source. At June 30, 2019, amount due from this funding source included in accounts receivable was \$263,532 which represented approximately 75% of the total grants, contract funds and accounts receivable balance at June 30, 2019.

The Organization contracts with certain vendors to provide food, paper and meal supplies. During the fiscal year ended June 30, 2019, \$1,359,506 or approximately 99% of the total contractual food, paper & supplies expense was purchased from two vendors.

NOTE 8 **RETIREMENT PLANS**

The Organization has in effect a 403(b) plan (the Plan) to provide retirement and incidental benefits for its employees. All of the Organization's employees are eligible to participate in the plan. The Plan generally permits an employee to make elective deferrals up to a maximum annual amount as set periodically by the Internal Revenue Service. At the discretion of the Board, the Organization made matching contributions to the Plan computed 3.98% of each participating employee's annual compensation for the fiscal year ended June 30, 2019. All discretionary contributions vest immediately. The Organization's discretionary contributions to the Plan totaled \$15,006 in 2019.

NOTE 9 **LEASES**

The Organization rents space under tenant-at-will agreements at various locations. Rental costs for the year ended June 30, 2019 were \$13,555.

The Organization is the lessee of office space in Brentwood, New Hampshire. The Organization entered into a lease with the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar (\$1.00) per year.

NOTE 10 **NET ASSETS WITH DONOR RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as specified by the donors. During the fiscal year ended June 30, 2019, \$91,400 were released for program services.

NOTE 11 **NET ASSETS WITHOUT DONOR RESTRICTIONS**

The Board of Directors of RNMOW designated the equivalent of approximately six months' current operating expenses of the Organization's net assets without donor restrictions as a working capital reserve to stabilize its cash flow. These funds are to be used to mitigate program and cash flow risk associated with providing regular uninterrupted meals to the elderly and handicapped population that is served by the Organization.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 12 **NET ASSETS WITHOUT DONOR RESTRICTIONS** (Continued)

Reimbursements from the RNMOW's primary funding sources are often not received until well after current expenditures have been made. Due to the critical nature of the Organization's mission, which is to provide food to people at risk, the Board believes that any lapse in service is not acceptable and believes the board designation provides a sufficient reserve to fund the operations of the Organization.

The detail of the Organization's net assets without donor restrictions at June 30, 2019, is as follows:

Net Assets Without Donor Restrictions	
Operating	\$ 840,484
Board designated - working capital reserve	<u>1,663,767</u>
 Total Net Assets Without Donor Restrictions	 <u>\$ 2,504,251</u>

NOTE 13 **COMPENSATED ABSENCES**

Compensated absences for sick pay have not been accrued since the amount cannot be reasonably estimated and are non-vested. The Organization's policy is to recognize these costs when actually paid. The Organization accrues for the vacation time that is earned by employees and expected to be paid out by the Organization in the future. At June 30, 2019, the balance was \$54,758 and is included in accrued expenses in the statement of financial position.

NOTE 14 **FINANCIAL STATEMENT RECLASSIFICATIONS**

Adoption of ASU 2016-14 (Note 2) resulted in reclassifications of prior year net asset classes to conform to the current period presentation. These reclassifications have no effect on previously reported changes in net assets.

NOTE 15 **SUBSEQUENT EVENTS**

The Organization is the lessee of office space in Brentwood, New Hampshire. The Organization entered into a lease with the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar (\$1.00) per year.

Management has evaluated events through January 10, 2020, the date on which the financial statements were available to be issued. No other material subsequent events have occurred since June 30, 2019 that require recognition or disclosure in these financial statements.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures
U. S. Department of Health and Human Services			
Passed through			
Aging Cluster:			
NH - Bureau of Elderly and Adult Services			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	512-500352	\$ 97,299
NH - Bureau of Elderly and Adult Services			
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	541-500383/544-500386	558,500
NH - Bureau of Elderly and Adult Services			
Nutrition Services Incentive Program	93.053	18AANHNSIP	162,064
Total Aging Cluster			817,863
NH - Bureau of Elderly and Adult Services			
Social Services Block Grant	93.667	544-500386	357,780
Total U.S. Department of Health and Human Services			1,175,643
U.S. Department of Transportation			
Passed through			
NH - Department of Transportation	20.513	NH-65-X004/NH-65-X005	64,680
Enhanced Mobility of Seniors and Individuals with Disabilities			
Total Expenditures of Federal Awards			<u>\$ 1,240,323</u>

Notes:

1. Basis of Presentation - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Rockingham Nutrition and Meals on Wheels Program under programs of the federal government for the year ended June 30, 2019. 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 Rockingham Nutrition and Meals on Wheels Program, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Rockingham Nutrition and Meals on Wheels Program.
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 Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
3. Indirect Cost Rate - Rockingham Nutrition and Meals on Wheels Program has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.
4. Subrecipients - During the year ended June 30, 2019, there were no awards passed through to subrecipients.

**SHAHEEN ▯ PALLONE
& ASSOCIATES**
CERTIFIED PUBLIC ACCOUNTANTS

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
Rockingham Nutrition and Meals on Wheels Program
Brentwood, 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 Rockingham Nutrition and Meals on Wheels Program (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 10, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions



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*
Page 2

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.

Shaheen, Pallone & Associates, P.C.

North Andover, Massachusetts
January 10, 2020

**SHAHEEN-PALLONE
& ASSOCIATES**
CERTIFIED PUBLIC ACCOUNTANTS

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
Rockingham Nutrition and Meals on Wheels Program
Brentwood, New Hampshire*

Report on Compliance for Each Major Federal Program

We have audited Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's major federal programs for the year ended June 30, 2019. Rockingham Nutrition and Meals on Wheels Program'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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's compliance.



Opinion on Each Major Federal Program

In our opinion, Rockingham Nutrition and Meals on Wheels Program complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Rockingham Nutrition and Meals on Wheels Program 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 Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program'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.

Shaheen, Pallone & Associates, P.C.

North Andover, Massachusetts
January 10, 2020

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Rockingham Nutrition and Meals on Wheels Program 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*.
3. No instances of noncompliance material to the financial statements of Rockingham Nutrition and Meals on Wheels Program were disclosed during the audit.
4. No significant deficiencies relating to the audit of the 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.
5. The auditors' report on compliance for the major federal award programs for Rockingham Nutrition and Meals on Wheels Program expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs of Rockingham Nutrition and Meals on Wheels Program.
7. The programs tested as a major program were:

<u>Program</u>	<u>CFDA No.</u>
Special Programs for the Aging – Title III, Part B - Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging – Title III, Part C - Nutrition Services	93.045
Nutrition Services Incentive Program	93.053

8. The threshold used for distinguishing Type A and B programs was \$750,000.
9. Rockingham Nutrition and Meals on Wheels Program was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

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

None.

**SHAHEEN-PALLONE
& ASSOCIATES**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' COMMENTS ON OTHER MATTERS

A. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2018 - No findings were noted in prior year.

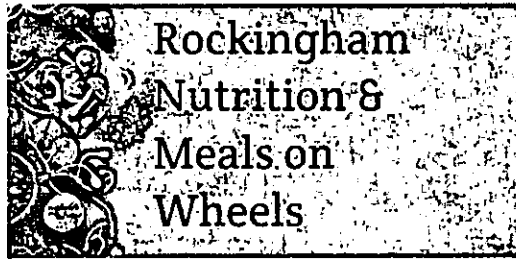
B. PROVIDER ORGANIZATION RESPONSE TO AUDIT REPORT

The contents of the audit report were discussed with the Organization's Board of Directors as well as Debra Perou, Executive Director, and Cyndi Mielke, Accounting Officer, of Rockingham Nutrition and Meals on Wheels Program by William A. Shaheen of Shaheen, Pallone & Associates, P.C., Certified Public Accountants.

All of the responsible officials of Rockingham Nutrition and Meals on Wheels Program are in agreement with the auditors' conclusion.



March 27, 2020



RNMOW Board of Directors' List

Name:

Officers & Committees

Chris Kelsey	Chairman
	<u>Governance, Chair</u>
Diane Kerr	Vice-Chairman
	<u>Governance</u>
David Barka	Treasurer
	<u>Finance, Chair</u>
Sallyann Hawko	Secretary
	<u>Governance</u>
Tim Diaz	<u>Finance</u>
Carolyn O'Driscoll	<u>Governance</u>
Charlotte DiLorenzo	<u>Finance</u>
Sandra J. Tanis	Governance
	<u>Finance</u>

Cynthia E. Mielke

Experience:

Rockingham Nutrition & Meals on Wheels
106 North Road, Brentwood, NH 03833

April 2013 – Present

Accounting Officer – Responsibilities include Payroll, Accounts Receivable, Accounts Payable, Human Resources, Employee Benefits, Insurances and other duties related to the financial aspects of RNMOW.

The Timberland Company
200 Domain Drive, Stratham, NH 03885

2000 - 2012

Executive Assistant
Accessories & Licensing

Executive Assistant
to the CEO/President

Sr. Administrative Assistant
to the Sr. Vice President – Global Product Management

Administrative Assistant to the Vice President – Human Resources

Service Credit Union
2010 Lafayette Road, Portsmouth, NH 03801

1996 – 2000

Executive Secretary to President/CEO

Omni Hotels
500 Lafayette Road, Hampton, NH 03842

1979 - 1996

Administrative Assistant to President /CEO

Education & Training:

Northern Essex Community College, 100 Elliot St., Haverhill, Massachusetts
Associate Degree in Science - Business - (Northern Essex President's List)

Successfully completed N.H. Real Estate Licensing Exam

DEBRA PEROU

EXPERIENCE

Sept. 1978- Present Rockingham Nutrition and Meals on Wheels Program, Inc.
106 North Road, Brentwood, NH 03833

Executive Director of the Rockingham Nutrition and Meals on Wheels Program, a private nonprofit organization that provides community and home delivered meals, social services and transportation to older and temporarily and permanently home bound residents living in Rockingham County, New Hampshire, a 37 town catchment area.

Responsibilities include grant writing and presentation, personnel management, development and evaluation (73 employees), program operation and development (12 program locations, 4 programs); coordination of services, review and monitoring of programs, public relations, fundraising, budget preparation and implementation, work with and for the agency's Board of Directors, including implementation of their decisions; all federal, state, and local reporting requirements, and other duties related to the management of a nonprofit organization.

EDUCATION

BA, Summa Cum Laude, Political Science 1978 Bowdoin College, Brunswick Maine. James Bowdoin Scholar. Phi Beta Kappa.

Continuing Education Numerous seminars, workshops, classes and training on aging, personnel, volunteers, fundraising, board development, general management and more.

PROFESSIONAL AFFILIATIONS

- The National Association of Nutrition and Aging Services
- Meals on Wheels Association of America
- New Hampshire Nutrition Network
- New Hampshire Center for Nonprofits
- New Hampshire Association of Healthy Aging,
- Member of Regional Coordination Transportation Councils, Region 8 & 9 and 10
- Executive Member of Regional Coordination Council Region 10
- New Hampshire Association of Healthy Aging
- New Hampshire Association of Healthy Aging, Steering Committee

Helen Kostrzynski

Objective To work for a non-profit organization and feel that I am making a difference in people's lives

Professional Highlights **Rockingham Nutrition & Meals on Wheels 2008-present**

In my current position I am responsible for the proper functioning of 12 meal sites that serve meals to seniors that come into the centers for lunch and for all 36 home delivered meal routes. We serve over 1000 meals each day, Monday-Friday. I also oversee our senior transportation program, volunteer program, nutrition and safety.

Operations Director

- Oversee all aspect of the day to day functions of all 12 meal sites
- Manage caterer, menu planning and nutrition program
- HR compliance, handling and documenting employee discipline issues, hiring of staff, payroll processing etc.
- Make sure all DOT regulations are met for our transportation program
- Fundraising, track and report on donations from annual campaign and other fundraisers
- Plan and implement fundraisers
- Attend town meetings and other events
- Oversee Transportation program, FTA and DOT regulations and staff training

Auditor / Field Supervisor

- Compliance checks verifying that polices and procedures are being followed
- Run meal sites when managers are out or during vacancies.
- Internal auditing done on meals, ordered/served, staff time keeping, inventory, meal routes and donation tracking
- Complete annual employee evaluation on each manager
- Promote RNMOW at health fairs, senior meetings and conferences
- Network with other referring agency's regarding our services
- Conducts hiring process for site staff
- Works with administration on hiring managers
- Completes annual assessment on each site location
- Liaison between admin. and site staff
- Fundraising

Administrative

- Created a comprehensive Drug – Free workplace policy in accordance with Department of Labor & Department of Transportation guidelines
- Created a policy and protocol hand book for our Volunteer workers program in accordance with Workmen's comp. regulations and Department of Labor guidelines
- Chairperson of agency wide Safety program

Skills

- Microsoft Office platforms
- Servsafe certification
- Strong working knowledge of dietary guidelines
- Attend annual nutrition trainings and conferences

Helen Kostrzynski

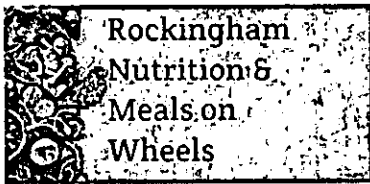
- Strong working knowledge of Department of Transportation safety regulations and training requirements
- Certified to train in Defensive Driving, Emergency Procedures and Para-transit
- Strong working knowledge of Department of Labor regulations and guidelines
- Attend annual Department of Labor trainings
- Strong organizational and communications skills

Employment History

Operations Director		2017- present
Auditor / Field Supervisor / Administrative Assistant	Rockingham Nutrition & Meals on Wheels, Brentwood, NH	2008 -2017
Banquet Team Member	The Wentworth by the Sea, New Castle, NH	2005-2010
Sales Representative	Rainbow Play systems, Portsmouth, NH	2001-2006

Education

B.A. Psychology	University of New Hampshire, Durham, NH	2005
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CONTRACTOR NAME:

Rockingham Nutrition and Meals on Wheels Program

March 27, 2020

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Debra Perou	Executive Director	91,510	65%	59,481
Cyndi Mielke	Account and Payroll Officer	44,654	65%	29,025
Helen Kostrzynski	Operations Director	46,861	65%	30,459

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Southwestern Community Services, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 63 Community Way, Keene, NH, 03431.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$384,640.
3. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
4. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
6. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: ~~Deborah Scheetz~~ Ann Landry
Title: Director Associate Commissioner

Southwestern Community Services, Inc.

5/18/2020
Date

[Signature]
Name: John A MANNING
Title: CEO

9m
5/18/2020

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws; as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (herein after referred to as NH Administrative Rule He-E 502).
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in Sullivan County that include:
 - 2.1.1. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.1.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.1.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.

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



Exhibit A Amendment #3

- 2.1.1.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
- 2.1.1.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.2. Title III B Supportive Services. The Contractor shall:
 - 2.1.2.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.2.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.2.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.2.1.2.1. Picking up medications at a pharmacy.
 - 2.1.2.1.2.2. Buying clothing for the client.
 - 2.1.2.1.2.3. Buying other items for the client.
 - 2.1.2.1.3. Provide receipts to the client after each shopping transaction.
 - 2.1.2.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
 - 2.1.2.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
 - 2.1.2.2. Request approval from the Department before providing Title III B Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.2.2.1. Steps of the delivery process;
 - 2.1.2.2.2. Steps for accounting for and ensuring proper use of each client's money; and

JM
5/18/2010

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



2.1.2.2.3. Method of paying for the goods.

2.2. Access to Services

2.2.1. The Contractor shall assist individuals in accessing transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.

2.3. Individual Requests for Application for Services

2.3.1. For Title III transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502.

2.4. Individual Eligibility Requirements for Services

2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 502.

2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with and NH Administrative Rule He-E 502.

2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1) year eligibility period, in accordance with and NH Administrative Rule He-E 502.

2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.

2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.

2.5. Individual Assessments and Service Plans

2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 502.

2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 502.

2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
- 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.
- 2.7. Individual Donations and Fees
- 2.7.1. To comply with the requirements for Title III Services, the Contractor:
- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.
 - 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
 - 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
 - 2.7.1.4. Agrees not to bill or invoice individuals or their families.
 - 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
 - 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.
- 2.8. Adult Protection Services
- 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

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



Exhibit A Amendment #3

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:
 - 2.11.1.1.1. Child pornography.
 - 2.11.1.1.2. Rape.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated, or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.
 - 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.3.6. Actual Units served, by program service provided, by funding source.
- 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
- 3.3.8. Number of Title III recipients served with funds not provided through this Contract.
- 3.3.9. Unmet need or waiting list.
- 3.3.10. Length of time individuals are on a waiting list.
- 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
- 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
- 3.3.13. A plan to address how to resolve the issues in Section-3.3.12.
- 3.4. The Contractor shall submit the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
 - 3.4.1. For transportation:
 - 3.4.1.1. The number of individuals served by town and in the aggregate;
 - 3.4.1.2. The number of miles in the aggregate;
 - 3.4.1.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
 - 3.5.1. Data.
 - 3.5.2. Financial records.
 - 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
 - 3.5.4. Scheduled phone access to Contractor staff.
 - 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
- 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

JM
5/18/2020



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.
5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit B Amendment #3

noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

Jm
5/18/2020

Exhibit B-1 Rate Sheet
Amendment #3

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	1,411	\$23.70		\$ 33,440.70
			Subtotal		\$ 33,440.70

7/1/2017 through 06/30/2018 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	2,822	\$24.89		\$ 70,239.58
			Subtotal		\$ 70,239.58

7/1/2018 through 06/30/2019 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Nutrition and Transportation	PerClient/PerDay	2,822	\$24.89	\$24.89	\$ 70,239.58
			Subtotal		\$ 70,239.58

7/1/2019 through 06/30/2020 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	2,822	\$24.89		\$ 70,239.58
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,822	\$24.89		\$ 70,239.58
			Subtotal		\$ 70,239.58

7/1/2020 through 06/30/2021 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	2,822	\$24.89		\$70,240.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,822	\$24.89		\$70,240.00
			Subtotal		\$ 70,240.00

7/1/2021 through 06/30/2022 Service Units					
	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Nutrition and Transportation	PerClient/PerDay	2,822	\$24.89		\$70,240.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,822	\$24.89		\$70,240.00
			Subtotal		\$ 70,240.00

Total		\$ 384,639.44
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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

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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

JM
5/18/2020

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.).

JM
5/18/2020

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

JM
5/18/2020

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

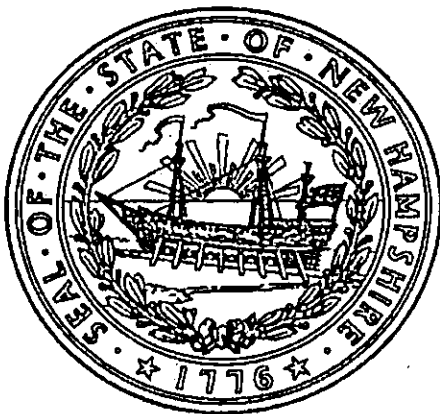
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65514

Certificate Number: 0004894084



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of April A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Elaine M. Amer, 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 Southwestern Community Services, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on February 18, 20 16, at which a quorum of the Directors/shareholders were present and voting.
(Date)

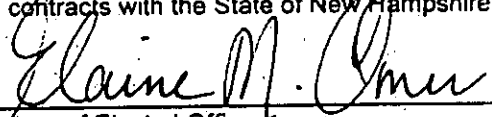
VOTED: That John A. Manning, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southwestern Community Services Inc. to enter into contracts or agreements with the State.
(Name of Corporation/ LLC)

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

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

Dated: May 18, 2020


Signature of Elected Officer
Name: Elaine M. Amer
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/1/2020

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

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

PRODUCER Clark - Mortenson Insurance P.O. Box 606 Keene NH 03431	CONTACT NAME: PHONE (A/C, No., Ext): 603-352-2121 FAX (A/C, No.): 603-357-8491 E-MAIL ADDRESS: csr24admin@clark-mortenson.com	
	INSURER(S) AFFORDING COVERAGE INSURER A : Philadelphia Insurance Company INSURER B : Maine Employer Mutual Insurance Co. INSURER C : INSURER D : INSURER E : INSURER F :	NAIC # 0
INSURED Southwestern Comm Services Inc PO Box 603 Keene NH 03431	SOUTHWESTERNCOM	

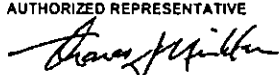
COVERAGES **CERTIFICATE NUMBER: 413426169** **REVISION NUMBER:**

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 YWVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2000692	6/30/2019	6/30/2020	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			PHPK2000704	6/30/2019	6/30/2020	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB681876	6/30/2019	6/30/2020	EACH OCCURRENCE	\$ 2,000,000
							AGGREGATE	\$ 2,000,000
								\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	3102800768	4/1/2020	4/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 500,000
							E.L. DISEASE - EA EMPLOYEE	\$ 500,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000
A	Professional Liability			PHPK2000692	6/30/2019	6/30/2020	\$1,000,000 per occurrence \$2,000,000 general aggregate	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Workers Compensation Statutory coverage provided for the State of NH
 All Executive Officers are included in the Workers Compensation coverage

CERTIFICATE HOLDER**CANCELLATION**

Bureau of Elderly and Adult Services Division of Community Based Care Services NH Department of Health & Human Services 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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SCS Vision Statement

SCS seeks to create and support a climate within the communities of Southwestern New Hampshire wherein poverty is never accepted as chronic or permanent condition in any person's life.

SCS Mission Statement

SCS strives to empower low income people and families; with dignity and respect, SCS will provide direct assistance, reduce stressors, and advocate for such persons and families as they life themselves toward self-sufficiency.

Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC.
AND RELATED COMPANIES

**FOR THE YEARS ENDED
MAY 31, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS**

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2019 AND 2018**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Consolidated Statements of Financial Position	3
Consolidated Statement of Activities	4
Consolidated Statements of Cash Flows	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Notes to Consolidated Financial Statements	9 - 26
Supplementary Information:	
Consolidated Schedules of Functional Revenues and Expenses	27 - 28
Schedule of Expenditures of Federal Awards	29
Notes to Schedule of Expenditures of Federal Awards	30
Independent Auditors' Reports on Internal Control and Compliance	31 - 34
Schedule of Findings and Questioned Costs	35
Summary Schedule of Prior Audit Findings	36

To the Board of Directors of
Southwestern Community Services, Inc.
Keene, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statements of financial position as of May 31, 2019 and 2018, and the related consolidated statements of cash flows, functional expenses, and notes to the consolidated financial statements for the years then ended, and the related consolidated statement of activities for the year ended May 31, 2019.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. and related companies as of May 31, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Southwestern Community Services, Inc. and related companies' 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 17, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2019, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

LEON, Mc Donnell : Roberts
Professional Association

November 5, 2019
Wolfeboro, New Hampshire

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
MAY 31, 2019 AND 2018**

ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 882,187	\$ 1,086,895
Accounts receivable	1,245,826	1,059,922
Prepaid expenses	51,722	35,019
Notes receivable	112,000	112,000
Interest receivable	45,547	45,547
Total current assets	<u>2,337,282</u>	<u>2,339,383</u>
PROPERTY		
Land and buildings	19,188,791	14,438,178
Vehicles and equipment	554,976	549,305
Furniture and fixtures	220,291	39,617
Total property	<u>19,964,058</u>	<u>15,027,100</u>
Less accumulated depreciation	<u>7,938,217</u>	<u>4,880,952</u>
Property, net	<u>12,025,841</u>	<u>10,146,148</u>
OTHER ASSETS		
Investment in related parties	198,728	88,706
Due from related parties	59,102	188,523
Cash escrow and reserve funds	849,334	517,853
Security deposits	62,996	51,996
Other assets	384	384
Total other assets	<u>1,170,544</u>	<u>847,462</u>
Total assets	<u>\$ 15,533,667</u>	<u>\$ 13,332,993</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 391,613	\$ 124,085
Accrued expenses	119,620	206,178
Accrued payroll and payroll taxes	233,900	250,692
Other current liabilities	138,740	135,573
Refundable advances	180,994	193,931
Interest payable	49,547	-
Current portion of long term debt	227,221	216,438
Total current liabilities	1,341,635	1,126,897
NONCURRENT LIABILITIES		
Long term debt, less current portion shown above	<u>9,086,445</u>	<u>8,273,983</u>
Total liabilities	<u>10,428,080</u>	<u>9,400,880</u>
NET ASSETS		
Without donor restrictions	4,922,671	3,787,422
With donor restrictions	182,916	144,691
Total net assets	<u>5,105,587</u>	<u>3,932,113</u>
Total liabilities and net assets	<u>\$ 15,533,667</u>	<u>\$ 13,332,993</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MAY 31, 2019
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>	<u>2018 Total</u>
REVENUES AND OTHER SUPPORT				
Government contracts	\$ 10,672,702	\$ -	\$ 10,672,702	\$ 11,055,093
Program service fees	2,485,405	-	2,485,405	1,868,188
Rental income	995,380	-	995,380	801,642
Developer fee income	-	-	-	50,000
Support	326,558	125,833	452,391	509,229
Sponsorship	70,893	-	70,893	105,286
Interest income	7,153	-	7,153	8,959
Forgiveness of debt	388,849	-	388,849	75,971
Miscellaneous	120,697	-	120,697	100,772
In-kind contributions	241,499	-	241,499	161,852
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and other support	15,309,136	125,833	15,434,969	14,736,992
NET ASSETS RELEASED FROM RESTRICTIONS				
	<u>87,608</u>	<u>(87,608)</u>	<u>-</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	<u>15,396,744</u>	<u>38,225</u>	<u>15,434,969</u>	<u>14,736,992</u>
EXPENSES				
Program services				
Home energy programs	5,238,483	-	5,238,483	4,847,201
Education and nutrition	2,659,830	-	2,659,830	2,530,152
Homeless programs	1,994,872	-	1,994,872	2,172,388
Housing services	2,319,865	-	2,319,865	2,048,214
Economic development services	721,370	-	721,370	728,119
Other programs	894,986	-	894,986	945,391
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	13,829,406	-	13,829,406	13,271,465
Supporting activities				
Management and general	<u>1,880,406</u>	<u>-</u>	<u>1,880,406</u>	<u>1,749,700</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	<u>15,709,812</u>	<u>-</u>	<u>15,709,812</u>	<u>15,021,165</u>
CHANGES IN NET ASSETS BEFORE LOSS ON SALE OF PROPERTY				
	(313,068)	38,225	(274,843)	(284,173)
LOSS ON SALE OF PROPERTY				
	(6,481)	-	(6,481)	(4,583)
GAIN (LOSS) ON INVESTMENT IN LIMITED PARTNERSHIPS				
	<u>18,116</u>	<u>-</u>	<u>18,116</u>	<u>(188)</u>
	<hr/>	<hr/>	<hr/>	<hr/>
CHANGE IN NET ASSETS	(301,433)	38,225	(263,208)	(288,944)
NET ASSETS, BEGINNING OF YEAR				
	3,787,422	144,691	3,932,113	3,397,772
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIP				
	<u>1,436,682</u>	<u>-</u>	<u>1,436,682</u>	<u>823,285</u>
	<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS, END OF YEAR	<u>\$ 4,922,671</u>	<u>\$ 182,916</u>	<u>\$ 5,105,587</u>	<u>\$ 3,932,113</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MAY 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (263,208)	\$ (288,944)
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation and amortization	580,115	467,929
Loss on sale of property	6,481	4,583
(Gain) loss on investment in limited partnerships	(18,116)	188
Forgiveness of debt	(388,849)	(75,971)
(Increase) decrease in assets:		
Accounts receivable	(185,904)	265,199
Prepaid expenses	5,509	(3,439)
Interest receivable	-	(4,480)
Due from related parties	44,240	66,149
Security deposits	5,151	(2,623)
Increase (decrease) in liabilities:		
Accounts payable	145,829	(53,220)
Accrued expenses	(106,905)	(38,863)
Accrued payroll and payroll taxes	(16,792)	9,657
Other current liabilities	3,167	(13,125)
Refundable advances	(12,937)	(44,414)
Interest payable	49,547	-
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(152,672)</u>	<u>288,626</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) decrease in escrow funds	(33,568)	5,846
Proceeds from sale of property	215,000	-
Purchase of property	(139,717)	(142,791)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>41,715</u>	<u>(136,945)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term debt	40,048	76,143
Repayment of long term debt	(160,029)	(112,612)
NET CASH USED IN FINANCING ACTIVITIES	<u>(119,981)</u>	<u>(36,469)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(230,938)	115,212
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,086,895	947,175
CASH TRANSFERRED FROM LIMITED PARTNERSHIP	<u>26,230</u>	<u>24,508</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 882,187</u>	<u>\$ 1,086,895</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED MAY 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 203,408</u>	<u>\$ 142,467</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Transfer of assets from newly consolidated LP:		
Prepaid expenses	\$ (22,212)	\$ (12,328)
Land and buildings	(2,373,335)	(894,504)
Furniture and fixtures	(168,237)	(96,338)
Cash escrow and reserve funds	(297,913)	(164,110)
Security deposits	<u>(16,151)</u>	<u>(11,467)</u>
Total transfer of assets from newly consolidated LP	<u>\$ (2,877,848)</u>	<u>\$ (1,178,747)</u>
Transfer of liabilities from newly consolidated LP:		
Accounts payable	\$ 121,699	\$ 10,810
Accrued expenses	20,347	11,199
Due to related parties	85,181	-
Long term debt	<u>1,332,075</u>	<u>304,073</u>
Total transfer of liabilities from newly consolidated LP	<u>\$ 1,559,302</u>	<u>\$ 326,082</u>
Total partners' capital from newly consolidated LP	\$ 1,344,776	\$ 877,173
Partners' capital previously recorded as investment in related parties	<u>91,906</u>	<u>(53,888)</u>
Total transfer of partners' capital from newly consolidated LP	<u>\$ 1,436,682</u>	<u>\$ 823,285</u>

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2019**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2019 Total
Payroll	\$ 432,968	\$ 1,224,966	\$ 377,565	\$ 775,425	\$ 414,730	\$ 432,826	\$ 3,658,530	\$ 755,068	\$ 4,411,598
Payroll taxes	33,521	97,919	29,527	58,738	33,519	34,195	288,419	58,304	346,723
Employee benefits	108,054	415,800	142,654	280,965	97,771	180,294	1,232,848	111,111	1,343,959
Retirement	29,200	70,406	16,906	61,936	27,831	16,181	224,462	71,547	296,000
Advertising	-	500	1,912	4,013	818	9,487	16,730	-	18,730
Bank charges	-	-	-	4,444	-	1	4,445	7,329	11,774
Bad debt expense	-	10	-	90	-	-	100	-	100
Computer cost	-	24,540	4,750	3,027	14,926	750	48,002	116,848	164,848
Contractual	629,045	32,930	230,984	38,696	2,719	118,585	1,050,959	39,743	1,090,702
Depreciation	-	28,300	108,291	281,950	-	14,207	432,748	147,387	580,115
Dues/regISTRATION	-	5,277	-	488	-	1,312	7,945	11,870	19,824
Duplicating	-	8,832	-	-	-	-	8,852	4,155	13,007
Insurance	6,714	14,798	23,590	80,672	14,130	7,164	127,068	33,892	160,960
Interest	-	7,775	8,022	21,956	-	1,610	39,363	164,045	203,406
Meeting and conference	8,673	813	2,567	8,104	565	22,569	43,291	24,957	68,248
Miscellaneous expense	181	1,695	637	34,793	3,851	2,931	43,888	19,278	63,166
Miscellaneous taxes	-	-	-	34,900	-	-	34,900	389	35,289
Equipment purchases	1,292	15,274	-	7,287	-	-	23,853	1,180	25,033
Office expense	24,620	8,499	6,695	11,476	6,456	807	58,754	11,656	70,410
Postage	97	286	138	53	214	-	770	24,238	25,008
Professional fees	4,300	-	1,301	36,095	-	-	41,696	90,968	132,664
Staff development and training	2,128	1,580	1,678	72	1,904	21,877	28,239	10,590	38,829
Subscriptions	-	-	-	655	354	-	1,009	399	1,408
Telephone	2,087	2,356	16,479	17,617	2,338	1,689	44,664	52,308	96,972
Travel	7,951	16,256	15,412	5,183	29,531	808	74,941	4,855	79,796
Vehicle	2,300	5,225	1,088	37,795	44,426	8,568	99,402	13,436	112,838
Rent	-	24,800	-	159	-	-	24,959	-	24,959
Space costs	-	194,948	332,351	512,392	1,000	376	1,041,085	106,866	1,147,931
Direct client assistance	3,947,152	214,438	668,284	10,674	23,819	21,049	4,885,214	-	4,885,214
In-kind expenses	-	241,499	-	-	-	-	241,499	-	241,499
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	5,238,483	2,650,830	1,994,872	2,319,865	721,370	894,986	13,829,406	1,880,406	15,709,812
Allocation of management and general expenses	712,284	381,661	271,246	315,438	98,086	121,693	1,880,406	(1,880,406)	-
TOTAL FUNCTIONAL EXPENSES	\$ 5,950,767	\$ 3,032,491	\$ 2,266,118	\$ 2,635,301	\$ 819,456	\$ 1,016,679	\$ 15,709,812	\$ -	\$ 15,709,812

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC.
CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2018

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2018 Total
Payroll	\$ 398,452	\$ 1,206,631	\$ 435,538	\$ 771,028	\$ 405,189	\$ 439,358	\$ 3,658,190	\$ 774,406	\$ 4,432,662
Payroll taxes	31,599	99,862	34,153	56,803	30,418	36,918	289,771	60,913	350,684
Employee benefits	122,782	453,204	148,394	278,383	87,744	187,020	1,275,517	54,500	1,330,107
Retirement	24,960	69,878	21,031	64,244	19,280	17,448	216,821	73,148	290,969
Advertising	-	142	1,867	4,100	2,114	16,172	24,491	-	24,491
Bank charges	15	-	120	3,834	-	-	3,969	6,079	13,048
Computer cost	-	9,185	4,300	14,144	14,298	3,500	45,427	62,052	107,479
Contractual	518,340	52,463	242,935	20,362	2,718	109,718	948,536	14,921	963,457
Depreciation	-	28,300	108,291	197,840	-	16,131	320,562	147,267	467,829
Dues/registration	-	6,036	-	343	-	986	907	-	16,530
Duplicating	1,584	8,148	-	-	-	-	9,732	4,321	14,053
Insurance	5,909	13,381	23,853	52,287	14,610	8,248	118,098	38,380	156,448
Interest	-	8,856	7,759	6,997	-	2,554	25,966	116,201	142,467
Meeting and conference	3,901	58	8,293	7,177	600	19,305	40,394	33,824	76,318
Miscellaneous expense	909	971	2,303	18,968	4,442	18,560	45,861	13,182	59,043
Miscellaneous taxes	-	-	-	29,381	-	-	29,381	896	27,387
Equipment purchases	4,670	24,320	80	12,348	-	-	41,418	2,305	43,723
Office expense	34,413	12,613	8,440	14,506	12,042	4,076	86,090	20,402	106,492
Postage	132	274	182	31	348	50	1,017	22,918	23,935
Professional fees	4,890	-	1,875	15,879	-	-	22,644	83,788	106,410
Staff development and training	1,430	23,224	2,824	8,257	6,675	28,044	69,784	2,943	72,727
Subscriptions	-	-	28	87	-	-	115	1,329	1,444
Telephone	2,086	15,297	19,681	14,569	2,436	3,239	57,307	66,578	113,883
Travel	5,335	20,013	20,312	5,195	29,509	2,000	82,364	3,600	86,973
Vehicle	2,140	2,610	712	31,826	48,200	9,201	91,699	10,961	102,570
Rent	-	25,201	-	-	-	-	25,201	-	25,201
Space costs	148	140,213	226,849	438,344	-	1,009	836,563	128,966	965,529
Direct client assistance	3,883,466	145,220	823,938	14,447	60,831	23,843	4,741,445	-	4,741,445
In-kind expenses	-	161,852	-	-	-	-	161,852	-	161,852
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	4,847,201	2,530,182	2,172,388	2,048,214	728,119	945,301	13,271,485	1,748,700	15,021,165
Allocation of management and general expenses	839,051	333,873	286,407	279,035	95,893	124,839	1,749,700	(1,749,700)	-
TOTAL FUNCTIONAL EXPENSES	\$ 5,486,252	\$ 2,863,725	\$ 2,458,795	\$ 2,318,249	\$ 824,114	\$ 1,070,030	\$ 15,021,185	\$ -	\$ 15,021,185

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2019 AND 2018

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Southwestern Community Services, Inc. (the Organization) is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support service and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

Principles of Consolidation

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

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Drewsville Carriage House Associates, Limited Partnership (Drewsville)
- Jaffrey Housing Associates, Limited Partnership (Jaffrey) – Sold 2/1/19
- Troy Senior Housing Associates, Limited Partnership (Troy Senior)
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester) Consolidation began 8/16/17
- Swanzey Township Housing Associates, Limited Partnership (Swanzey) Consolidation began 6/30/18
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook) Consolidation began 5/01/19

Basis of Accounting

The consolidated financial statements of Southwestern Community Services, Inc. and related companies have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

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

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

As of May 31, 2019 and 2018, the Organization had net assets without donor restrictions and with donor restrictions.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2018 from which the summarized information was derived.

Refundable Advances

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

In-Kind Support

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

Estimates

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

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at May 31, 2019 and 2018. The Organization has no policy for charging interest on overdue accounts.

Notes Receivable

The Organization has two notes receivable from an unrelated third party. The notes receivables are stated at the amount that is expected to be collected at year end. Interest is accrued at a rate of 4% annually. The balance of the notes receivable and related interest receivable was \$112,000 and \$45,547, respectively, at May 31, 2019 and 2018.

Current Vulnerability Due to Certain Concentrations

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2019 and 2018, approximately 68% and 75%, respectively, of the Organization's total revenue was received from government agencies. The future nature of the organization is dependent upon continued support from the government.

Concentration of Credit Risk

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

Property and Depreciation

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than \$5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2019 and 2018 totaled \$580,115 and \$467,929, respectively.

Advertising

The Organization expenses advertising costs as incurred.

Revenue Recognition

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

Income Taxes

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards totaling \$1,012,604 and \$915,425 at May 31, 2019 and 2018, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling \$579 and \$607 at May 31, 2019 and 2018, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2022.

The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Tax benefit from loss carryforwards	\$212,768	\$137,408
Valuation allowance	<u>(212,768)</u>	<u>(137,408)</u>
Deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

Drewsville, Jaffrey, Troy Senior, Winchester, Keene East Side, Swanzey, and Snow Brook are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years (tax years ending May 31, 2017 – 2019), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Fair Value of Financial Instruments

FASB ASC Topic No. 820-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with ASC 820-10, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

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

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

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

The carrying amount of cash, accounts receivables, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. The costs of providing certain program and supporting services have been directly charged.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human services. The indirect cost rate is 11.96% effective from June 1, 2017 through May 31, 2020.

NOTE 2

BANK LINE OF CREDIT

The Organization has a \$250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate. The line is secured by all the Organization's assets. As of May 31, 2019 and 2018, the interest rate was 5.50% and 4.75%, respectively. There was no outstanding balance at May 31, 2019 and 2018.

NOTE 3**LONG TERM DEBT**

The long term debt at May 31, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
1% mortgage payable to New Hampshire Housing in monthly installments for principal and interest of \$891 through August 2032. The note is secured by real estate of the Organization (NHHFA, 96 Main Street).	\$ 145,647	\$ 154,832
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street).	31,589	32,147
5.5% note payable to a bank in monthly installments for principal and interest of \$978 through March 2021. The note is secured by real estate of the Organization (People's United Bank, Ashuelot).	20,672	31,143
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHHFA, 17 Pearl).	244,505	244,505
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHHFA, 41-43 Central).	376,363	376,363
4.25% mortgage payable to a bank in monthly installments for principal and interest of \$1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019 and is now due December 2026. Under the amendment, interest rate is 4.94% and monthly installments for principal and interest are \$1,957. The note is secured by real estate of the Organization (People's United Bank, Milestones).	146,515	162,223

	<u>2019</u>	<u>2018</u>
4.375% note payable to Rural Housing Service in monthly installments for principal and interest of \$11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	2,212,288	2,247,266
Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000
4% note payable to a development company, in annual interest installments only through March 2015 at which time a final balloon payment of the entire principal balance was due. The remaining balance is still outstanding at May 31, 2019 and is classified as current. The note is secured by real estate of the Organization (MEDC, Keene Office/Community Way).	63,000	63,000
4% note payable to a development company, in annual interest installments only through March 2015 at which time a final balloon payment of the entire principal balance was due. The remaining balance is still outstanding at May 31, 2019 and is classified as current. The note is secured by real estate of the Organization (MEDC, Keene Office/Community Way).	45,000	45,000
Note payable to a bank in monthly installments for principal and interest of \$2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% and 4.07% at May 31, 2019 and 2018, respectively. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	401,891	414,567
5.19% note payable to a bank in monthly installments for principal and interest of \$889 through May 2021. The note is secured by real estate of the Organization (TD Bank, 45 Central Street).	94,733	100,254

	<u>2019</u>	<u>2018</u>
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, Ashuelot).	125,000	150,000
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, 112 Charlestown Road).	75,000	90,000
Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the Organization (NHHFA, Second Chance).	794,189	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	344,536	363,677
6.99% note payable to a finance company in monthly installments for principal and interest of \$652 through June 2019. The note is secured by a vehicle (TCF, Econoline Van).	1,293	8,741
5.54% note payable to a finance company in monthly installments for principal and interest of \$543 through August 2022. The note is secured by a vehicle (Ally, Econoline Van).	19,287	24,564

	<u>2019</u>	<u>2018</u>
Jaffrey - 30-year deferred note payable to the Town of Jaffrey, New Hampshire. Payment of principal and accrued interest at 1% were deferred until the note matures in June 2027. The note was secured by land and buildings. The balance included cumulative accrued interest of \$53,651 (CDBG). Jaffrey was sold during the year ended May 31, 2019 and the balance was forgiven.	-	303,651
Jaffrey - 6% note payable to a bank in monthly installments for principal and interest of \$485 through August 2027. The note was secured by land and buildings (TD Bank). Jaffrey was sold during the year ended May 31, 2019 and this note was paid in full.	-	41,099
Troy Senior - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG).	640,000	640,000
Troy Senior - Non-interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficiency improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHHFA).	140,210	140,210
Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	900,000
Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	185,899	178,172

	<u>2019</u>	<u>2018</u>
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficiency improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHHFA).	228,934	228,934
Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	282,720	-
Swanzey - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of \$1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	377,110	-
Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of \$2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	446,561	-
Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	237,173	-

	<u>2019</u>	<u>2018</u>
Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of \$370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHHFA).	50,436	53,826
Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHHFA).	92,058	92,058
Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low-income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	<u>150,000</u>	<u>150,000</u>
Total long-term debt before unamortized deferred financing costs	9,332,609	8,490,421
Unamortized deferred financing costs	<u>(18,943)</u>	<u>-</u>
	9,313,666	8,490,421
Less current portion due within one year	<u>227,221</u>	<u>216,438</u>
	<u>\$ 9,086,445</u>	<u>\$ 8,273,983</u>

The schedule of maturities of long term debt at May 31, 2019 is as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2020	\$ 227,221
2021	121,051
2022	115,864
2023	115,596
2024	118,605
Thereafter	<u>8,634,272</u>
Total	<u>\$ 9,332,609</u>

NOTE 4 **OPERATING LEASES**

The Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2024. Monthly lease payments range from \$60 to \$3,625. Lease expense for the years ended May 31, 2019 and 2018 totaled \$144,880 and \$136,963 respectively.

Future minimum payments as of May 31, 2019 on the above leases are as follows:

Year Ending	Amount
<u>May 31</u>	
2020	\$ 78,745
2021	21,677
2022	18,318
2023	1,050
2024	720
Thereafter	<u>120</u>
Total	<u>\$ 120,630</u>

NOTE 5 **ACCRUED COMPENSATED BALANCES**

At May 31, 2019 and 2018, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$131,864 and \$130,140, respectively.

NOTE 6 **CONTINGENCIES**

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of ten limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately \$14,151,000 and \$15,553,000 at May 31, 2019 and 2018, respectively.

Partnership real estate with a cost basis of approximately \$35,831,000 and \$41,158,000 at May 31, 2019 and 2018, respectively, provides collateral on these loans.

The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2019 and 2018.

NOTE 7 **RELATED PARTY TRANSACTIONS**

During the years ended May 31, 2019 and 2018, SCS Housing, Inc. managed ten limited partnerships. Management fees charged by SCS Housing, Inc. totaled \$313,466 and \$322,973, for the years ended May 31, 2019 and 2018, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled \$59,102 and \$188,523, respectively, at May 31, 2019 and 2018.

NOTE 8 **EQUITY INVESTMENT**

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

	<u>2019</u>	<u>2018</u>
Cityside Housing Associates, LP	\$ (9,500)	\$ (9,492)
Marlborough Homes, LP	(11)	8
Payson Village Senior Housing Associates, LP	(12,503)	(12,491)
Railroad Square Senior Housing Associates, LP	(1,897)	(1,715)
Warwick Meadows Housing Associates, LP	(21)	(17)
Woodcrest Drive Housing Associates, LP	222,842	222,846
Westmill Senior Housing, LP	78	90
Swanzey Township Housing Associates, LP	-	(31,190)
Snow Brook Meadow Village Housing Associates, LP	-	(60,716)
Keene Highland Housing Associates, LP	(260)	(243)
Pilot Health, LLC	-	(18,374)
	<u>\$ 198,728</u>	<u>\$ 88,706</u>

SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, and Woodcrest Drive Housing Associates, LP, a 0.10% partner of Railroad Square Senior Housing Associates, LP, and a 1% partner in Westmill Senior Housing, LP during the years ended May 31, 2019 and 2018.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2019 and 2018.

The remaining 99.99% ownership interest in Swanzey Township Housing Associates, LP and Snow Brook Meadow Village Housing Associates, LP were acquired by Southwestern Community Services, Inc. during the year ending May 31, 2019 (see Note 12), and therefore the limited partnership is included in the consolidated financial statements for the year ended May 31, 2019. The remaining 99.99% ownership interest in Winchester Senior Housing Associates, LP was acquired by Southwestern Community Service, Inc. during the year ended May 31, 2018 (see Note 12), and therefore the limited partnership is included in the consolidated financial statements for the year ended May 31, 2019 and 2018.

Southwestern Community Services, Inc. was a 14.3% member of Pilot Health, LLC during the year ended May 31, 2018. Pilot Health was terminated during the year ended May 31, 2019.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2019 and 2018, consists of the following:

	<u>2019</u>	<u>2018</u>
Total assets	<u>\$ 5,745</u>	<u>\$ 32,782</u>
Total liabilities	2,454	47,461
Capital/Member's equity	<u>3,291</u>	<u>(14,679)</u>
	<u>\$ 5,745</u>	<u>\$ 32,782</u>
Income	\$ 426	\$ 84,713
Expenses	<u>661</u>	<u>81,478</u>
Net income (loss)	<u>\$ (235)</u>	<u>\$ 3,235</u>

NOTE 9 **RETIREMENT PLAN**

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled \$296,009 and \$289,969 for the years ended May 31, 2019 and 2018, respectively.

NOTE 10 **RESTRICTIONS ON NET ASSETS**

Net assets with donor restrictions are available for the following purposes:

	<u>2019</u>	<u>2018</u>
NNECAC – Annual Conference Fund	\$ 5,973	\$ 21,327
Stand Down	-	4,963
GAPS/Warm Fund	91,908	118,401
Transport	47,260	-
HS Parents Association	6,575	-
EHS	<u>31,200</u>	<u>-</u>
Total net assets with donor restrictions	<u>\$ 182,916</u>	<u>\$ 144,691</u>

NOTE 11 **FORGIVENESS OF DEBT**

During the year ended May 31, 2019, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD and Community Development Finance Authority. Forgiveness of debt income totaled \$388,849 for the year ended May 31, 2019.

During the year ended May 31, 2018, the Organization realized forgiveness of debt income in connection with notes payable to the County of Cheshire, HUD and New Hampshire Housing. Forgiveness of debt income totaled \$75,971 for the year ended May 31, 2018.

NOTE 12 TRANSFER OF PARTNERSHIP INTEREST

During the years ended May 31, 2019 and 2018, Southwestern Community Services, Inc. acquired a partnership interest in three low-income housing limited partnerships: Winchester, Swanzey and Snow Brook. The amount paid for the partnership interest in Winchester, Swanzey and Snow Brook was \$1 each, and at the time of acquisition, Southwestern Community Services, Inc. became the general partner. The following is a summary of the assets and liabilities of the partnership at the date of acquisition:

	<u>2018</u>	<u>2019</u>	
	<u>Winchester</u>	<u>Swanzey</u>	<u>Snow Brook</u>
Date of Transfer	08/16/2017	06/30/2018	05/01/2019
Cash	\$ 24,508	\$ 12,856	\$13,374
Security deposits	11,467	7,330	8,821
Cash reserves	164,110	119,061	178,852
Property, net	990,842	1,330,231	1,211,341
Other assets	<u>12,328</u>	<u>6,436</u>	<u>15,776</u>
Total assets	<u>1,203,255</u>	<u>1,475,914</u>	<u>1,428,164</u>
Notes payable	304,073	666,902	665,173
Other Liabilities	<u>22,009</u>	<u>87,108</u>	<u>140,119</u>
Total liabilities	<u>326,082</u>	<u>754,010</u>	<u>805,292</u>
Partners' capital	877,173	721,904	622,872
Partners' capital previously recorded as an investment in related parties	<u>(53,888)</u>	<u>31,190</u>	<u>60,716</u>
Partners' capital transferred	<u>\$ 823,285</u>	<u>\$ 753,094</u>	<u>\$ 683,588</u>

NOTE 13 AVAILABILITY AND LIQUIDITY

The following represents Southwestern Community Services' financial assets as of May 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 882,187	\$ 1,086,895
Accounts receivable	1,245,826	1,095,486
Due from related party	59,102	188,523
Notes receivable	112,000	112,000
Interest receivable	45,547	45,547
Cash escrow and reserve funds	<u>849,334</u>	<u>517,853</u>
Total financial assets	<u>3,193,996</u>	<u>3,046,304</u>
Less amounts not available to be used within one year:		
Due from related party	(59,102)	(188,523)
Notes receivable	(112,000)	(112,000)
Interest receivable	(45,547)	(45,547)
Reserve funds	<u>(729,486)</u>	<u>(444,980)</u>
Total amounts not available within one year	<u>(946,135)</u>	<u>(791,050)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,247,861</u>	<u>\$ 2,255,254</u>

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately \$1,224,000 and \$1,183,000 at May 31, 2019 and 2018, respectively. The Organization has a \$250,000 line of credit available to meet cash flow needs.

NOTE 14 RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 15 SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through November 5, 2019, the date the financial statements were available to be issued.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES
CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2019

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2019 Total
REVENUES									
Government contracts	\$ 4,846,587	\$ 2,853,470	\$ 1,807,864	\$ 53,038	\$ 734,588	\$ 148,424	\$ 10,243,780	\$ 428,933	\$ 10,672,702
Program service fees	572,421	-	74,144	997,180	24,700	772,976	2,441,381	44,014	2,485,405
Rental income	-	-	84,704	908,278	-	1,400	995,380	-	995,380
Developer fee income	-	-	-	-	-	-	-	-	-
Support	12,751	18,848	123,835	-	188,704	130,453	452,391	-	452,391
Sponsorship	-	2,713	1,104	-	-	68,814	70,631	282	70,633
Interest income	12	-	2,183	3,211	13	21	5,440	1,713	7,153
Forgiveness of debt	-	-	59,141	329,708	-	-	388,849	-	388,849
Miscellaneous	2,770	10,386	4,844	-	25,148	-	113,042	7,855	120,897
In-kind contributions	-	241,499	-	-	-	-	241,499	-	241,499
Total revenues and other support	\$ 5,434,541	\$ 3,123,819	\$ 1,957,439	\$ 2,362,278	\$ 953,129	\$ 1,120,088	\$ 14,852,392	\$ 482,577	\$ 15,434,969
EXPENSES									
Payroll	\$ 432,988	\$ 1,224,888	\$ 377,898	\$ 775,425	\$ 414,730	\$ 432,828	\$ 3,858,530	\$ 783,088	\$ 4,411,608
Payroll taxes	33,521	87,919	29,827	59,736	33,519	34,195	298,419	58,304	346,723
Employee benefits	108,054	415,880	142,854	289,985	97,771	190,294	1,232,848	111,111	1,343,959
Retirement	29,200	70,408	18,908	61,836	27,831	16,181	224,482	71,547	296,000
Advertising	-	500	1,912	4,013	818	9,487	16,730	16,730	16,730
Bank charges	-	-	-	4,444	-	1	4,445	7,329	11,774
Bad debt	-	10	-	90	-	-	100	-	100
Computer cost	-	24,540	4,750	3,027	14,926	750	48,022	118,948	184,948
Contractual	629,045	32,830	230,884	38,998	2,719	116,585	1,050,959	39,743	1,090,702
Depreciation	-	28,300	108,291	281,850	-	14,207	432,748	147,367	580,115
Dues/registration	-	5,277	-	488	868	1,312	7,945	11,879	18,824
Duplicating	-	8,852	-	-	-	-	8,852	4,155	13,007
Insurance	6,714	14,798	23,580	60,872	14,130	7,164	127,068	33,892	180,990
Interest	-	7,775	8,022	21,868	-	1,810	39,363	164,045	203,408
Meeting and conference	8,673	813	2,587	8,104	585	22,580	43,291	24,957	68,248
Miscellaneous expense	181	1,695	637	34,793	3,651	2,931	43,888	19,278	63,166
Miscellaneous taxes	-	-	-	34,900	-	-	34,900	386	35,286
Equipment purchases	1,292	15,274	-	7,287	-	-	23,853	1,190	25,033
Office expense	24,820	8,489	8,895	11,478	6,458	807	59,754	11,658	70,410
Postage	87	288	138	53	214	-	770	24,238	25,008
Professional fees	4,300	-	1,301	36,025	-	-	41,698	90,868	132,854
Staff development and training	2,128	1,580	1,878	72	1,804	21,877	29,239	10,980	39,829
Subscriptions	-	-	-	653	354	-	1,009	399	1,408
Telephone	2,087	2,358	18,479	17,817	2,336	1,580	44,664	62,306	98,972
Travel	7,951	18,258	18,412	5,183	29,531	908	74,941	4,855	79,796
Vehicle	2,300	5,225	1,088	37,786	44,428	8,586	99,422	13,436	112,838
Rent	-	24,803	-	150	-	-	24,850	-	24,950
Specie costs	-	194,848	332,351	612,382	1,000	378	1,041,085	108,886	1,147,831
Direct client assistance	3,947,132	214,438	668,284	10,874	23,819	21,049	4,885,214	-	4,885,214
In-kind expenses	-	241,499	-	-	-	-	241,499	-	241,499
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	5,238,483	2,659,830	1,994,872	2,319,866	721,370	894,988	13,829,408	1,880,408	15,709,812
Allocation of management and general expenses	712,284	361,881	271,248	315,436	86,086	121,893	1,890,408	(1,890,408)	-
TOTAL FUNCTIONAL EXPENSES	\$ 5,950,767	\$ 3,021,491	\$ 2,266,118	\$ 2,635,301	\$ 810,456	\$ 1,016,879	\$ 15,709,812	\$ -	\$ 15,709,812

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC.
CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2018

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2018 Total
REVENUES									
Government contracts	\$ 4,934,242	\$ 2,823,898	\$ 1,920,112	\$ 47,823	\$ 750,952	\$ 166,921	\$ 10,849,748	\$ 405,345	\$ 11,055,063
Program service fee	-	-	78,506	978,904	17,915	794,863	1,868,188	-	1,868,188
Rental income	-	-	117,370	684,072	-	200	801,842	-	801,842
Developer fee income	-	-	-	80,000	-	-	50,000	-	50,000
Support	104,817	35,405	99,437	-	130,240	130,530	506,229	-	606,229
Sponsorship	-	-	80	-	-	105,208	105,286	-	105,286
Interest income	23	7	1,051	1,362	-	35	2,478	8,481	8,959
Forgiveness of debt	-	-	59,141	18,830	-	-	78,971	-	78,971
Miscellaneous	2,010	126	8,485	42,373	47,352	-	98,348	2,426	100,772
In-kind contributions	-	181,852	-	-	-	-	181,852	-	181,852
Total revenues	\$ 5,040,892	\$ 3,021,086	\$ 2,280,182	\$ 1,821,364	\$ 981,459	\$ 1,197,755	\$ 14,322,740	\$ 414,292	\$ 14,738,032
EXPENSES									
Payroll	\$ 398,452	\$ 1,206,631	\$ 435,538	\$ 771,028	\$ 405,189	\$ 430,358	\$ 3,658,199	\$ 774,498	\$ 4,432,802
Payroll taxes	31,599	89,802	34,153	56,803	30,418	30,818	280,771	80,813	350,684
Employee benefits	122,782	453,204	146,304	278,393	87,744	187,020	1,275,517	54,560	1,330,107
Retirement	24,960	89,878	21,031	84,244	16,260	17,448	216,821	73,148	289,969
Advertising	15	142	1,867	4,188	2,114	10,172	24,491	-	24,491
Bank charges	-	-	120	3,834	-	-	3,989	9,079	13,048
Computer cost	-	8,185	4,300	14,144	14,298	3,500	45,427	82,052	107,470
Contractual	518,340	82,463	242,935	20,362	2,718	109,718	946,536	14,921	961,457
Depreciation	-	28,300	108,291	167,840	-	16,131	320,562	147,367	467,920
Dues/registration	-	8,036	-	343	988	997	8,964	10,175	18,539
Duplicating	1,584	8,148	-	-	-	-	9,732	4,321	14,053
Insurance	5,909	13,381	23,653	52,287	14,610	6,248	116,068	38,380	154,448
Interest	-	8,658	7,759	8,997	-	2,554	25,966	116,501	142,467
Meeting and conference	3,981	58	9,293	7,177	800	19,305	40,304	35,924	76,318
Miscellaneous expense	909	971	2,303	18,966	4,442	18,590	45,881	13,182	69,083
Miscellaneous taxes	-	-	-	28,381	-	-	28,381	986	27,387
Equipment purchases	4,870	24,320	80	12,348	-	-	41,418	2,306	43,723
Office expense	34,413	12,613	8,440	14,508	12,042	4,078	86,990	20,402	106,492
Postage	132	274	182	31	348	80	1,017	22,918	23,935
Professional	4,890	-	1,875	15,879	-	-	22,844	83,788	106,410
Staff development and training	1,430	23,724	2,824	8,287	5,875	28,044	69,784	2,943	72,727
Subscriptions	-	-	28	87	-	-	115	1,329	1,444
Telephone	2,088	15,297	19,881	14,589	2,435	3,239	57,307	58,578	113,883
Travel	8,335	20,013	20,312	5,195	29,509	2,000	82,364	3,509	85,873
Vehicle	2,140	2,510	712	31,828	45,200	9,201	91,589	10,961	102,570
Rent	-	25,201	-	-	-	-	25,201	-	25,201
Space costs	148	140,213	258,849	438,344	-	1,009	836,563	128,968	965,529
Direct client assistance	3,883,468	145,220	823,938	14,447	50,531	23,843	4,741,445	-	4,741,445
In-kind expenses	-	181,852	-	-	-	-	181,852	-	181,852
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	4,847,201	2,530,152	2,172,388	2,048,214	728,119	945,391	13,271,465	1,749,700	15,021,185
Allocation of management and general expenses	630,051	333,574	288,408	270,035	95,995	124,839	1,749,700	(1,749,700)	-
TOTAL FUNCTIONAL EXPENSES	\$ 5,480,252	\$ 2,863,726	\$ 2,458,794	\$ 2,318,249	\$ 824,114	\$ 1,070,030	\$ 15,021,165	\$ -	\$ 15,021,185

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2019**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S. Department of Agriculture				
Rural Housing Preservation Grant	10.433	Direct Funding	3403-02801-808	\$ 22,975
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH Dept. of Health & Human Services	010-090-52800000-102-500734	347,817
Child and Adult Care Food Program	10.558	State of NH, Dept of Education	Unknown	131,288
Food Distribution Cluster				
Commodity Supplemental Food Program	10.585	State of NH Dept. of Health & Human Services	010-090-52800000-102-500734	\$ 2,883
Emergency Food Assistance Program (Admin)	10.588	Community Action Program Belknap-Merrimack Counties	Unknown	1,444
Emergency Food Assistance Program (Food Commodities)	10.589	Community Action Program Belknap-Merrimack Counties	Unknown	89,048
				<u>93,373</u>
Total U.S. Department of Agriculture				<u>\$ 595,433</u>
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717800000-102-50731	\$ 155,482
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Office of Human Services	010-042-7827-102-0731	82,399
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717800000-102-50731	247,881
Shelter Plus Care	14.238	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717800000-102-50731	217,705
Continuum of Care Program	14.287	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717800000-102-50731	281,486
				<u>153,421</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 900,492</u>
U.S. Department of Labor				
WIOA Cluster				
WIA Adult Program	17.258	Southern NH Services	Unknown	\$ 42,285
WIA Dislocated Worker Formula Grants	17.278	Southern NH Services	Unknown	34,319
				<u>76,604</u>
Total U.S. Department of Labor/WIA Cluster				<u>\$ 76,604</u>
U.S. Department of Transportation Federal Transit Administration (FTA)				
Formula Grants for Rural Areas	20.500	State of NH, Department of Transportation	04-96-96-964010-2016	\$ 247,987
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	04-96-96-964010-2016	28,359
				<u>274,320</u>
Total U.S. Department of Transportation Federal Transit Administration (FTA)				<u>\$ 274,320</u>
U.S. Department of Veterans Affairs				
VA Supportive Services for Veteran Families Program	84.033	Harbor Homes, Inc.	Unknown	\$ 97,479
				<u>97,479</u>
Total U.S. Department of Veterans Affairs				<u>\$ 97,479</u>
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587	\$ 116,184
				<u>116,184</u>
Total U.S. Department of Energy				<u>\$ 116,184</u>
U.S. Department of Health & Human Services				
Aging Cluster				
Special Programs for the Aging, Title II, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587	\$ 5,324
Special Programs for the Aging, Title II, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderly & Adult Services	05-95-48-481010-7872	37,020
Grants to States to Support Oral Health Workforce Activities	93.236	State of NH, DHHS, Division of Family Assistance	Unknown	43,253
Drug-Free Communities Support Program Grants	93.276	Direct Funding	5H79SP018677-08	13,478
Affordable Care Act (ACA) - Consumer Assistance Program Grants	93.519	Direct Funding	HCBC/CFI	137,870
TANF Cluster				
Temporary Assistance for Needy Families	93.558	Southern NH Services	Unknown	6,149
Low Income Home Energy Assistance (Fuel Assistance)	93.588	State of NH, Office of Energy & Planning	01-02-02-024010-77060000-500587	298,534
Low Income Home Energy Assistance (HRRP)	93.588	State of NH, Office of Energy & Planning	01-02-02-024010-77060000-500587	4,303,059
Low Income Home Energy Assistance (BWP)	93.588	State of NH, Office of Energy & Planning	01-02-02-024010-77060000-500587	185,502
Community Services Block Grant	93.589	State of NH, DHHS, Div. of Family Assistance	500731	218,521
Community Services Block Grant - Discretionary	93.570	State of NH, DHHS, Div. of Family Assistance	500731	4,687,172
Head Start	93.600	Direct Funding	01CH9959	406,893
				<u>22,306</u>
Medicaid Cluster				
Medical Assistance Program	93.778	State of NH, DHHS, Office of Human Services	05-95-47-470010-52010000	2,328,286
				<u>12,271</u>
Total U.S. Department of Health & Human Services				<u>\$ 7,957,003</u>
U.S. Department of Homeland Security				
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown	\$ 2,099
				<u>2,099</u>
Total U.S. Department of Homeland Security				<u>\$ 2,099</u>
TOTAL				<u>\$ 19,019,820</u>

See Notes to Schedule of Expenditures of Federal Awards

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD DONATION

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

NOTE 5 SUBRECIPIENTS

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2019.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

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

To the Board of Directors of
Southwestern Community Services, Inc.
Keene, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2019, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related consolidated notes to the financial statements, and have issued our report thereon dated November 5, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

*Leon, McDonnell & Roberts
Professional Association*

November 5, 2019
Wolfeboro, New Hampshire

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

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

To the Board of Directors of
Southwestern Community Services, Inc.
Keene, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2019. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Southwestern Community Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southwestern Community Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2019.

Report on Internal Control Over Compliance

Management of Southwestern Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southwestern Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over compliance.

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

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

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

*Leon, McDonnell & Roberts
Professional Association*

November 5, 2019
Wolfeboro, New Hampshire

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2019**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies disclosed during the audit of the consolidated financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the consolidated financial statements of Southwestern Community Services, Inc. which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs were: U.S. Department of Health and Human Services; Low-Income Home Energy Assistance, 93.568, and U.S. Department of Transportation; Formula Grants for Rural Areas, 20.509.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED MAY 31, 2019**

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended May 31, 2018.

Southwestern Community Services, Inc. Board of Directors - Composition - 2019 -

CHESHIRE COUNTY

SULLIVAN COUNTY

**CONSTITUENT
SECTOR**

Beth Fox
Assistant City Manager/
Human Resources Director
City of Keene

Mary Lou Huffling
Fall Mountain Emergency Food Shelf
Alstead Friendly Meals

Brianna Trombi
Head Start Policy Council
Parent Representative

**PRIVATE
SECTOR**

Elaine Amer, Clerk/Treasurer
Amer Electric Company (*retired*)

Anne Beattie
Newport Service Organization

Kevin Watterson, Chair
Clarke Companies (*retired*)

**PUBLIC
SECTOR**

Jay Kahn
State Senator, District 10

Kerry Belknap Morris, M.Ed.
Early Childhood Education
River Valley Community College

David Edkins
Walpole, NH

Derek Ferland
Sullivan County Manager

Margaret Freeman



Experience

2000 – Present
Southwestern Community Services Inc.
Keene, NH

Chief Financial Officer (2014 – present)
Supervising the quality of accounting and financial reporting of SCS; a Community Action Agency. Total funding of \$18 million; federal, state and local funding sources. Primary responsibilities include overseeing the accounting functions, implementation and monitoring of internal controls, reporting financial position to the Board of Directors, preparation of the annual A-133 audit, member of agencies Senior Staff.

Fiscal Director (2000-2014)
Responsible to lead and manage the daily operations of the Fiscal Department of SCS. Primary duties include budget preparation and analysis, financial statement preparation and audit coordination.

1993 –2000
Emile J. Legere Management Corp
Keene, NH

Accountant
Provided bookkeeping for real estate management/development corp. Managed 16 affordable housing properties. Responsible for cash management, general ledger, A/P, A/R, financial statement prep, and audit prep. Leasing Manager of large commercial/retail property responsible for lease management and marketing of over 30 retail spaces.

Education

Leadership New Hampshire, Graduate 2011

Plymouth State University, Plymouth, NH
M.B.A., 1999

Keene State College, Keene, NH
B.S., Management, 1991; concentration Mathematics and Computer Science

John A. Manning

Summary

Over 30 years of experience with non-profit organizations, as both an outside auditor and presently Chief Financial Officer of a large community action agency.

Experience

2014 Southwestern Community Services Inc.
Keene, NH

Chief Executive Officer

Responsible for overall supervision, management, monitoring and fiscal review of Community Action Agency social service programs providing services to low-income, elderly, and handicapped residents of Sullivan and Cheshire Counties, New Hampshire.

1990-2014 Southwestern Community Services Inc.
Keene, NH

Chief Financial Officer

Oversees all fiscal functions for a community action agency providing services to low and moderate income individuals. Programs include Head Start, Fuel Assistance, and multiple affordable housing projects. Supervises a staff of 7, with an agency budget of over \$ 13,000,000. Also oversees agency property management department, which manages over 300 units of affordable housing.

1985-1995 Keene State College Keene, NH

Adjunct Professor

Taught evening accounting classes for their continuing education program.

1978-1990 John A. Manning, Keene, NH

Certified Public Accountant

Provided public accounting services to small and medium sized clients, including multiple non-profit organizations. Performed certified audits on several clients, including Head Start and other non-profit clients.

1975-1978 Kostin and Co. CPA's West Hartford, Ct.

Staff Accountant

Performed all aspects of public accounting for medium sized accounting firm. Audited large number of privately held and non-profit clients.

1971-1975 University of Mass. Amherst, Ma.
B.S. Business Administration in Accounting

Education

American Institute of Certified Public Accountants

Organizations

NH Society of Certified Public Accountants

Teri Anne Palmer

Authorized to work in the US for any employer

Work Experience

Branch Manager

TD Bank - Chester, VT
July 2017 to Present

Supervise Tellers, Promote customer experience culture, Open new accounts, to include business accounts. Working with customers to find the right banking product for their need.

Dispatcher

Charlestown Police Department - Charlestown, NH
February 2016 to Present

Answer emergency and non emergency phone calls and connect people in need of fire, police or medical emergency services via phone, computer and radio. Also coordinate the proper services during fire and serious car accidents.

I am also a member of the Police Association for the town of Charlestown which raises money to assist in equipment for the police department and donates to the community.

Store Manager

Dollar General - Chester, VT
August 2016 to July 2017

Maintained the daily operations of a 9200 sq ft retail store with an average of 1.5 million in sales for the year. Recruited, Hired and trained staff for a new store. Continued training and education to current employees. Completed schedules based on customer needs and assigned tasks based on companies direction to maintain goals. Tracked and implemented financial and inventory quotas based on the companies goals. Reset inventory based on seasons.

Correctional Officer

Sullivan County Department of Corrections - Unity, NH
December 2010 to July 2016

Monitored inmate behavior to ensure safety and security. Escorted inmates to other facilities and court. De-escalated confrontations when they arose. Trained new officers of their duties. Was the instructor for inter personal communications. Was also a member of the corrections emergency response team.

Co Manager

Walmart - Hinsdale, NH
April 1998 to December 2010

Was a Fashion Merchandiser, overseeing 12 stores with the everyday operations in the apparel and home areas. Maintaining inventory levels, working with vendors to buy product for stores. Also assisted in opening new stores from the ground up. building fixtures, recruiting, hiring and training managers.

and associates for new stores. Worked in supercenters and maintained daily operations with payroll, training, inventory to include outside vendors, and other aspects of a big box store.

Education

High school or equivalent in College Prep

West Rutland School - West Rutland, VT
September 1984 to June 1986

Military Service

Branch: Army

Service Country: United States.

Rank: E-5

March 1992 to October 1999

Heavy Wheel Vehicle Mechanic/Assistant Truck Master

Worked on many types of diesel trucks, trailers, Cranes

Maintained and Dispatched 200 pieces of equipment and nearly 70 soldiers for a transportation company

SOUTHWESTERN COMMUNITY SERVICES
BEAS Contract Amend 2020-2022

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
John Manning	CEO	\$132,080	0	0
Meg Freeman	CFO	\$90,854	0	0
Teri Palmer	Director	\$49,920	0	0

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and St. Joseph Community Services, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 395 Daniel Webster Highway, Merrimack, NH, 03054.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$10,697,054.18.
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: ~~Deborah Scheetz~~ Ann Landry
Title: Director ASSOCIATE COMMISSIONER

St. Joseph Community Services, Inc.

5/15/2020
Date

[Signature]
Name: JON ERQUERREZZO
Title: VICE PRESIDENT

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work


- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:


5/15/2020

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

5/15/2020

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.
- 2.5. Individual Assessments and Service Plans
- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
- 2.5.4.1. Mental health;
- 2.5.4.2. Developmental issues; or
- 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

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New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



2.7. Individual Donations and Fees

- 2.7.1. To comply with the requirements for Title III Services, the Contractor:
- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.
 - 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
 - 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
 - 2.7.1.4. Agrees not to bill or invoice individuals or their families.
 - 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
 - 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.
- 2.7.2. To comply with the requirements for Title XX Services, the Contractor:
- 2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.
 - 2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.
 - 2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.
 - 2.7.2.4. Agrees that all fees support the program for which fees are collected.
 - 2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

- 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.


5/18/2020

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

[Handwritten Signature]
5/15/2020



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Amherst
- Antrim
- Bedford
- Bennington
- Brookline
- Deering
- Francestown
- Goffstown
- Greenfield
- Greenville
- Hancock
- Hillsborough
- Hollis
- Hudson
- Litchfield
- Lyndeborough
- Manchester
- Mason
- Merrimack
- Milford
- Mt. Vernon
- Nashua
- New Boston
- New Ipswich
- Pelham
- Peterborough
- Sharon
- Temple
- Weare
- Wilton
- Windsor

Handwritten initials, possibly "JPD", in black ink.

5/15/2020



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.



Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

Exhibit B-1 Rate Sheet
Amendment #3

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	33,178	\$5.50		\$ 182,479.00
Title IIIC HD Meals	Per Meal	92,254	\$5.50		\$ 490,897.00
Title IIIC Cong Meals	Per Meal	25,825	\$5.50		\$ 158,538.00
Title IIIB Transportation	PerClient/PerDay	2,404	\$10.40		\$ 25,003.00
			Subtotal		\$ 856,917.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	66,355	\$5.78		\$ 383,532.00
Title IIIC HD Meals	Per Meal	201,508	\$5.78		\$ 1,164,716.00
Title IIIC Cong Meals	Per Meal	34,650	\$5.78		\$ 200,277.00
Title IIIB Transportation	PerClient/PerDay	4,807	\$10.92		\$ 52,492.00
			Subtotal		\$ 1,801,017.00


7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18-12/31/18	Rate per Service 1/1/19-6/30/19	Amount of Funding
Title XX HD Meals	Per Meal	66,355	\$5.78	\$6.00	\$ 398,130.00
Title IIIC HD Meals	Per Meal	201,508	\$5.78	\$6.00	\$ 1,209,048.00
Title IIIC Cong Meals	Per Meal	34,650	\$5.78	\$6.00	\$ 207,900.00
Title IIIB Transportation	PerClient/PerDay	2,109	\$10.92	\$24.89	\$ 52,492.00
			Subtotal		\$ 1,867,570.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	66,355	\$6.00		\$ 398,130.00
Title IIIC HD Meals	Per Meal	201,508	\$6.00		\$ 1,209,048.00
Title IIIC HD SUPPLEMENT	Per Meal	13,552	\$6.00		\$ 81,310.06
Title IIIC Cong Meals	Per Meal	34,650	\$6.00		\$ 207,900.00
Title III Meals (COVID-19)	Per Meal	32,491	\$10.00		\$ 324,910.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,109	\$24.89		\$ 52,492.00
			Subtotal		\$ 2,273,790.06

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	66,355	\$6.00		\$ 398,130.00
Title IIIC HD Meals	Per Meal	215,059	\$6.00		\$ 1,290,358.06
Title IIIC Cong Meals	Per Meal	34,650	\$6.00		\$ 207,900.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,108	\$24.89		\$ 52,492.00
			Subtotal		\$ 1,948,880.06

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	66,355	\$6.00		\$398,130.00
Title IIIC HD Meals	Per Meal	215,059	\$6.00		\$1,290,358.06
Title IIIC Cong Meals	Per Meal	34,650	\$6.00		\$207,900.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,108	\$24.89		\$52,492.00
			Subtotal		\$ 1,948,880.06
			Total		\$ 10,697,054.18

Contractor Initials: 
Date: 5/15/2020

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

[Handwritten Signature]
5/15/2020

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

Contractor Initials 

Date 5/15/2020

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

Handwritten initials in black ink, possibly "CP" or "JP", written over a horizontal line.

5/15/2020

State of New Hampshire

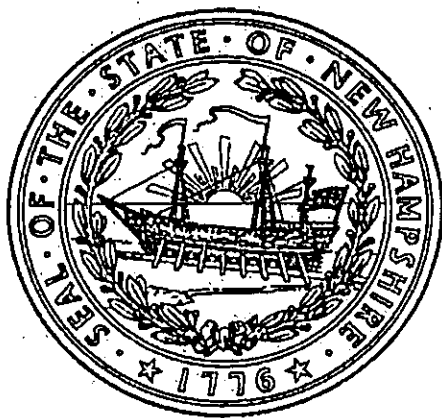
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that ST. JOSEPH COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 26, 1977. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64319

Certificate Number: 0004913849



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of May A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of St. Joseph Community Services, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 23, 2019, at which a quorum of the Directors/shareholders were present and voting.
(Date)

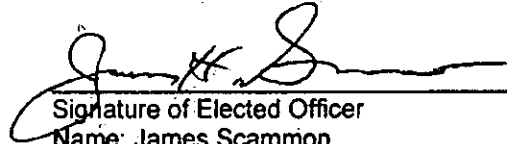
VOTED: That Jon Eriguezzo, Vice President and Meghan Brady, President (may list more than one person)
(Name and Title of Contract Signatory)

are duly authorized on behalf of St. Joseph Community Services, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 5/13/20



Signature of Elected Officer
Name: James Scammon
Title: Vice Chairman



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/22/2020

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

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

PRODUCER Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03061	CONTACT NAME: Cathy Beauregard	
	PHONE (A/C, No, Ext): 603-689-7229	FAX (A/C, No): 603-886-4230
E-MAIL ADDRESS: cbeauregard@eatonberube.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Selective Insurance Group		14376
INSURED STJOS4 St Joseph Community Services, Inc PO Box 910 Merrimack NH 03054-4128	INSURER B: Marketing	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 1912215730

REVISION NUMBER:

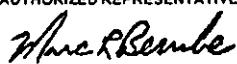
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:			S2290338	10/1/2019	10/1/2020	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
							MED EXP (Any one person)	\$ 20,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 3,000,000
							PRODUCTS - COMP/OP AGG	\$ 3,000,000
								\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			S2290338	10/1/2019	10/1/2020	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			S2290338	10/1/2019	10/1/2020	EACH OCCURRENCE	\$ 1,000,000
							AGGREGATE	\$ 1,000,000
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N		WC9057643	10/1/2019	10/1/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
		Y	N/A				E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
B	D&O Liability Claims Made			MY1006841	10/1/2019	10/1/2020	Each Claim Aggregate Retention	\$ 1,000,000 \$ 1,000,000 \$ 1,000

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

Non Profit organization providing "Meals On Wheels" services. Workers Compensation Information; no excluded officers; coverage for NH.

CERTIFICATE HOLDER**CANCELLATION**

State Of New Hampshire Dept. of Health & Human Services 129 Pleasant St. Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ST. JOSEPH COMMUNITY SERVICES, INC.

OUR VISION

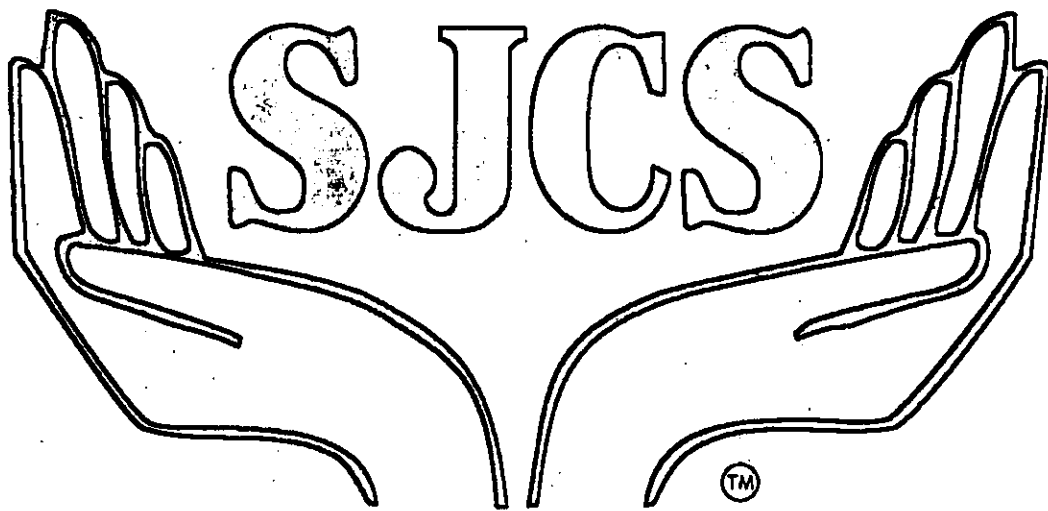
No senior will go hungry or experience social isolation.

OUR MISSION

St. Joseph Community Services fosters independence and life enrichment for seniors and other qualified adults through nutrition, social engagement and community services.

OUR VALUES

- Integrity – We work in a trustworthy, compassionate and ethical manner.
- Respect – We value the self-worth of our staff, volunteers and populations we serve.
- Inclusion – We are strengthened by diversity.
- Creativity – We are innovative and willing to try new approaches.
- Commitment – We demonstrate quality performance and dedication.
- Teamwork – Together we accomplish more.



ST. JOSEPH COMMUNITY SERVICES, INC.

Financial Statements

For the Year Ended September 30, 2019

(With Independent Auditors' Report Thereon)

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
St. Joseph Community Services, Inc.

Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of St. Joseph Community Services, Inc., which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinion

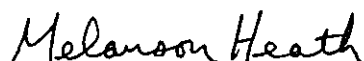
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Joseph Community Services, Inc. as of September 30, 2019, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles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

Report on Summarized Comparative Information

We have previously audited St. Joseph Community Services, Inc.'s fiscal year 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 18, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018 is consistent, in all material respects, with the audited financial statements from which it was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2020 on our consideration of St. Joseph Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of St. Joseph Community Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Joseph Community Services, Inc.'s internal control over financial reporting and compliance.



January 9, 2020

ST. JOSEPH COMMUNITY SERVICES, INC.

Statement of Financial Position

September 30, 2019

(with comparative totals as of September 30, 2018)

	2019			2019 Total	2018 Total
	Without Donor Restrictions		With		
	Undesignated	Board Designated	Donor Restrictions		
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 680,587	\$ 43,987	\$ 10,000	\$ 734,574	\$ 1,226,363
Grants and contributions receivable	358,334	-	175,429	533,763	312,119
Other current assets	20,095	-	-	20,095	21,261
Total Current Assets	1,059,016	43,987	185,429	1,288,432	1,559,743
Noncurrent Assets:					
Investments	1,013,721	-	-	1,013,721	473,545
Property and equipment, net	129,470	-	-	129,470	150,906
Grants and contributions receivable	-	-	107,000	107,000	-
Notes receivable	103,127	-	-	103,127	51,579
Total Noncurrent Assets	1,246,318	-	107,000	1,353,318	676,030
Total Assets	\$ 2,305,334	\$ 43,987	\$ 292,429	\$ 2,641,750	\$ 2,235,773
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts payable	\$ 136,527	\$ -	\$ -	\$ 136,527	\$ 120,473
Accrued expenses	96,249	-	-	96,249	92,906
Deferred revenue	10,169	-	-	10,169	13,484
Total Current Liabilities	242,945	-	-	242,945	226,863
Net Assets:					
Without donor restrictions:					
Undesignated	2,062,389	-	-	2,062,389	1,884,923
Board designated	-	43,987	-	43,987	113,987
With donor restrictions	-	-	292,429	292,429	10,000
Total Net Assets	2,062,389	43,987	292,429	2,398,805	2,008,910
Total Liabilities and Net Assets	\$ 2,305,334	\$ 43,987	\$ 292,429	\$ 2,641,750	\$ 2,235,773

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

ST. JOSEPH COMMUNITY SERVICES, INC.

Statement of Activities

For the Year Ended September 30, 2019
(with comparative totals for the year ended September 30, 2018)

	2019			2019 Total	2018 Total
	Without Donor Restrictions		With Donor Restrictions		
	Undesignated	Board Designated			
SUPPORT AND REVENUE					
Bureau of Elderly and Adult Services:					
Title III and related programs	\$ 1,930,963	\$ -	\$ -	\$ 1,930,963	\$ 1,822,806
Nutrition Services Incentive Program	213,137	-	-	213,137	237,167
CFI	552,029	-	-	552,029	500,166
Grants and contributions	904,884	-	282,429	1,187,313	848,056
In-kind contributions	245,176	-	-	245,176	258,888
Special events, net	17,424	-	-	17,424	97,447
Investment income	26,007	-	-	26,007	32,826
Other income	13,339	-	-	13,339	16,332
Net assets released from restriction	70,000	(70,000)	-	-	-
Total Support and Revenue	3,972,959	(70,000)	282,429	4,185,388	3,813,688
EXPENSES					
Programs	3,256,076	-	-	3,256,076	3,128,841
Management and general	234,754	-	-	234,754	247,931
Fundraising	304,663	-	-	304,663	289,459
Total Expenses	3,795,493	-	-	3,795,493	3,666,231
Change in net assets	177,466	(70,000)	282,429	389,895 *	147,457
Net Assets, Beginning of Year	1,884,923	113,987	10,000	2,008,910	1,861,453
Net Assets, End of Year	\$ 2,062,389	\$ 43,987	\$ 292,429	\$ 2,398,805	\$ 2,008,910

*The change in net assets includes funds to be received in future years.

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

ST. JOSEPH COMMUNITY SERVICES, INC.

Statement of Functional Expenses

For the Year Ended September 30, 2019
(with comparative totals for the year ended September 30, 2018)

	2019			2019 Total	2018 Total
	Program Services	Management and General	Fundraising		
Accounting fees	\$ -	\$ 15,400	\$ -	\$ 15,400	\$ 14,200
Advertising	2,053	77	52	2,182	2,473
Depreciation	14,525	6,097	4,164	24,786	22,627
Dues and subscriptions	2,252	2,775	1,895	6,922	6,729
Employee benefits	67,908	10,603	16,964	95,475	128,776
Food	1,445,152	-	-	1,445,152	1,332,308
Insurance	31,735	4,190	1,302	37,227	35,079
Legal fees	-	6,043	-	6,043	5,464
Other expenses	22,187	11,816	3,852	37,855	35,907
Occupancy	310,077	5,699	6,796	322,572	348,396
Office expenses	71,433	11,304	13,881	96,618	114,310
Payroll taxes	72,973	10,663	17,062	100,698	95,501
Retirement contributions	14,852	3,333	5,334	23,519	22,285
Salaries and wages	958,134	142,470	227,952	1,328,556	1,263,718
Staff development	6,927	-	-	6,927	566
Supplies	138,964	-	-	138,964	134,146
Travel	96,904	4,284	5,409	106,597	103,746
Total Functional Expenses	\$ 3,256,076	\$ 234,754	\$ 304,663	\$ 3,795,493	\$ 3,666,231

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

ST. JOSEPH COMMUNITY SERVICES, INC.

Statement of Cash Flows

For the Year Ended September 30, 2019
(with comparative totals for the year ended September 30, 2018)

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 389,895	\$ 147,457
Adjustments to reconcile change in net assets to net cash from operating activities:		
Unrealized gain on investments	(18,711)	(24,735)
Depreciation	24,786	22,627
Interest accrued on notes receivable	(1,548)	(1,579)
(Increase) decrease in:		
Grants and contributions receivable	(328,644)	127,161
Other current assets	1,166	(5,125)
Increase (decrease) in:		
Accounts payable	16,054	(450)
Accrued expenses	3,343	(445)
Deferred revenue	(3,315)	13,484
Net Cash Provided By Operating Activities	<u>83,026</u>	<u>278,395</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	(3,350)	(60,600)
Purchase of investments	(521,465)	(274,865)
Loan investments made (notes receivable)	(50,000)	-
Drawdowns on line of credit	-	48,480
Payments on line of credit	-	(48,480)
Net Cash Used By Investing Activities	<u>(574,815)</u>	<u>(335,465)</u>
Net Decrease in Cash and Cash Equivalents	(491,789)	(57,070)
Cash and Cash Equivalents, Beginning	<u>1,226,363</u>	<u>1,283,433</u>
Cash and Cash Equivalents, Ending	<u>\$ 734,574</u>	<u>\$ 1,226,363</u>

*The change in net assets includes funds to be received in future years.

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

ST. JOSEPH COMMUNITY SERVICES, INC.

Notes to Financial Statements

For the Year Ended September 30, 2019

1. Organization

St. Joseph Community Services, Inc. (the Organization), is a nonprofit health and welfare organization. The Organization provides services to elderly and low-income individuals. The primary sources of revenue are federal and state grants and contracts, in addition to individual and outside contributions. Services are provided according to the following program categories:

Title III B - Provides health and welfare counseling, escort and transportation services, information, referral, recreational activities, nutritional education, and outreach services for the elderly.

Title III C - Provides congregate and home delivered meals for people over 60 years of age.

Title XX - Provides home delivered meals for people that meet income and disability requirements.

Other Programs - Revenues and expenses from various fundraising and non-program activities.

2. Summary of Significant Accounting Policies

Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 has been implemented in fiscal year 2019 and the presentation in these financial statements has been adjusted accordingly.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting

principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended September 30, 2018, 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.

Grants and Contributions Receivable

Unconditional grants and contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional grants and contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in revenue in the Statement of Activities. The allowance for uncollectable receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable.

Investments

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

Property and Equipment

Property and equipment additions are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to

the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2019.

Net Assets

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

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

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

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

Accounting for Contributions

Contributions are recognized when pledges are received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year payment is due and, therefore, are reported as net assets with donor restrictions until payment is due unless the contribution is clearly intended to support activities of the current year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Gifts-in-Kind Contributions

The Organization periodically receives contributions in a form other than cash or investments. Contributed property and equipment is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the Organization's capitalization policy. Donated use of facilities is reported as contributions and as expenses 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 space is reported as a contribution and an unconditional promise to give at the date of gift, and the expense is reported over the term of use. Donated supplies are recorded as contributions at the date of gift and as expenses when the donated items are placed into service or distributed.

The Organization benefits from personal services provided by a substantial number of volunteers. Those volunteers have donated significant amounts of time and services in the Organization's program operations and in its fundraising campaigns. However, the majority of the contributed services do not meet the criteria for recognition in financial statements. 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.

Grant Revenue

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's, *Uniform Grant Guidance*, and review by grantor agencies. The 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.

Advertising Costs

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

Functional Allocation of Expenses

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

Income Taxes

St. Joseph Community Services, Inc. has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal year 2019, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

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

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that investment policies and guidelines are prudent for the long-term welfare of the Organization.

Fair Value Measurements and Disclosures

Certain assets are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent

of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

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

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

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

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

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

- Initial measurement of noncash gifts, including gifts of investment assets and unconditional contributions receivable.
- Recurring measurement of unconditional promises to give.
- Recurring measurement of investments (Note 5).
- Recurring measurement of notes receivable (Note 8).

The carrying amounts of cash and cash equivalents, receivables, other current assets, accounts payable, accrued expense, and deferred revenue approximate fair value due to the short-term nature of the items. The carrying amount of unconditional promises to give and notes receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, are comprised of the following at September 30, 2019:

Financial assets at year end:	
Cash and cash equivalents	\$ 734,574
Grants and contributions receivable	640,763
Investments	1,013,721
Notes receivable	<u>103,127</u>
Total financial assets	2,492,185
Less amounts not available to be used within one year:	
Grants and contributions receivable in more than one year	(107,000)
Notes receivable	<u>(103,127)</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 2,282,058</u>

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

As part of its liquidity management plan, the Organization also has a \$250,000 revolving line of credit available to meet cash flow needs.

4. Grants and Contributions Receivable

Grants and contributions receivable are expected to be collected as follows at September 30:

	2019			2018		
	Receivable	Allowance and Discount	Net	Receivable	Allowance and Discount	Net
Within one year	\$ 533,763	\$ -	\$ 533,763	\$ 312,119	\$ -	\$ 312,119
Two to five years	<u>107,000</u>	<u>-</u>	<u>107,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 640,763</u>	<u>\$ -</u>	<u>\$ 640,763</u>	<u>\$ 312,119</u>	<u>\$ -</u>	<u>\$ 312,119</u>

Discount to net present value has not been recorded for contributions to be collected in more than one year, as it has been determined to be immaterial.

5. Investments

Investments consist of the following at September 30, 2019:

<u>Investment Type</u>	<u>Fair</u>	
	<u>Value</u>	<u>Level 1</u>
Mutual funds	\$ <u>1,013,721</u>	\$ <u>1,013,721</u>
Total	\$ <u><u>1,013,721</u></u>	\$ <u><u>1,013,721</u></u>

As discussed in Note 2 to these financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of the September 30, 2019. 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.

6. Other Current Assets

Other current assets consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Prepaid insurance	\$ 14,190	\$ 12,209
Other prepaid expenses	<u>5,905</u>	<u>9,052</u>
Total	\$ <u><u>20,095</u></u>	\$ <u><u>21,261</u></u>

7. Property, Equipment, and Depreciation

Property and equipment consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Building	\$ 316,051	\$ 316,051
Furniture and equipment	70,642	117,497
Vehicles	<u>60,600</u>	<u>60,600</u>
Subtotal	447,293	494,148
Less accumulated depreciation	<u>(317,823)</u>	<u>(343,242)</u>
Total	\$ <u><u>129,470</u></u>	\$ <u><u>150,906</u></u>

8. Notes Receivable

Notes receivable consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
On May 12, 2017, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on May 31, 2022, including accrued interest.	\$ 50,000	\$ 50,000
On January 18, 2019, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on December 31, 2023, including accrued interest.	<u>50,000</u>	<u>-</u>
	100,000	50,000
Accrued interest	<u>3,127</u>	<u>1,579</u>
Total	<u>\$ 103,127</u>	<u>\$ 51,579</u>

As discussed in Note 2 to these financial statements, the notes are categorized as Level 3 for investments measured using inputs that are unobservable.

9. Accrued Expenses

Accrued expenses consist of the following at September 30:

	<u>2019</u>	<u>2018</u>
Accrued payroll and related expenses	\$ 27,066	\$ 27,944
Accrued compensated absences	60,119	64,962
Other accrued expenses	<u>9,064</u>	<u>-</u>
Total	<u>\$ 96,249</u>	<u>\$ 92,906</u>

10. Line of Credit

At September 30, 2019, the Organization had a \$250,000, unsecured revolving line of credit with a bank. Borrowings under the line are payable on demand and bear interest at the bank's prime rate. The agreement requires compliance with certain financial and non-financial covenants. There was no balance due under this note at September 30, 2019.

11. Board Designated Net Assets

On September 22, 1982, the Board of Directors voted to designate two specific purpose funds which cannot be used without the approval of the Board of Directors. On June 21, 2019, the Board voted to combine the two specific purpose funds into one fund, designated for capital reserves. Board designated assets are for the following purposes at September 30:

	<u>2019</u>	<u>2018</u>
Replacement of assets for expenditures for minor assets	\$ -	\$ 45,403
Capital reserve for expenditures for major assets	43,987	48,584
Reinstatement Project	-	<u>20,000</u>
Total	<u>\$ 43,987</u>	<u>\$ 113,987</u>

12. Net Assets With Donor Restrictions

Net assets with donor restrictions are comprised of the following at September 30:

	<u>2019</u>	<u>2018</u>
Time restrictions	<u>\$ 292,429</u>	<u>\$ 10,000</u>
Total	<u>\$ 292,429</u>	<u>\$ 10,000</u>

Net assets are released from program restrictions by incurring expenses satisfying the restricted purpose or by the passage of time.

13. Transactions with Related Parties

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the years ended September 30, 2019 and 2018, the total legal expense incurred was \$6,043 and

\$5,430, respectively. There were no amounts owed by the Organization for legal services at September 30, 2019 and 2018.

The Organization purchases insurance through an insurance broker that has a principal who serves on the Organization's Board of Directors. The principal board member does not personally benefit from the relationship with the Organization. There were no expenses paid to this insurance broker for the year ended September 30, 2019.

14. Functionalized Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include clerical, IT, occupancy, and administration, which are allocated to program and supporting services based primarily on square footage used for programs activities, as well as salaries, wages, employee benefits, and travel, which are allocated on the basis of time and effort.

15. Retirement Plans

During the year ended September 30, 2019, the Organization sponsored defined contribution retirement plans covering all full-time employees. The Organization contributed \$23,519 and \$22,285 to the plans for the years ended September 30, 2019 and 2018, respectively.

16. Operating Leases

The Organization leases office space and other facilities on a month-to-month basis. Rent expense, including certain required fees, totaled approximately \$55,000 and \$53,000 for the years ended September 30, 2019 and 2018, respectively.

17. Concentrations of Risk

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended September 30, 2019 and 2018, the Bureau of Elderly and Adult Services accounted for 64% and 67%, respectively, of total revenues.

At September 30, 2019 and 2018, amounts due from the State of New Hampshire totaled approximately \$358,000 and \$258,000, respectively.

The Organization, by contract, relies 100% on one vendor to provide food services required to carry out the purpose of the Organization.

18. In-kind Contributions

In-kind contributions totaling approximately \$245,000 and \$259,000 in fiscal years 2019 and 2018, respectively, consist primarily of donated rent at estimated fair market value. The value of donated volunteer services that did not meet the criteria for recognition in the financial statements are estimated at \$465,200 for fiscal year 2019.

19. Subsequent Events

Subsequent events have been evaluated through January 9, 2020, which is the date the financial statements were available to be issued.

**St. Joseph Community Services, Inc.
Board of Directors 2019-2020**

<p>Daniel Abbis, D.O., Secretary (Dartmouth-Hitchcock) Work: (603) 577-4059</p>	<p>Allison Mensh (Account Services Senior Manager, Access Pointe) Work: (603) 493-9780</p>
<p>Peter Albert, Treasurer (Deputy Sheriff, Hillsborough County Sheriff's Department) Work: (603) 321-2055</p>	<p>Matthew Mercier (President and Founder, Acapella Technologies) Work: (603) 947-1784</p>
<p>Meghan Brady (President, St. Joseph Community Services) Work: (603) 424-9967</p>	<p>Carolyn Oguda (Senior Material Management Specialist, Shire LTP) Work: (603) 502-9460</p>
<p>Sharon Goldsmith (Sales and Retention Executive, Anthem, Inc.) Work: (603) 541-2044</p>	<p>Gilbert Oriol (Business Intermediary, The Masiello Group) Work: (883) 746-6479</p>
<p>James P. Harris (J.P.), Chairman (Shareholder, Sheehan Phinney Bass & Green, P.A.) Work: (603) 627-8152</p>	<p>Richard J. Plamondon (Vice President, Finance CFO, St. Joseph Hospital) Work: (603) 598-3352</p>
<p>Colleen Lyons (Attorney, Sheehan Phinney Bass & Green, P.A.) Work: (603) 624-8222</p>	<p>Jim Scammon, Vice Chairman (Executive Vice President, Granite Group Benefits) Work: (603) 296-0700 x104</p>
<p>Kayla McDonald (Account Services Manager, Access Pointe) Work: kmcdonald@acesspt.net</p>	

Elida Gagne

WORK EXPERIENCE

St. Joseph Community Services, Inc., Merrimack, NH

Program Director- June 2018- Present

- Responsible for overall management of day to day programming, operations and collaborations for the nutrition sites and program administrative staff.
- Develop and direct the implementation of goals, objectives, procedures and work standards for nutrition sites and program administrative staff.
- Attend external meetings and foster collaborative working relationships with other members of the aging network.
- Oversee the handling and resolution of day to day food issues and concerns. Make recommendations and implement changes for both immediate issues and ongoing issues.
- Actively recruit, interview & hire site personnel

St. Joseph Community Services, Inc., Merrimack, NH

Program Outreach Manager- March 2016- June 2018

- Oversee volunteer recruitment, training, retention, and record keeping
- Responsible for volunteer trainings and events
- Assist in the recruitment, interviewing, and hiring of site personnel
- Manage, process, and monitor Medicaid paperwork for the Choices for Independence Program (CFI)
- Coordinate and facilitate Project Council events
- Assist with recording and distribution of daily, weekly, monthly and quarterly paperwork
- Assist with updating and maintaining Site Reference Manual, and other related procedures
- Actively participate as a member of SCJS Joint Loss Management Committee

St. Joseph Community Services, Inc., Merrimack, NH

Assistant Program Manager- August 2014- March 2016

- Responsible for assisting the Program Department in the day-to-day operations of the nutrition sites
- Help to monitor and audit all aspects of site administration including, intake completion and submission, food safety, food quality, etc.
- Assist in the handling of daily, weekly, monthly, and quarterly paperwork for the Program Department
- Collaborate as a team player to manage varying tasks depending on need

Big Brothers Big Sisters of Greater Manchester

Events Intern- May 2014-August 2014

- Assist with the planning and implementation of major fundraising events: Mini Golf Tournament

- Contact potential sponsors/donors- phone, email, in person meetings/Track sponsors and donors
- Assist in the creation of press releases for events, email blitz, other advertisement

Electric Insurance Company, Beverly, MA

Personal Lines Underwriter/ April 2013 – May 2014

- Diligently analyze and make decisions on underwriting referrals from New Business and Customer Service – phone, email and service desk support tickets
- Accountable for consistently monitoring the profitability of several states
- Review and take necessary action on claims risk alerts
- Generate non-renewal and conditional renewal notices in conjunction with state statutes

Electric Insurance Company, Beverly, MA

Agency Services Specialist/ September 2010 - April 2013/ New Policy Sales

Consultant/ June 2009 - September 2010

- Support agents over the phone- product awareness, new business, customer services, underwriting
- **Marketing Representative-** the "go-to" person for the agency partners located in the state of Connecticut. Involved travel and relationship building/managing
- Co-Managed the Bookroll Process- quoting and converting business from other insurance carriers

EDUCATION

Institute For Nonprofit Management And Leadership, Core Certificate Program, May 2016

Providence College, 2009/ Bachelor of Science – Marketing

Jillian T. Schucart, M.Ed.

EDUCATION

- Master of Education in Higher Education Administration** **May 2015**
University of Massachusetts Amherst – *Amherst, Massachusetts*
- Bachelor of Arts in Communication Studies** **May 2013**
Major: Organizational Communication
Minors: Jewish-Christian-Muslim Relations & Business Administration
Merrimack College – *North Andover, Massachusetts*

WORK EXPERIENCE

- Assistant Program Director** **June 2018 – Present**
St. Joseph Community Services, Inc. Meals on Wheels – Merrimack, New Hampshire
- Responsible for assisting the Program Director in overseeing the daily operations of seven Meals on Wheels & numerous Community Dining site locations throughout the county
 - Directly supervise two full-time Program Operations Specialists
 - Assist the Program Director in supervising seven Site Coordinators & program department staff
 - Oversee the recruitment, training & retention of more than 400 volunteers
 - Collaborate with colleagues to plan & execute semi-annual training days for all staff & volunteers
 - Actively recruit, interview & hire site personnel
- Area Director** **June 2017 – June 2018**
Endicott College – Beverly, Massachusetts
- Supervised two Residence Directors who oversaw upperclass residence halls
 - Collaborated with the Assistant Director of Housing Operations to determine housing assignments, accommodate room changes, facilitate housing selection process & improve departmental processes
 - Co-chaired the Housing Selection & Professional Development Committees
 - Fulfilled all aspects of the Residence Director position (listed below)
- Learning Consultant** **November 2017 – May 2018**
Endicott College – Beverly, Massachusetts
- Designed & facilitated individualized weekly meetings with two students focused on improving time management, organization, executive function & critical thinking skills
 - Constructed personalized plans with students by reviewing course content & clarifying assignments
 - Empowered students to prioritize self-advocacy & communication with faculty & staff, as well as accessing additional campus resources when needed
- Residence Director** **January 2017 – June 2017**
Endicott College – Beverly, Massachusetts
- Managed day-to-day operations of a residence hall that houses up to 267 first-year students
 - Supervised, trained & evaluated a staff of five Resident Assistants (RAs)
 - Served as a conduct officer; adjudicate cases every week, in addition to facilitating educational conversations
 - Participated in an on-call duty rotation for the entire campus, overseeing up to 2,500 residents
 - Coordinated, approved & tracked hall programming which included budgeting & scheduling
- Women's Resource Center Coordinator** **April 2016 – January 2017**

Landmark College – Putney, Vermont

- Oversaw all operations of the WRC, including recruiting, training & supervising a staff of 9 student employees
- Developed & executed programming exclusively for female-identifying students, faculty & staff
- Created & hosted a weekly social pragmatics group for female-identifying students on the autism spectrum
- Collaborated with other departments, divisions & staff members to develop men's programming
- Assisted in the expansion of the WRC to the Center for Women & Gender (opened in January 2017)

Resident Dean

July 2015 – January 2017

Landmark College – Putney, Vermont

- Oversaw a residence hall that housed up to 75 residents; each resident had a learning disability, including Attention Deficit Hyperactivity Disorder, Dyslexia, Autism Spectrum Disorder, etc.
- Performed on-duty responsibilities; responded to crisis/emergency situations, managed conflicts & provided support for entire campus; collaborated with on-call administrators and counselors, campus safety & facilities
- Collaborated with each resident's academic advisor to address academic & behavioral concerns in academic intervention and conduct meetings
- Supervised three Resident Assistants (RAs)
- Planned & executed training sessions for all 21 RAs on campus

High School Summer Program Instructor

July 2016

Landmark College – Putney, Vermont

- Developed the curriculum for a three-week Film Discussion course that met three times a week
- Facilitated the course for 15 students who have learning disabilities (Dyslexia, ADHD, ASD, etc.)
- Collaborated with High School Program staff to ensure that all students met expectations, requirements & behaved appropriately during the course & throughout the residential program

SELECT PROFESSIONAL DEVELOPMENT
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New Hampshire Association of Volunteer Administrators
Member

October 2019 – Present

Leadership Summit – Endicott College
Co-Presenter: Habitually Happy

January 2018

Vermont Women in Higher Education
Institutional Representative for Landmark College

May 2016 – January 2017

New England College Personnel Association (NECPA)
Executive Board Member-at-Large; Vermont State Coordinator

July 2015 – January 2017

SA Camp 2.0 – Southern Vermont College
Presenter: Every Stop Sign, Traffic Light and U-Turn Matters

July 2016

NECPA Drive-In Conference – Stonehill College
Co-Presenter: Supporting Students Who Learn Differently

May 2016

NECPA Lunch and Learn Webinar – Online
Webinar Coordinator & Facilitator: Supporting Students Who Learn Differently

March 2016

All Of The Above (AOTA) Conference – University of Massachusetts Lowell
Presenter: Successful Supervisory Communication

February 2015

Joan M. Barretto, Esq.
Barrington, NH 03825
(603) 953-7238
merrandarights4@gmail.com

Non-Profit Administrator / Advocate for Older Adults and Families / Fundraiser/ Event Planner

Accomplished professional with over 20 years of experience in the advocacy/legal field; twelve in non-profit program management. Effective use of creativity, leadership, and team motivation which have improved the quality and effectiveness of department programs, strengthened and clarified policy, increased and revitalized department event-planning, fundraising and grant-writing profile, improved file accuracy and documentation. Adept at public speaking, presentations, teaching, and training with the ability to educate and inspire. Deep understanding of issues affecting people in crisis, with the ability to help improve them. Skilled at planning and organizing high quality events with creativity and flair, despite limited resources. Excel in strengthening community partnerships and building strategic relationships. Possess excellent credentials (JD) and strengths including community outreach, grant writing, personnel and program management.

HIGHLIGHT OF EXPERTISE

- 12 Years in Non-Profit Program Management
- Media Relations
- 13 Years in Legal Field Serving Families
- Effective Public Speaker
- 20 + Years in Family Advocacy
- Special Event Planning/Design and Artistic Skills
- Strong Analytical and Grant Writing Abilities
- Creative Program Planning

PROFESSIONAL EXPERIENCE

Director of Development/ Events: August, 2019- Present, St. Joseph Community Services, Inc. Merrimack, NH

Manage daily operations of development staff including donor management systems, event planning and execution, grant writing, social media production, and website design.

- Plan, execute, and evaluate all development-related campaigns and special events, to include the solicitation of major corporate sponsors and other contributors.
- Identify, inform and cultivate potential new donors.
- Manage existing donor relationships and ensure donor retention through a comprehensive donor information system, and appreciation programs.
- Cultivate area corporate relationships to stimulate both financial and in-kind support.
- Increase engagement and philanthropic commitment of the organization. Implement best stewardship practices.
- Design marketing materials for agency, including development, event, and program-related content.
- Manage current fundraising events and expand year-over-year revenues generated from these events.

- Organize and work with committees for each event, the Board of Directors, and volunteers.
- Develop and manage event budgets.
- Solicit major corporate sponsors and other contributors and coordinate event publicity.
- Oversee of grant writing staff and schedule; help to target grant possibilities and review grant submissions
- Management of social media staff to increase agency visibility and increase awareness of agency mission, events and current campaigns

Assistant Director of Elder Services: May 2012- January, 2019: Community Action Program, Belknap-Merrimack Counties, Inc. Concord, NH.

Supervised and supported in the management and service delivery operations at ten multi-purpose Senior Centers including nutrition programs, Meals on Wheels, RTS Bus system. Collaborated with community partners in innovative techniques to create age friendly communities. Performed grant-writing for new program initiatives, United Way and State RFP's, and other applicable grants. Helped develop yearly fundraisers including Walkathon/Family Fun Day and the innovative "Bowls of Care" family caregiving event; including solicitation of donors, creation of marketing and advertising materials, volunteer management, staging and décor. Built department website and created e-newsletter template for ten area senior centers. Coordinated site level implementation of agency/program policies and procedures, outreach plans, social service activities to support the health and wellness of older adults. Assisted in developing staff training plan and helped to provide the training.

Selected Achievements:

- Helped develop successful walkathon fundraiser increasing revenue from \$4,000 in Year 1 to \$35,000 in Year 5. Developed marketing materials, registration brochure, sponsor boards.
- Assisted in the planning and promotion of the first area screening and panel discussion of "GenSilent," a movie exploring the challenges facing LGBTQ older adults.
- Built department website, including multiple tabs for each senior center and program, with integrated schedules and maps.
- Wrote and administered multi-year "Farm to Table" grant enabling area senior centers both to create their own gardens and to partner with local farms to create a "Free Farmer's Market" serving older adult communities.
- Assisted in the development of popular fundraiser Bowls of Care; which began in Year 1 as a "friend-raiser" and increased revenue to \$15,000 in Year 5. Created all marketing materials; developed silent auction; collected and staged items; wrote item descriptions and created bid sheets.

Director of Programs: February, 2006 – October, 2011: Big Brothers Big Sisters of the Greater Seacoast, Portsmouth NH

Managed daily operations and all aspects of agency programming for 320 child program; supervised, counseled, and coached professional staff of ten along with UNH intern staff, and volunteer mentors; developed and planned strategy for creating and expanding programs; helped plan and organize agency fundraisers and marketing events; designed monthly e-newsletter, created marketing emails; planned

monthly activities and educational experiences for children and volunteers in program; designed and implemented new safety protocols for staff and volunteers; provided crisis management for families and volunteers experiencing difficulties; drafted and re-wrote agency policies, training guides, manuals, and forms; provided public presentations to create partnerships, recruit volunteers; established a successful and complex holiday giving program through community partnership.

Selected Achievements

- Match rate growth of 6%.
- Led match support team to increase contact rates from 67% to 89%; on time rates from 21% to 77%.
- Completely rebuilt volunteer training program, making it highly organized and mandatory, with increased safety protocols.
- Re-designed e-newsletter and created a circulation from once a quarter to once a month.
- Established extremely successful holiday giving program, increasing sponsorship from 5 to over 25 families.
- Improved quality of program events and activities, and increased frequency from one event per quarter to two events a month.

Facilitator, Co-Parenting Class (Part-time) 2007 - 2009, Families First, Portsmouth, NH

Designed court-ordered course for parents experiencing conflict during separation, divorce, and child custody; worked with them to settle issues peaceably with focus on the child; developed comprehensive training guide, syllabus, and lesson plan for attendees.

Selected Achievements

- Created successful curriculum designed to reduce the trauma of family conflict in the wake of a previously defunct program.
- Achieved course ratings which were "off the charts," according to the program coordinator.
- Revitalized the presentation of extremely difficult subject matter in a fair and measured way for attendees who were in high conflict situations.

Attorney/Guardian ad Litem: 1994 – 2007, Self-Employed, Dover, NH.

Represented abused and neglected children in NH court system; established detailed case plan, identified family's needs and ensured child's safety and well-being; networked with DCYF, mental health agencies, and other legal professionals; resolved conflict and assisted parties in arriving at common goal for family; supplied court with persuasive written and verbal reports of family's progress; provided instruction and training for area agencies and support groups on issues regarding abuse and neglect.

Selected Achievements

- Successfully advocated in the adoption of over twenty children.
- Participated in the successful reunification of over ten families.
- Assisted in the transition of 5 teens from group home to work force or college.

Moderator, Child Impact Seminar (Pt-time) 1994 -1997, Strafford Guidance Center, Dover NH
Co-facilitated training for divorcing parents to peacefully negotiate and resolve custodial issues; provided information and support to help parents work through issues and make connections with appropriate agencies for further support; assisted them in determining the best plan to protect their children from potential parental conflict.

Family Outreach/ MIMS Caseworker (also with Strafford Guidance Center, 1994-1997)
Supported identified families with education and training in parenting and life skills; developed treatment plan for family's goal achievements; provided crisis intervention and family stabilization; supervised visits in DCYF abuse and neglect cases and monitored in accordance with case plan.

Associate Attorney: 1991- 1994, The NLS Group, Portsmouth, NH
Assisted in creation of company title division; trained and supervised title abstracting staff; served as legal consultant for title problems and questions; performed title abstracts and land research.

EDUCATION

Juris Doctor, Suffolk University Law School, Boston, MA
Concentration: Family Law

Bachelor of Arts, University of New Hampshire, Durham, NH
Major: Political Science ~ Minor: Dance, Theatre

Jon Eriquezzo

PROFESSIONAL HISTORY

Vice President 2019 - Present

St. Joseph Community Services, Inc. Merrimack, NH

Responsible for all operations of the organization, finance, programs, fundraising, marketing and development.

Vice President of Innovation 2016 - 2019

Crotched Mountain Foundation, Greenfield, NH

Researched and developed new business opportunities and contributed to the growth of the school population. Represented the organization on a state and national level. Acted as the legislative liaison, researching legislation in multiple states and providing testimony at public hearings. Also served as the director of the assistive technology division (ATECH Services), the Refurbished Equipment Marketplace, and provided management oversight of the HUD housing projects in NH, ME, and NY.

Executive Director 2006 - 2016

Crotched Mountain Residential Services, Greenfield, NH

Supervision and management of housing, residential and day services for 250+ children, adults, and seniors across NH, MA, ME, and NY. Managed a budget of more than 20 million dollars, with responsibility for a workforce of 400+ staff.

Director of Residential Services 2001 - 2006

Crotched Mountain Rehabilitation Center, Greenfield, NH

Supervision and management of residential services for 80+ children and young adults affected by a variety of disabling conditions

Vice President of Sales and Marketing 2000 - 2001

Cyclone Direct, Londonderry, NH

Start-up Telecommunications Company. Responsible for national sales and marketing activities. Was promoted from the position of Director of Community Relations

Director of Residential Services 1999 - 2000

LifeStream, Inc., New Bedford, MA

Responsible for supervision and management of residential services for approximately 45 individuals with developmental disabilities. Managed program, budgets, policy development, staff supervision and contract monitoring

Director of Residential Services 1998 - 1999

Community Partners, (DSSC), Dover, NH

Supervised and managed residential services for approximately 75 individuals with developmental disabilities

Director of Residential Services 1986 - 1998

The PLUS company, Inc., Nashua NH

Supervised and managed residential services for approximately 60 individuals with developmental disabilities

EDUCATION

Master's Degree, Organizational Management and Leadership

Minor study in Community Counseling

Springfield College School of Human Services, Manchester NH

Certificate, Community Health Care Management

Health Care Finance, Human Resources Management for Health Care,

Health Care Policy & Practice

Antioch New England, Keene, NH

BS, Human Service Administration, *Magna cum Laude*

Springfield College School of Human Services, Manchester NH

Business Administration Courses

Business Law, Personnel Management, Accounting I & II

Franklin Pierce College, Nashua, NH

AWARDS and OTHER

2019- Leadership New Hampshire Graduate

The LNH experience broadens each member's perspective by providing a deeper understanding of the issues facing NH and by building connections with fellow classmates, a diverse group of emerging, influential leaders. LNH seeks to improve leadership skills and development through issues education. The LNH experience also exposes Associates to new opportunities to serve their communities and the state.

2011- Exemplary Leadership and Service Award, presented by the State of NH Division of Children Youth and Families and Juvenile Justice Services

2008- Distinguished Member Award, presented by the NH Partners in Service.

Leonard L. Russell, CPA**Summary**

Management and administrative professional with proficiencies in staff supervision, process enhancement, and accounting expertise with a focus on budget, reporting/documentation, analysis and audit.

Education and Certifications

- B.S. Accounting - Southern NH University
- Licensed Certified Public Accountant (current)
- Annual CPE (GAAP updates/MS Office *Excel/Word)

St. Joseph Community Services, Inc

Merrimack, New Hampshire

February 2020 – Current

Scope and accountabilities of work

Provide leadership and coordination of company finance, budget, audit, and human resource management functions. Ensure company accounting procedures conform to generally accepted accounting principles. Responsible for the accounting operations of the agency, to include the production of periodic financial reports, maintenance of an adequate system of accounting records, and a comprehensive set of controls designed to mitigate risk and enhance the accuracy of the agency's reported financial results.

Finance and Contracts Administrator

Department of Transportation

State of New Hampshire

March 2008 – April 2019

Scope and accountabilities of work

Responsible for planning, management, and reporting on the usage and availability of Federal and State unrestricted and restricted funds in regards to operating and capital budgets in accordance with State and Federal law in conformity to US GAAP reporting practices. Direct responsibility of \$3.2M Finance Bureau budget and annual Department budget of \$603M. Oversee financial operations relative to accounts receivable/payable, recording and depreciation of fixed assets, consumables, payroll and other program financial activities. Oversight of 40 staff members and responsible for individual development and growth. Other duties include: financial oversight and development for all budget and support, development of financial reports and schedules, audit preparation and correspondence, bond issuance and covenant compliance, and provide thoughtful fiscal analysis and narratives

Major Accomplishments

- Reorganization of Finance Bureau
 - Revised organization structure and staff job descriptions to better meet the needs of the agency
 - Optimized hiring needs by revising current positions and creating new positions
 - Ensured staff engagement by adhering to timely evaluations and optimizing training
 - Enhanced retention by motivating staff to seek and obtain promotion opportunities
- Established written policy & procedures and internal controls
 - Adopted and revised Standard Operating Procedures and work instructions necessary to meet financial and audit demands
 - Prepared documentation of business operations
- Reduced Material & Significant Audit Findings
 - Statewide Consolidated Financial Report - CAFR (Highway/General/Other Funds)
 - Single Audit (Federal Funds)

- o Certified Turnpike Annual Financial Report (Turnpike Funds)
- o Bond Covenant compliance (Turnpike Debt)
- o Eliminated more than 50 material, significant and other audit findings and comments, and successfully maintained 0 audit findings for past 3 years
- Bond/Debt issuances
 - o Successful rollout of \$200M+ bonds
 - o Increased bond rating from outside rating agencies
 - o Established and maintained excellent working rapport with State Treasurer and bond counsel

Financial Analyst

SNH Department of Transportation

October 2006 - March 2008

Scope and accountabilities of work

To understand and manage the business processes of the department to improve and advance the reporting and compliance requirements for State, Federal and other stakeholders to ensure continuation of funding.

Major Accomplishments

- Promoted to Bureau Finance and Contracts Administrator March 2008
- Improved integrity and confidence of the Finance Bureau with management, auditors and other associated personnel through drafting of policy and procedures, development of financial narratives, supporting schedules, and effective presentation of information

Financial Analyst

SNH Department of Administrative Services
Risk Management Unit

2004 - 2006

Scope and accountabilities of work

Rollout and implementation of the State's self-funded health benefits plan

Major Accomplishments

- Developed chart of accounts and monthly reports
- Assisted in the development of working rates and bid process for the State's Plan administrator

Business Administrator

SNH Governor's Office
Office of State Planning

2002 - 2004

Scope and accountabilities of work

Oversee all financial operations, administration of finance staff and Federal Funds reporting (Housing Urban Development/HUD) and other.

Major Accomplishments

- Reconciliation of HUD grants and significantly improved the reporting of such funds
- Developed and incorporated new accounting methods for general ledger to improve accuracy and timeliness of reports

Consultant

Self Employed

1998-2001

Scope and accountabilities of work

Advise and install small business accounting general ledger system solutions.

Budget Officer & Auditor

SNH Legislative Budget Assistant Office

1985 - 1998

Scope and accountabilities of work

Attached to non-partisan legislative office responsible for State budget, accounting, finance and legislative research in support of legislative finance committees and state agencies.

- Budget and analyst of assigned state agencies
- Auditor of state agencies

MEGHAN BRADY, ACP**EXPERIENCE:****ST. JOSEPH COMMUNITY SERVICES, INC.**

7/95 to present

President

Manage nutrition, transportation and support programs meeting the needs of 3,000 elderly and disabled residents of Hillsborough County, NH. Administer a \$3.8 million budget, operating within both agency goals and guidelines and those set by federal and state funding sources. Prepare and defend proposals to United Ways, service organizations, and municipalities. Develop other funding sources to meet need that is not covered by limited state and federal dollars. Over 25 years, raised an additional \$6.6 million through donor development, grant awards and special events.

Oversee contracts and bid construction for agency's million-dollar food contract. Responsible for 86 employees and 21 nutrition sites. Represent agency in community via public speaking engagements and testimony before legislators, describing needs of elderly and disabled adults. Oversee coordination of volunteer program, with 400 volunteers; this program saves \$500,000 a year. In 2007, became certified in Logic Model Design for Outcome Measurement and Program Improvement. In 2011, agency became accredited at Exemplary Level through Meals on Wheels America (MOWA), a national association for Meals on Wheels providers.

HOME HEALTH & HOSPICE CARE*Director of Supportive Care*

3/93-6/95

Reported to the President/CEO as the director of one of three clinical divisions. Administered \$437,000 in government grants providing a variety of services to 500 elderly clients in the greater Nashua area. Prepared and administered a total budget of \$1.3 million. Raised funds through grant research and direct involvement with agency fundraising events. Responsible for 6 supervisors and 115 employees. Duties involved direct interaction with the agency board of directors. Promoted public advancement of programs and agency. Represented the agency through extensive community involvement. Obtained an outstanding rating for the Supportive Care Division from the first Joint Commission on Accreditation of Healthcare Organizations (JCAHCO) evaluation performed at the agency.

BANK OF IRELAND FIRST HOLDING, INC.

12/86-1/93

First NH Investment Services*Assistant Trust Officer*

10/91 to 1/93

Responsible for the administration of both personal and endowment accounts. Served as the customer's main contact and coordinated involvement of investment, operations and tax areas. Served as chairperson of the Administrative Officer Committee, the purpose of which was to design training materials for the administrative area and oversee implementation. Responsible for the internal training of employees in related affiliates in the investment company's services and products.

M. Brady
Resume, p. 2

Business Development Officer 6/88 to 10/91
Drafted proposals and organized and led new business presentations. Averaged \$7 million a year in new business working in a geographic area that previously had no representation.

First NH Bank
Senior Personal Banker 12/86 to 6/88
Responsible for training and managing Personal Bankers and Customer Service Representatives to actively cross sell the bank's financial services. Counseled customers in financial matters relating to retail accounts, investment vehicles, consumer loans and commercial accounts. Consistently exceeded cross sell goals. Assisted senior management in hiring and performance appraisals. Generated new business leads and promoted bank visibility through attendance at various community functions.

EDUCATION:

Paralegal Certificate Program.

New Hampshire Technical Institute, Concord, NH
Valedictorian. Graduated 2007. Passed National Certification Test in May 2008.
Achieved Advanced Paralegal Certification in 2019.

Logic Model Design for Outcome Measurement & Program Improvement.

Southern New Hampshire University: School of Economic Development
Training Certificate. April 2007.

Masters of Business Administration

University of Massachusetts, Amherst, MA
Concentration: Marketing. Graduated 1982

Bachelor of Arts

University of Massachusetts, Amherst, MA
Major: Spanish - one year study abroad. Graduated 1980.

COMMUNITY SERVICE:

Paralegal Association of New Hampshire, 2008 to Present:
Board of Directors, 2009 to 2016

State of New Hampshire Conference on Aging
Co-Chair for 2005 Conference

Nashua Rotary West, 1991 to Present:
Board of Directors, 1993-1995; 2009-2011
Paul Harris Fellow, 1992

Initiated Mother Child Literacy Program through State of NH Women's Prison in Goffstown.

Leadership NH, Class of 1997

New Hampshire Coalition of Aging Services, 1995 to present
Treasurer, 2001-2003
Secretary, 2004-2008

Agency Liaison to Heritage United Way Board of Directors, 1998 - 2000

Greater Nashua Chamber of Commerce: 1989-1992
Committees: Program 1989-1991
Outlook 1989 - Co-chair
Outlook 1990 - Chair
Tri-City Business after Hours - 1990

Volunteer

Donate time to civic and community causes.

St. Joseph Community Services, Inc

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Meghan Bradley	President	\$95,679	70%	\$66,975
Jonathan Eriquezzo	Vice President	\$88,588	70%	\$62,012
Leonard Russell	Director of Finance	\$65,000	70%	\$45,500
Joan Barretto	Director of Development	\$63,469	70%	\$44,428
Elida Gagne	Program Director	\$60,330	70%	\$42,231

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Strafford Nutrition/Meals on Wheels (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 395 Daniel Webster Highway, Merrimack, NH, 03054.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$2,748,885.35.
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**

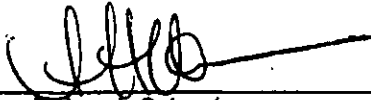


All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/12/2020
Date


Name: ~~Deborah Scheetz~~ Ann Landry
Title: ~~Director~~ Associate Commissioner

Strafford Nutrition/Meals on Wheels

May 14, 2020
Date


Name: Jaymie Chagnon
Title: Executive Director

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

1s/Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.
- 2.5. Individual Assessments and Service Plans
- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
- 2.5.4.1. Mental health;
- 2.5.4.2. Developmental issues; or
- 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.

2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.

2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.

2.7.1.4. Agrees not to bill or invoice individuals or their families.

2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.

2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.

2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.

2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.

2.7.2.4. Agrees that all fees support the program for which fees are collected.

2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.3.4. Revenue, by program service provided, by funding source.
- 3.3.5. Total amount of donations or fees collected from all individuals.
- 3.3.6. Actual Units served, by program service provided, by funding source.
- 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
- 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
- 3.3.9. Unmet need or waiting list.
- 3.3.10. Length of time individuals are on a waiting list.
- 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
- 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
- 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
 - 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
 - 3.5.1. Data.
 - 3.5.2. Financial records.

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

- Barrington
- Dover
- Durham
- Farmington
- Lee
- Madbury
- Middleton
- Milton
- New Durham
- Rochester
- Rollinsford
- Somersworth
- Strafford



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.



Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	11,830	\$5.50		\$ 63,965.00
Title IIIC HD Meals	Per Meal	23,497	\$5.50		\$ 128,234.00
Title IIIC Cong Meals	Per Meal	5,088	\$5.50		\$ 27,974.00
Title IIIB Transportation	PerClient/PerDay	0	\$37.00		\$ -
			Subtotal		\$ 221,173.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	23,260	\$5.78		\$ 134,443.00
Title IIIC HD Meals	Per Meal	46,994	\$5.78		\$ 271,625.00
Title IIIC Cong Meals	Per Meal	10,171	\$5.78		\$ 58,788.00
Title IIIB Transportation	PerClient/PerDay		\$38.85		\$ -
			Subtotal		\$ 464,856.00

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	23,260	\$5.78	\$6.00	\$ 139,560.00
Title IIIC HD Meals	Per Meal	46,994	\$5.78	\$6.00	\$ 281,964.00
Title IIIC Cong Meals	Per Meal	10,171	\$5.78	\$6.00	\$ 61,026.00
Title IIIB Transportation	PerClient/PerDay		\$38.85	\$38.85	\$ -
			Subtotal		\$ 482,550.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	23,260	\$6.00		\$ 139,560.00
Title IIIC HD Meals	Per Meal	46,994	\$6.00		\$ 281,964.00
Title IIIC HD SUPPLEMENT	Per Meal	3,160	\$6.00		\$ 18,962.45
Title IIIC Cong Meals	Per Meal	10,171	\$6.00		\$ 61,026.00
Title III Meals (COVID-19)	Per Meal	7,577	\$10.00		\$ 75,770.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	0	\$38.85		\$ -
			Subtotal		\$ 577,282.45

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	23,260	\$6.00		\$ 139,560.00
Title IIIC HD Meals	Per Meal	50,154	\$6.00		\$ 300,926.45
Title IIIC Cong Meals	Per Meal	10,171	\$6.00		\$ 61,026.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	0	\$24.89		\$ 0.00
			Subtotal		\$ 501,512.45

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	23,260	\$6.00		\$139,560.00
Title IIIC HD Meals	Per Meal	50,154	\$6.00		\$300,928.45
Title IIIC Cong Meals	Per Meal	10,171	\$6.00		\$61,026.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	Per Client/Per Day	0	\$24.89		\$0.00
			Subtotal		\$ 501,512.45
			Total		\$ 2,748,886.35

Contractor Initials: *gc*

Date: 5/14/20

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

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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.

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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

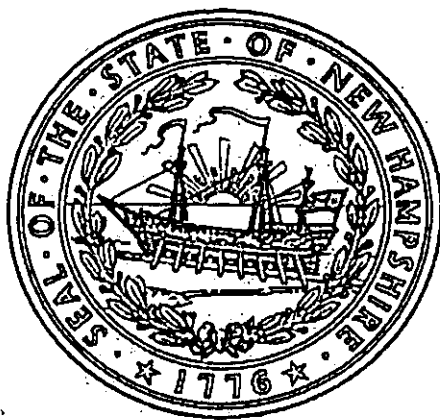
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that STRAFFORD NUTRITION/MEALS ON WHEELS is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 29, 2004. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 468543

Certificate Number: 0004914833



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of May A.D. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Chris Maxwell, Vice-Chairman of the Board, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Strafford Nutrition & Meals on Wheels (SNMOW)
(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, 20¹⁹, at which a quorum of the Directors/shareholders were present and voting.
(Date)

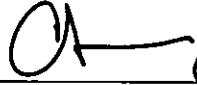
VOTED: That Jaymie Chagnon, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Strafford Nutrition & Meals on Wheels to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: May 14, 2020


05/14/2020
Signature of Elected Officer
Name: Chris Maxwell
Title: Vice-Chairman



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/27/2020

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

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

PRODUCER Avery Insurance 21 South Main Street PO Box 1510 Wolfeboro NH 03894-1510		CONTACT NAME: Lisa Lee PHONE (A.C. No. Ext.): (603) 569-2515 FAX (A.C. No.): (603) 569-4266 E-MAIL ADDRESS: lisa@averyinsurance.net	
INSURED Strafford Nutrition & Meals on Wheels 25 Bartlett Ave Ste A Somersworth NH 03878		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Citizens Insurance Co of O	NAIC # 10176
		INSURER B: Hanover Insurance	22292
		INSURER C: Wesco Ins Company	25011
		INSURER D:	
		INSURER E:	
		INSURER F:	


COVERAGES **CERTIFICATE NUMBER:** CL2032709800**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 SURR INSD	WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO. JECT <input type="checkbox"/> LOC OTHER:	Y		ZHV A504875	12/16/2019	12/16/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 3,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ZHV A504875	12/16/2019	12/16/2020	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 DED RETENTION \$			UHVA504901	12/16/2019	12/16/2020	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WWC3386082	12/16/2019	12/16/2020	<input checked="" type="checkbox"/> PER STATE <input type="checkbox"/> OTHER 3A NH E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire DHHS 129 Pleasant St Concord NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	--

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Strafford Nutrition & Meals on Wheels Mission Statement

To promote the well being of the elderly and disabled adults of Strafford County by providing services to foster independence in their own home and prevent or delay the need for institutional care. Through the delivery of hot nutrition meals in home or community settings, daily safety checks, nutrition education, and nutritional assessments SNMOW will promote physical and emotional health, protect their quality of life, and aide in the social & economic needs of the elderly and disabled.

Strafford Nutrition & Meals on Wheels
Financial Statements and Supplemental Data
With Independent Auditors' Report
June 30, 2019


 **ROY &
ASSOCIATES**
CERTIFIED PUBLIC ACCOUNTANTS
209 State Street. – Bangor, Maine 04401

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6

Independent Auditors' Report

Board of Directors
Strafford Nutrition & Meals on Wheels
25 Bartlett Ave. Suite A
Somersworth, NH 03878

We have audited the statement of financial position of Strafford Nutrition & Meals on Wheels (a nonprofit organization), as of June 30, 2019, and the related statements of activities 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. 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 Strafford Nutrition & Meals on Wheels as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Roy & Associates, CPAs, P.A

Bangor, Maine
November 5, 2019

Visit us online: www.roycpas.com

209 State St · Bangor, Maine 04401-5412 · Tel: 207-990-8909 · Fax: 207-990-1504

Strafford Nutrition & Meals on Wheels

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Current assets:

Cash

Unrestricted \$ 281,121

Grants receivable 45,937

Prepaid expenses 1,734

Other current assets 2,500

Total current assets 331,292

Capital assets:

Equipment 8,700

Less: Accumulated depreciation (3,263)

Total capital assets 5,437

Total assets 336,729

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable 43,048

Leases payable - current portion 2,152

Other accrued expenses 11,986

Total current liabilities 57,186

Noncurrent liabilities:

Leases payable 3,804

Total noncurrent liabilities 3,804

Total liabilities 60,990

Net assets:

Without donor restrictions 275,739

Total net assets 275,739

Total liabilities and net assets \$ 336,729

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

Strafford Nutrition & Meals on Wheels

STATEMENT OF ACTIVITIES

For the year ended June 30, 2019

Changes in net assets without donor restrictions:

Revenues and gains:

Contributions	\$	98,137
In-kind donations		69,094
Federal grants		531,151
Other grants		225,831
Other		37,306
Interest income		543
Total revenue, gains, and other support without donor restrictions		<u>962,062</u>

Expenses and losses:

Gross wages		269,982
Professional fees		6,875
Training		920
Fringe benefits		28,234
Leases/rental		8,340
Repairs and maintenance		983
Supplies		36,589
Food		411,329
Insurance		6,938
Travel - mileage reimbursement		47,551
Sundries		15,368
In-kind services and rent		69,094
Fundraising		5,885
Interest		920
Depreciation		2,175
Total expenses		<u>911,183</u>
Increase in net assets without donor restrictions		50,879

Net assets at beginning of year		<u>224,860</u>
Net assets at end of year	\$	<u>275,739</u>

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

Strafford Nutrition & Meals on Wheels

STATEMENT OF CASH FLOWS

For the year ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 50,879
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	2,175
(Increase) / decrease in accounts receivable	9,607
(Increase) / decrease in prepaid expenses	(488)
(Increase) / decrease in other current assets	(2,500)
Increase / (decrease) in accounts payable	10,478
Increase / (decrease) in other accrued expenses	1,627
Net cash provided (used) by operating activities	<u>71,778</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Principal paid on long-term debt	<u>(1,888)</u>
Net cash provided (used) by investing activities	<u>(1,888)</u>
Net increase (decrease) in cash	69,890
Cash at the beginning of period	<u>211,231</u>
Cash at end of period	<u><u>\$ 281,121</u></u>

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

Strafford Nutrition & Meals on Wheels

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Strafford Nutrition & Meals on Wheels (a not-for-profit, IRC 501(c)(3) corporation) is an Organization that exists to provide daily noontime meals to people over 60 years of age in a congregate setting in the communities of Strafford County, New Hampshire. The program also provides meals on wheels to elderly and disabled persons in their own homes throughout all of Strafford County. The program provides in excess of 475 meals per day.

B. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting whereby the Organization reports revenue and gains when earned and expenses when incurred.

C. Financial Statement Presentation

The financial statements have been prepared in accordance with FASB Accounting Standards Codification ("FASB ASC") No. 958, "Not-for-Profit Entities – Presentation of Financial Statements." Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to the following two classes of net assets:

- Net assets without donor restrictions - represent expendable resources that are available for operations at management's discretion.
- Net assets with donor restrictions - represent resources restricted by donors as to purpose or by time. As of June 30, 2019, the Organization did not have any net assets with donor restrictions.

D. Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions by management regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Strafford Nutrition & Meals on Wheels
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. Income Taxes

The Organization is an exempt organization for federal and state income tax purposes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation. Certain activities of the Organization are subject to the Federal unrelated business income tax and similar state provisions. Unrelated business income tax was not generated from these activities during the year ended June 30, 2019.

The Organization has adopted the provisions of authoritative guidance regarding accounting for uncertainty in income taxes. The authoritative guidance provides that a tax benefit or liability from an uncertain tax position should be recognized when it is more likely than not that a position will not be sustained upon examination. As of June 30, 2019 management has concluded that the Organization had no uncertain income tax provisions.

F. Property, Plant and Equipment

Property and equipment are carried at cost or, if donated, estimated market value on the date of receipt. The Organization's policy is to capitalize significant assets with a useful life greater than one year. Property and equipment is depreciated using the straight-line method. Expenditures for maintenance and repairs are charged against operations.

Equipment 4-10 Years

Depreciation expense was \$2,175 in 2019.

G. Statement of Cash Flows

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents.

H. Advertising

The Organization expenses advertising as incurred. The Organization had no advertising expense for 2019.

I. Financial Assets

The Organization has \$327,058 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$281,121 and receivables of \$45,937. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

J. Accounts Receivable

Accounts receivable is derived primarily from funds requested to be reimbursed from government contracts. These requests are for services and are deemed entirely collectible.

Strafford Nutrition & Meals on Wheels
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

K. Donated Goods and Services

The Organization records donated goods and services that meet the criteria for recognition under generally accepted accounting principles (GAAP) at the estimated fair value of such items.

L. In-Kind Support

The Organization records various types of in-kind support including facilities, services, and materials donated by volunteers and local citizens in carrying out its mission. The amounts reported as in-kind support are reported in accordance with the grant agreements. Certain amounts may not meet the requirements necessary to be recognized under accounting principles generally accepted in the United States of America. Generally accepted accounting principles allow contributed services to be recognized only if the services received create or enhance nonfinancial assets or require specialized skills, provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

2. CASH

At June 30, 2019 the Organization had \$38,790 of deposits in excess of the FDIC insurance limit of \$250,000.

Strafford Nutrition & Meals on Wheels
NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

3. CAPITAL LEASE

The Organization has a capital lease for equipment. Management expects that in the normal course of business, leases will be replaced by other leases. The following is an analysis of the leased property under capital lease.

<u>Class of Property</u>	
Equipment	\$ 8,700
Less: accumulated amortization	<u>2,175</u>
	<u>\$ 6,525</u>

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2019.

Year Ended June 30	
2020	\$ 2,808
2021	2,808
2022	<u>1,404</u>
Total minimum payments	7,020
Less: amount representing interest (a)	<u>1,064</u>
Present value of future minimum payments (b)	<u>\$ 5,956</u>

- (a) Amount necessary to reduce net minimum lease payments to present value calculated at the Organization's incremental borrowing rate at lease inception.
- (b) Reflected in the balance sheet as current and noncurrent obligations under capital leases of \$2,152 and \$3,804, respectively.

4. IN-KIND SUPPORT

In-kind (donated) personal services were recorded at a value of \$53,094 during the year ending June 30, 2019.

Strafford Nutrition & Meals on Wheels
NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

5. FUNCTIONAL ALLOCATION OF EXPENSES

The table below presents expenses by both their nature and their function for fiscal year June 30, 2019:

	2019						Total Expenses
	PROGRAM ACTIVITIES			SUPPORTING ACTIVITIES			
	Home Delivered	Congregate	Programs Subtotal	Admin	Fundraising	Supporting Subtotal	
Gross wages	\$ 192,227	\$ 23,758	\$ 215,985	\$ 52,377	\$ 1,620	\$ 53,997	\$ 269,982
Professional fees	1,224	151	1,375	5,500	-	5,500	6,875
Training	460	460	920	-	-	-	920
Fringe benefits	20,102	2,485	22,587	5,477	170	5,647	28,234
Leases/rental	3,712	459	4,171	4,169	-	4,169	8,340
Repairs and maintenance	437	54	491	492	-	492	983
Supplies	32,564	4,025	36,589	-	-	-	36,589
Food	366,082	45,247	411,329	-	-	-	411,329
Insurance	3,111	358	3,469	3,469	-	3,469	6,938
Travel - mileage reimbursement	47,075	-	47,075	476	-	476	47,551
Sundries	10,750	1,328	12,078	3,290	-	3,290	15,368
In-kind services and rent	54,374	6,720	61,094	8,000	-	8,000	69,094
Fundraising	-	-	-	-	5,885	5,885	5,885
Interest	552	138	690	230	-	230	920
Depreciation	1,305	326	1,631	544	-	544	2,175
Total expenses	\$ 733,975	\$ 85,509	\$ 819,484	\$ 84,024	\$ 7,675	\$ 91,699	\$ 911,183

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, as well as salaries and benefits, which are allocated on the basis of time and effort.

6. ECONOMIC DEPENDENCY

Approximately 50% of revenues were received through the Division of Elderly and Adult Services for 2019. If a significant reduction in the level of this funding were to occur, it would affect the Organization's ability to provide programs and services.

7. EVALUATION OF SUBSEQUENT EVENTS

The Association has evaluated subsequent events through November 5, 2019, the date which the financial statements were available to be issued.

Strafford Nutrition Meals on Wheels
25 Bartlett Ave – Suite A
Somersworth, NH 03887
(603) 692-4211
Admin@SNMOW.org

Board of Directors 2019 - 2020

Name & Start Date:

Mailing Address:

Contact Info:

Officers:

Steve Goff
November 2012

Chairman

Chris Maxwell
December 2017

Vice-Chairman

Robin Jarvis
November 2019

Sandra O'Leary
December 2018

Michele Robbins
October 2017

Harry Tagen
November 2019

Julie Brown
November 2012
Deceased - October 2019

Laurie Eastwood

Objective: To continue working with the elderly and disabled adults.

Experience: Assistant Director

Strafford Nutrition Meals on Wheels, Somersworth, NH
February 2010 – Present

- Taking referrals from hospitals, rehab centers, doctor's offices, family and friends via phone, fax and email.
- Supervisor of four satellite meal sites and part time employees.
- Maintaining program policies, records and reports.
- Coordinating fundraisers, creating and maintaining program web site, creating new driver sheets in excel program.
- Conducting home visits to determine eligibility and or reevaluation of home delivered clients.
- Placing food and supply order for each site.

Assistant Manager

Strafford Nutrition Meals on Wheels, Somersworth, NH
February 2008 – January 2010

- Assisting manager with driver sheets and client information.
- Maintaining site facilities for cleanliness.
- Conducting home visits to determine eligibility and or reevaluation of home delivered clients.
- Help drivers ready their bags for home delivered clients.
- Setting up site for congregate lunch.

Office Clerk

Sebastian Septic Service, Milton, NH
January 2007 – November 2007

- Answering customer phone calls and making appointments.
- Sending out daily billing to customers.
- Maintaining company records.
- Setting company up with QuickBooks and credit card options for customers.

Unloader/First Responder

UPS, Chelmsford, MA

April 1996 – November 2001

- Correctly unloading trucks to prevent injury.
- Hazmat safety training to be a first responder.
- Letting hub know when to remove a truck on or off the docks.
- Sorting and delivering bulk packages (71lbs to 150 lbs) to correct areas in building.

Electrical/Shipping/Soldering/Office Clerk

Golden Eagle Coppersmiths, Seabrook, NH

July 1991 – December 2006

- Taking customer orders/handling customer complaints.
- Using large die cast machines to create parts for lanterns.
- Soldering lantern parts together, welding support rods for lanterns.
- Wiring and glassing lanterns.
- Packaging finished products to ship.
- Billing customers/crediting accounts.
- Making daily deposits.

Education: High School Diploma

Coe-Brown Academy, Northwood, NH

1991

Jaymie Lee Chagnon

Work Experience

2017 - Present

Strafford Nutrition & Meals on Wheels Program

Executive Director

- Overall Management of All Aspects of Agency Key areas of focus include:
 - Budget development
 - Staffing Development & HR programs
 - Contract Creation & Oversight (State & Caterer)
 - Tracking System Development & Monitoring
 - Board Development & Informed
 - Fundraising Efforts including grants, request, appeals, etc.
 - Promoting Agency in the Community
 - Agency development – core mission, targets, etc.

1988 - 2016

Rockingham Nutrition & Meals on Wheels Program

Assistant Director (since 1998)

- Management Duties performed independently or in conjunction with the Director
 - Budget development
 - Process State RFQ, contracts, and reports
 - Agency development
 - Setting service targets
 - Statistical tracking, analyzing, and monitoring
 - Promoting core mission
 - Catering contract & bid process
- HR Duties
 - Policy Development and staying abreast of DOL requirements
 - Agency Representative at DOL Hearings
 - Developing Job Descriptions, assigning tasks, and setting work schedules
 - Developed Agency Time record system
 - Hiring, Firing, Disciplinary process
 - Safety Program Development
- IT Responsibilities
 - Repair & maintain computer equipment and working with outsources professional when needed
 - Development of Client Dbase system
 - Development of Meal ordering and tracking system
 - Development of Bookkeeping System using QuickBooks & Excel
 - Development of Medicaid (CFI) Billing tracking & billing procedure
- Caterer
 - Monitoring for contract compliance
 - Menu Planning & Approval

- Special Event planning
- Fundraising Efforts
 - Write and submit Town Requests, Reports, and attending Town meetings as requested.
 - Miscellaneous Grants and reporting requirements
 - Emergency Food & Shelter Program application and reports
 - Combined Federal Campaign Application
 - Annual Appeal Development
 - Miscellaneous Fundraising Events i.e. Golf Tournament
- Miscellaneous Duties
 - Maintain working knowledge of others duties to be able to step in to vacant position as needed
 - Creating miscellaneous spreadsheets and forms.
 - Coordinating & Planning various events i.e. United Way Day of Caring

Administration Assistant (1988-1998)

- Highlighted Tasks include:
 - Intake Processing
 - Data Entry & Statistical Tracking
 - Payroll Processing
 - State Billing

1980 – 1987

K-Mart Corporation

AOD – Assistant Manager

- Help Store Manager oversee each department and employees, allocate job assignments, training, write ups, hiring/firing, etc.
- Handle all customer relationship issues – complaints, purchase approvals, etc.

Skills/Certifications

Notary Public
 HR Training Certificates
 Microsoft Training Certificates
 Safety Training
 Over 20 years of Management Experience

Education

High School Diploma - Salem NH
 University of Lowell – 2 yrs

Professional Affiliations

National Association of Nutrition and Aging Services
 Meals on Wheels Association of America
 New England Regional Conference Committee
 NH Center for Nonprofits

Strafford Nutrition & Meals on Wheels

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jaymie Chagnon	Executive Director	\$56,999	50%	\$28,500
Laurie Eastwood	Assistant Director	\$29,120	50%	\$14,560



State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Tri-County Community Action Program, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 30 Exchange Street, Berlin, NH, 03570.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$4,867,888.83.
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

State of New Hampshire
Department of Health and Human Services

5/20/2020
Date

[Signature]
Name: ~~Deborah Schoetz~~ Ann Landry
Title: Director Associate Commissioner

Tri-County Community Action Program, Inc.

5.15.20
Date

[Signature]
Name: Randall P. Lotte
Title: Chief Financial Officer

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
 - 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
 - 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
 - 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
 - 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
 - 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
- 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
 - 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
 - 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.
- 2.5. Individual Assessments and Service Plans
- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.
- 2.6. Person Centered Provision of Services
- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



2.7. Individual Donations and Fees

- 2.7.1. To comply with the requirements for Title III Services, the Contractor:
- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.
 - 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
 - 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
 - 2.7.1.4. Agrees not to bill or invoice individuals or their families.
 - 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
 - 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.
- 2.7.2. To comply with the requirements for Title XX Services, the Contractor:
- 2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.
 - 2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.
 - 2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.
 - 2.7.2.4. Agrees that all fees support the program for which fees are collected.
 - 2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

- 2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:



Exhibit A Amendment #3

- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.



Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

Name of Service	County/Counties	Towns/Cities
Nutrition Services - Congregate	Coos County	Berlin
		Colebrook
		Dummer
		Gorham
		Lancaster
		Milan
		North Stratford
		Pittsburg
		Shelburne
		Whitefield
Nutrition Services - Home Delivered	Coos County	ALL
Transportation	Coos	Berlin
		Clarksville
		Colebrook
		Columbia
		Errol
		Gorham
		Grovelton
		Jefferson
		Lancaster
		North Stratford
		Northumberland
		Pittsburg
		Randolph
		Shelburne
		Stark
Stewartstown		

New Hampshire Department of Health and Human Services
 Nutrition and Transportation Services



Exhibit A-1 Amendment #3

Name of Service	County/Counties	Towns/Cities
		West Stewartstown
		Whitefield
	Grafton	Bethlehem
		Franconia
		Lincoln
		Lisbon
		Littleton
		Twin Mountain
	Carroll	Albany
		Conway
		Center Conway
		North Conway
		Center Ossipee
		Madison
		Moultonborough
		Ossipee
		Tamworth
		Tuftonboro
		West Ossipee
		Wolfeboro



Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.



Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

**Exhibit B-1 Rate Sheet
Amendment #3**

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	12,401	\$5.50		\$ 68,206.00
Title IIIC HD Meals	Per Meal	27,740	\$5.50		\$ 152,570.00
Title IIIC Cong Meals	Per Meal	14,158	\$5.50		\$ 77,869.00
Title IIIB Transportation	PerClient/PerDay	2,770	\$37.00		\$ 102,490.00
			Subtotal		\$ 401,135.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	24,801	\$5.78		\$ 143,350.00
Title IIIC HD Meals	Per Meal	55,480	\$5.78		\$ 320,674.00
Title IIIC Cong Meals	Per Meal	28,315	\$5.78		\$ 163,661.00
Title IIIB Transportation	PerClient/PerDay	5,540	\$38.85		\$ 215,229.00
			Subtotal		\$ 842,914.00

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	24,801	\$5.78	\$6.00	\$ 148,806.00
Title IIIC HD Meals	Per Meal	55,480	\$5.78	\$6.00	\$ 332,880.00
Title IIIC Cong Meals	Per Meal	28,315	\$5.78	\$6.00	\$ 169,890.00
Title IIIB Transportation	PerClient/PerDay	5,540	\$38.85	\$38.85	\$ 215,229.00
			Subtotal		\$ 866,805.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	24,801	\$6.00		\$ 148,806.00
Title IIIC HD Meals	Per Meal	55,480	\$6.00		\$ 332,880.00
Title IIIC HD SUPPLEMENT	Per Meal	3,731	\$6.00		\$ 22,386.61
Title IIIC Cong Meals	Per Meal	28,315	\$6.00		\$ 169,890.00
Title III Meals (COVID-19)	Per Meal	8,946	\$10.00		\$ 89,460.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	5,540	\$38.85		\$ 215,229.00
			Subtotal		\$ 978,651.61

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	24,801	\$6.00		\$148,806.00
Title IIIC HD Meals	Per Meal	59,211	\$6.00		\$355,266.61
Title IIIC Cong Meals	Per Meal	28,315	\$6.00		\$169,890.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	8,647	\$24.89		\$215,229.00
			Subtotal		\$ 889,191.61

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	24,801	\$6.00		\$148,806.00
Title IIIC HD Meals	Per Meal	59,211	\$6.00		\$355,266.61
Title IIIC Cong Meals	Per Meal	28,315	\$6.00		\$169,890.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	8,647	\$24.89		\$215,229.00
			Subtotal		\$ 889,191.61
			Total		\$ 4,867,888.83

Contractor Initials: MP
Date: 5-15-20

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




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


5-15-20



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.).



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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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

[Handwritten Signature]
5.15.20



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

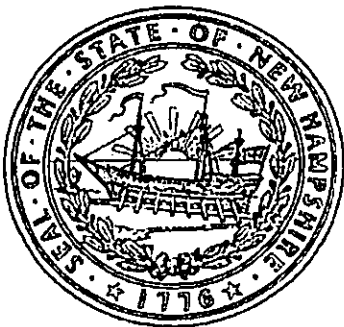
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned

Business ID: 63020

Certificate Number: 0004876884



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. 2020.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Tri-County Community Action Program, INC.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 6/25, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard and Randall Pilotte (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, INC. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 4.27.2020

Sandy Alonzo
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/25/2020

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

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

PRODUCER FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Karen Shaughnessy PHONE (AC, No. Ext): (603) 689-3218 FAX (AC, No.): (603) 645-4331 E-MAIL ADDRESS: kshaughnessy@crossagency.com
INSURED Tri-County Community Action Program, Inc. 30 Exchange Street Berlin NH 03570	INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Ins Co INSURER B: Granite State Health Care and Human Services Self- INSURER C: INSURER D: INSURER E:

COVERAGES CERTIFICATE NUMBER: 19-20 All Lines, 20-21 WC REVISION NUMBER:

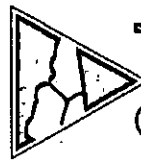
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE 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	ADDITIONAL INSURER NO. 1	ADDITIONAL INSURER NO. 2	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 AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2003516	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per 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 <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRE D AUTOS ONLY <input type="checkbox"/>			PHPK2003523	07/01/2019	07/01/2020	COVERED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> UMBRELLA LIMB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIMB <input type="checkbox"/> CLAIMS MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB683002	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROVISIONS FOR THE EXCLUSIVE OFFICE REMEDY EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	HCHS2020000241 (3a) NH	02/01/2020	02/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER F.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - LABEMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 Each Occurrence \$1,000,000 Aggregate \$3,000,000
A	Professional Liability			PHPK2003516	07/01/2019	07/01/2020	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 NH DHHS 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Jalitha Long</i>
--	--

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TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Mission Statement

Tri-County Community action provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

CEO: Jeanne L. Robillard COO: Regan L. Pride CFO: Randall S. Pilotte

30 Exchange Street, Berlin NH 03570 P: 603-752-7001

www.tccap.org FB@TriCountyCommunityActionProgram

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Consolidated Financial Statements:	
Statements of Financial Position	3
Statement of Activities	4
Statements of Cash Flows	5
Statements of Functional Expenses	6 - 7
Notes to Financial Statements	8 - 28
Supplementary Information:	
Schedule of Expenditures of Federal Awards	29 - 31
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	32 - 33
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	34 - 35
Schedule of Findings and Questioned Costs	36

To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate
Berlin, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, the related consolidated statements of cash flows and functional expenses for the years then ended, the related consolidated statement of activities for the year ended June 30, 2019 and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2019 and 2018, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2018 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 19, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2019, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Leon McDonnell & Roberts
Professional Association

October 21, 2019
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,400,750	\$ 1,329,038
Restricted cash	583,963	380,902
Accounts receivable	1,274,083	1,156,657
Property held for sale	47,000	-
Pledges receivable	231,161	212,207
Inventories	85,886	87,569
Prepaid expenses	34,037	25,640
Total current assets	<u>3,656,880</u>	<u>3,192,013</u>
PROPERTY		
Property and equipment	12,086,152	12,812,689
Less accumulated depreciation	<u>(5,178,535)</u>	<u>(5,203,324)</u>
Property, net	<u>6,907,617</u>	<u>7,609,365</u>
OTHER ASSETS		
Restricted cash	<u>418,936</u>	<u>325,863</u>
TOTAL ASSETS	<u>\$ 10,983,433</u>	<u>\$ 11,127,241</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Demand note payable	\$ -	\$ 516,022
Current portion of long term debt	148,449	142,733
Current portion of capital lease obligations	4,870	4,445
Accounts payable	221,571	237,276
Accrued compensated absences	204,079	203,121
Accrued salaries	210,952	187,508
Accrued expenses	89,524	131,888
Refundable advances	197,157	191,069
Other liabilities	598,195	387,168
Total current liabilities	<u>1,674,797</u>	<u>2,001,230</u>
LONG TERM DEBT		
Long term debt, net of current portion	5,227,835	5,373,937
Capital lease obligations, net of current portion	<u>3,355</u>	<u>8,226</u>
Total liabilities	<u>6,905,987</u>	<u>7,383,393</u>
NET ASSETS		
Without donor restrictions	3,399,192	2,926,057
With donor restrictions	<u>678,254</u>	<u>817,791</u>
Total net assets	<u>4,077,446</u>	<u>3,743,848</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,983,433</u>	<u>\$ 11,127,241</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>	<u>2018 Total</u>
REVENUES AND OTHER SUPPORT				
Grant and contracts	\$ 14,074,008	\$ 401,106	\$ 14,475,114	\$ 14,309,086
Program funding	1,167,509	-	1,167,509	1,259,037
Utility programs	1,287,103	-	1,287,103	1,079,361
In-kind contributions	477,167	-	477,167	351,187
Contributions	230,986	-	230,986	395,225
Fundraising	39,303	-	39,303	59,536
Rental income	625,046	-	625,046	679,112
Interest income	643	-	643	348
(Loss) gain on disposal of property	(32,892)	-	(32,892)	48,487
Loss on write down of property held for sale	(255,492)	-	(255,492)	-
Other revenue	<u>196,364</u>	<u>-</u>	<u>196,364</u>	<u>81,938</u>
Total revenues and other support	17,809,745	401,106	18,210,851	18,263,317
NET ASSETS RELEASED FROM RESTRICTIONS	<u>540,643</u>	<u>(540,643)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>18,350,388</u>	<u>(139,537)</u>	<u>18,210,851</u>	<u>18,263,317</u>
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	950,639	-	950,639	922,701
Head Start	2,451,296	-	2,451,296	2,481,916
Guardianship	767,241	-	767,241	760,009
Transportation	916,089	-	916,089	879,729
Volunteer	118,408	-	118,408	122,941
Workforce Development	354,263	-	354,263	394,252
Alcohol and Other Drugs	-	-	-	444,581
Carroll County Dental	747,474	-	747,474	642,637
Support Center	391,650	-	391,650	276,172
Homeless	714,066	-	714,066	577,783
Energy and Community Development	7,788,560	-	7,788,560	7,480,943
Elder	1,462,613	-	1,462,613	1,142,818
Housing Services	<u>172,852</u>	<u>-</u>	<u>172,852</u>	<u>176,511</u>
Total program services	<u>16,835,151</u>	<u>-</u>	<u>16,835,151</u>	<u>16,302,993</u>
Supporting Activities:				
General and administrative	1,032,207	-	1,032,207	1,102,448
Fundraising	<u>9,895</u>	<u>-</u>	<u>9,895</u>	<u>8,023</u>
Total supporting activities	<u>1,042,102</u>	<u>-</u>	<u>1,042,102</u>	<u>1,110,471</u>
Total functional expenses	<u>17,877,253</u>	<u>-</u>	<u>17,877,253</u>	<u>17,413,464</u>
CHANGE IN NET ASSETS	473,135	(139,537)	333,598	849,853
NET ASSETS, BEGINNING OF YEAR	<u>2,926,057</u>	<u>817,791</u>	<u>3,743,848</u>	<u>2,893,995</u>
NET ASSETS, END OF YEAR	<u>\$ 3,399,192</u>	<u>\$ 678,254</u>	<u>\$ 4,077,446</u>	<u>\$ 3,743,848</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 333,598	\$ 849,853
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	447,669	463,483
Loss (gain) on disposal of property	32,892	(48,487)
Loss on write down of property held for sale	255,492	-
(Increase) decrease in assets:		
Accounts receivable	(117,426)	170,337
Pledges receivable	(18,954)	(6,403)
Inventories	1,683	(21,928)
Prepaid expenses	(8,397)	19,705
Restricted cash	(296,134)	235,922
Increase (decrease) in liabilities:		
Accounts payable	(15,705)	(281,171)
Accrued compensated absences	958	(39,424)
Accrued salaries	23,444	(9,374)
Accrued expenses	(42,364)	24,261
Refundable advances	6,088	(6,479)
Other liabilities	211,027	(258,143)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>813,871</u>	<u>1,092,152</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	14,283	278,972
Purchases of property and equipment	<u>(95,588)</u>	<u>(141,335)</u>
NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES	<u>(81,305)</u>	<u>137,637</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net repayment on demand note payable	(516,022)	(90,412)
Repayment of long-term debt	(140,386)	(311,983)
Repayment of capital lease obligations	<u>(4,446)</u>	<u>(4,056)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(660,854)</u>	<u>(406,451)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	71,712	823,338
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,329,038</u>	<u>505,700</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,400,750</u>	<u>\$ 1,329,038</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 152,078</u>	<u>\$ 182,514</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:		
Property donated	<u>\$ -</u>	<u>\$ 18,830</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC

**CONSOLIDATED STATEMENT OF FUNCTIONAL
FOR THE YEAR ENDED JUNE 30, 20**

	<u>Agency Fund</u>	<u>Head 5</u>	<u>Total</u>	<u>General & Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Direct Expenses						
Payroll	\$ 199,241	\$ 1,336	\$ 5,462,305	\$ 596,457	\$ -	\$ 6,058,762
Payroll taxes and benefits	49,259	3	1,413,250	163,274	-	1,576,524
Assistance to clients	22,359	-	5,786,314	-	-	5,786,314
Consumable supplies	3,408	1,978	846,305	11,436	-	857,741
Space costs and rentals	7,828	1	523,719	66,568	-	590,287
Depreciation expense	169,653	389	447,669	3,157	-	450,826
In-kind expended	-	-	477,167	-	-	477,167
Consultants and contractors	20,400	-	222,318	16,029	-	238,347
Utilities	168,297	181	378,636	5,708	-	384,344
Travel and meetings	11,024	542	297,607	20,789	-	318,396
Other direct program costs	2,535	224	157,696	9,225	9,895	176,816
Fiscal and administrative	18,817	731	103,147	94,740	-	197,887
Building and grounds maintenance	93,988	594	179,346	30	-	179,376
Interest expense	117,585	-	152,965	953	-	153,918
Vehicle expense	2,747	-	199,965	-	-	199,965
Insurance	56,671	316	89,016	30,772	-	119,788
Maintenance of equipment and rental	562	331	83,909	12,647	-	96,556
Fixed fees	8,265	-	13,817	422	-	14,239
Total Direct Expenses	950,639	2,4352	16,835,151	1,032,207	9,895	17,877,253
Indirect Expenses						
Indirect costs	96,348	24	1,032,207	(1,032,207)	-	-
Total Direct & Indirect expenses	\$ 1,046,987	\$ 2,652	\$ 17,867,358	\$ -	\$ 9,895	\$ 17,877,253

See Notes to Consolidated Financial

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AI

CONSOLIDATED STATEMENT OF FUNCTIONAL E)
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Agency Fund</u>	<u>Head Star</u>	<u>Total</u>	<u>General & Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Direct Expenses						
Payroll	\$ 99,755	\$ 1,250,897	\$ 5,214,049	\$ 670,592	\$ -	\$ 5,884,641
Payroll taxes and benefits	23,319	339,000	1,260,319	164,414	-	1,424,733
Assistance to clients	74,171	-	5,536,546	-	-	5,536,546
Consumable supplies	1,723	240,852	949,850	11,219	-	961,069
Space costs and rentals	21,013	164,400	578,542	72,385	-	650,927
Depreciation expense	324,623	1,689	463,483	-	-	463,483
In-kind expended	12,500	206,000	351,188	-	-	351,188
Consultants and contractors	15,815	28,900	315,842	15,662	-	331,504
Utilities	135,551	32,562	326,659	3,589	-	330,248
Travel and meetings	1,093	50,215	278,787	9,470	-	288,257
Other direct program costs	44,933	9,764	192,849	28,234	8,023	229,106
Fiscal and administrative	243	28,350	94,549	106,359	-	200,908
Building and grounds maintenance	62,822	62,550	198,381	180	-	198,561
Interest expense	127,777	31	183,401	1,241	-	184,642
Vehicle expense	4,282	-	164,961	-	-	164,961
Insurance	65,654	14,052	154,315	5,085	-	159,400
Maintenance of equipment and rental	-	52,100	127,333	14,018	-	141,351
Fixed fees	-	-	4,312	-	-	4,312
Total Direct Expenses	1,015,074	2,481,911	16,395,366	1,102,448	8,023	17,505,837
Indirect Expenses						
Indirect costs	86,950	248,000	1,102,448	(1,102,448)	-	-
Capitalized Expenses						
Less capitalization of assets	(92,373)	-	(92,373)	-	-	(92,373)
Total Direct & Indirect expenses	\$ 1,009,651	\$ 2,730,011	\$ 17,405,441	\$ -	\$ 8,023	\$ 17,413,464

See Notes to Consolidated Financials

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (a New Hampshire nonprofit corporation) was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc., Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri County Community Action Head Start serves 217 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves 414 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 394 volunteers, ages 55 and older, of which 287 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 46,764 hours yearly.

Workforce Development

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

Alcohol & Other Drugs (AOD)

Services provided through the AOD program included assisting the alcoholic/addicted person on the road to recovery, through three phases: Crisis Intervention, Sobriety Maintenance, and Assessment and Referral to appropriate treatment facilities.

The Residential Treatment Programs (Friendship House) provided chemically dependent individuals with the fundamental tools of recovery, including educational classes, group and individual counseling, work and recreational therapy, and attendance at in-house and community-based alcoholics anonymous and narcotics anonymous meetings. The AOD program also offered assistance with its impaired driver programs.

Effective October 1, 2017, the Organization is no longer responsible for the Alcohol & Other Drugs (AOD) program. The grants for the program were transferred to North Country Health Consortium (NCHC), as they took over the program. The Friendship House was sold to Affordable Housing Education and Development (AHEAD).

Carroll County Dental

The Tamworth Dental Center (the Center) offers high quality oral health care to children with NH Medicaid coverage. The Organization also serves uninsured and underinsured children and adults using a sliding fee scale that offers income-based discounts for care. The Center accepts most common dental insurances for those who have commercial dental insurance coverage. A school-based project of the Dental Center, School Smiles, offers oral health education, screening, treatment and referrals for treatment to over 1,000 children in 9 schools in the vicinity of the Center.

Support Center

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 15 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

Cornerstone Housing North, Inc. is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

The Organization includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

The Organization has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

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

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

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

The Organization has net assets with donor restrictions of \$678,254 and \$817,791 at June 30, 2019 and 2018, respectively. See **Note 13**

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$197,157 and \$191,069 as of June 30, 2019 and 2018, respectively.

Nonprofit tax status

The Organization is a *not-for-profit* Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for individual donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed. The Organization is no longer subject to examinations by tax authorities for years prior to 2015.

The Organization follows FASB ASC, *Accounting for Uncertainty in Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Due to changes in the tax law in the 2017 Tax Cuts and Jobs Act, the Organization is subject to file an Unrelated Business Income Tax Return for unallowed expenses for the year ended June 30, 2019. These expenses fall under the qualified taxable fringe benefits. The total tax due for the year ended June 30, 2019 is approximately \$8,900.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2019 and 2018, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

As of June 30, 2019 and 2018, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$231,161 and \$212,207, respectively. This amount was included in grants and contracts on the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

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

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries..

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2018, received provisional approval and is effective, until amended, at a rate of 12.50%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2018 was 11.45%. The actual rate for the year ended June 30, 2019 was approximately 10.44%, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2019 and 2018 was \$11,698 and \$18,616, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "*Simplifying the Presentation of Debt Issuance Costs*." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2019 and 2018.

New Accounting Pronouncement

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

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Financial assets at year-end:		
Cash and cash equivalents, undesignated	\$ 1,400,750	\$ 1,329,038
Accounts receivable	1,274,083	1,156,657
Pledges receivable	<u>231,161</u>	<u>212,207</u>
Total financial assets	<u>2,905,994</u>	<u>2,697,902</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	678,254	817,791
Less net assets with time restrictions to be met in less than a year	<u>(348,631)</u>	<u>(540,643)</u>
Amounts not available within one year	<u>329,623</u>	<u>277,148</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,576,371</u>	<u>\$ 2,420,754</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$2,786,000 and \$2,729,000 respectively, at June 30, 2019 and 2018.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. At June 30, 2019 and 2018, the balances in interest and non-interest-bearing accounts were insured by the FDIC up to \$250,000. At June 30, 2019 and 2018, there was approximately \$1,750,000 and \$1,200,000, of deposits held in excess of the FDIC limit, respectively. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents and considers this a normal business risk.

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7**. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the US Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2019 and 2018 was \$20,010 and \$19,980, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2019 and 2018. These amounts are included in restricted cash on the Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in Note 7). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2019 and 2018 was \$176,298 and \$176,570, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2019 and 2018 was \$582,116 and \$378,605, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2019 and 2018 was \$582,116 and \$378,605, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

At June 30, 2019, the Organization had \$45,198 in restricted cash relating to the property that is held for sale at year end. Upon the sale of the property, it will be donated to another non-profit Organization.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2019 and 2018 was \$179,277 and \$131,610, respectively. See Note 15.

NOTE 4. INVENTORY

In 2019 and 2018, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2019 and 2018, consists of weatherization materials totaling \$85,886 and \$87,569, respectively.

During the year ended June 30, 2018, the Organization adopted the provisions of the FASB Accounting Standard Update (ASU) 2015-11, *Inventory, (Topic 330): Simplifying the Measurement of Inventory*, which simplifies the subsequent measurement of inventory by requiring inventory to be measured at the lower of cost or net realizable value. Net realizable value is the estimated selling price of inventory in the ordinary course of business, less reasonably predictable costs of completion, disposal and transportation. The Organization has evaluated ASU 2015-11 and has determined that there is no material impact to the financial statements.

NOTE 5. ACCRUED EARNED TIME

For the years ending June 30, 2019 and 2018, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2019 and 2018, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$204,079 and \$203,121, respectively.

NOTE 6. PROPERTY

Property consists of the following at June 30, 2019:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,709,749	\$ 3,469,618	\$ 6,240,131
Equipment	1,950,063	1,708,917	241,146
Construction in progress	2,500	-	2,500
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,086,152</u>	<u>\$ 5,178,535</u>	<u>\$ 6,907,617</u>

Property consists of the following at June 30, 2018:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$10,003,944	\$ 3,448,411	\$ 6,555,533
Equipment	2,384,905	1,754,913	629,992
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,812,689</u>	<u>\$ 5,203,324</u>	<u>\$ 7,609,365</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2019 and 2018 totaled \$447,669 and \$463,483, respectively.

The Organization has property held for sale at June 30, 2019 amounting to \$47,000, which is classified as a current asset in the accompanying consolidated statements of financial position. The total loss on the write down to market value of this property was \$255,492.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 124,867	\$ 138,225
Note payable with a bank requiring 120 monthly installments of \$3,033, including interest at 4.69% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2021.	328,896	349,131
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016. Final installment due April 2021.	9,618	14,500
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. Final installment due August 2021.	7,642	10,874
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. Final installment due July 2021.	7,385	10,637
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. Final installment due November 2020.	2,331	3,863

Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. Final installment due February 2023.	9,739	12,041
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. Final balloon payment is due in March 2023.	395,429	403,244
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,634,595	2,719,260
Cornerstone Housing North, Inc. capital advance due to the Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years, final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	5,388,102	5,529,375
Unamortized deferred financing costs	<u>(11,818)</u>	<u>(12,705)</u>
Total long term debt	5,376,284	5,516,670
Less current portion due within one year	<u>(148,449)</u>	<u>(142,733)</u>
	<u>\$ 5,227,835</u>	<u>\$ 5,373,937</u>

The scheduled maturities of long-term debt as of June 30, 2019 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2020	\$ 148,449
2021	437,624
2022	123,156
2023	485,481
2024	118,295
Thereafter	<u>4,075,097</u>
	<u>\$ 5,388,102</u>

As described at Note 3, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 8. CAPITAL LEASE OBLIGATIONS

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, expiring in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, expiring in May 2021. The assets and liabilities under the capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2019 and 2018, consisted of the following:

	<u>2019</u>	<u>2018</u>
Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease is secured by the phone system and will mature in November 2020.	\$ 3,291	\$ 5,362
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease is secured by a copier and will mature in March 2021.	2,261	3,467

Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.918% per annum. The lease is secured by a copier and will mature in May 2021.

	<u>2,673</u>	<u>3,842</u>
	8,225	12,671
Less current portion	<u>(4,870)</u>	<u>(4,445)</u>
	<u>\$ 3,355</u>	<u>\$ 8,226</u>

The scheduled maturities of capital lease obligations as of June 30, 2019 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2020	\$ 4,870
2021	<u>3,355</u>
	<u>\$ 8,225</u>

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 5.00% per annum, and totaled \$316,000 at June 30, 2018. There was no balance outstanding at June 30, 2019. The line is subject to renewal each January.

The Organization was issued an unsecured revolving line of credit in 2014 with the New Hampshire Department of Administration Services. The Organization was not required to make payments of interest or principal prior to maturity. At June 30, 2018, the outstanding debt totaled \$200,022, which included accrued interest of \$21,434. The unsecured revolving line of credit was paid off in full during the year ended June 30, 2019.

NOTE 10. OPERATING LEASES

The Organization has entered into numerous lease commitments for space. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2019 and 2018, the annual rent expense for leased facilities totaled \$181,127 and \$165,227, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2019, are as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2020	\$ 147,778
2021	65,003
2022	<u>3,301</u>
	<u>\$ 216,082</u>

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in Note 1. The Head Start, transportation and elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

NOTE 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2019 and 2018, approximately \$13,951,828 (77%) and \$13,773,803 (75%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2019 and 2018, approximately 69% of the Organizations total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Temporary Municipal Funding	\$ 231,161	\$ 212,207
10 Bricks Shelter Funds	142,190	142,190
FAP	117,470	136,614
Restricted Buildings	87,541	190,049
Support Center	25,939	-
Weatherization	25,000	-
Loans - HSGP	19,907	21,454
FAP/EAP	11,290	23,249
RSVP Program Funds	7,056	5,021
Senior Meals	5,130	-
Head Start	3,999	4,172
Donations to Maple Fund	1,571	1,586
Homeless Programs	-	27,680
USDA	-	10,332
Loans - HHARLF	-	6,967
IDN Capacity Fund	-	32,194
Community Needs Assessment	-	4,076
	<hr/>	<hr/>
Total net assets with donor restrictions	<u>\$ 678,254</u>	<u>\$ 817,791</u>

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2018, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2019, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$129,407 and \$106,548 were held in a segregated account at June 30, 2019 and 2018, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$46,514 and \$21,326 were held in a segregated account for the years ended June 30, 2019 and 2018, respectively.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

In accordance with the policy noted above, subsequent to year end the Organization was required to remit funds to HUD totaling \$31,412. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment.

NOTE 16. 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 21, 2019, the date the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
Head Start	93.600		01CH10000-04-00	\$ 1,424,301
Head Start	93.600		01CH10000-05-00	1,088,289
			TOTAL	<u>2,512,590</u>
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-18B1NHLEIA	93,918
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-19B1NHLEIA	5,820,283
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-18B1NHLEIA 1056420	305,358
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-19B1NHLEIA 1056420	241,539
			TOTAL	<u>6,461,128</u>
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AAHNT3SP	5,383
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-500352	111,276
			TOTAL	<u>116,639</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	541-500386	284,654
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	81,200
			CLUSTER TOTAL	<u>462,493</u>
Community Services Block Grant	93.559	State of New Hampshire Department of Health and Human Services	102-500731	738,731
TANF CLUSTER				
Temporary Assistance for Needy Families (NHEP Workplace Success)	93.558	Southern New Hampshire Services, Inc.	16-DHHS-BYW-CSP-05	307,922
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	102-500731	24,800
			CLUSTER TOTAL	<u>332,722</u>
HIV Care Formula Grants (Ryan White Core Program)	93.917	State of New Hampshire Department of Health and Human Services	530-500371	9,910
Social Services Block Grant (Title XX ISR)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	113,843
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	544-500386	82,574
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	13,582
			TOTAL	<u>209,999</u>
Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary	93.556 & 93.592	State of New Hampshire Coalition against Domestic and Sexual Violence	SPIRDV	53,297
Preventative HHS Block Grant & Injury Prevention and Control Research	93.136 & 93.758	State of New Hampshire Coalition against Domestic and Sexual Violence	SVP	6,628
Projects for Assistance in Transition from Homelessness (PATH)	93.150	State of New Hampshire Bureau of Homelessness and Housing	05-95-42-423010-7926	73,172
Prevent Sexual Assault on College Campuses	93.XXX	University of New Hampshire, Durham	CSAPP	678
Total U.S. Department of Health and Human Services				\$ <u>10,881,348</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u> Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	EE0007935	\$ 273,188
Total U.S. Department of Energy				\$ 273,188
<u>U.S. Corporation for National and Community Service</u> Retired and Senior Volunteer Program	94.002		16SRANH001	\$ 86,939
Total U.S. Corporation for National and Community Service				\$ 86,939
<u>U.S. Department of Agriculture</u> Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 122,661
Total U.S. Department of Agriculture				\$ 122,661
<u>U.S. Department of Homeland Security</u> Emergency Food & Shelter Program (FEMA)	97.024			\$ 10,408
Emergency Management Performance Grants (FEMA)	97.042	State of New Hampshire Department of Safety	EMB-2017-EP-00005-S01	23,298
Total U.S. Department of Homeland Security				\$ 33,706
<u>U.S. Department of Justice</u> Crime Victim Assistance (VOCA)	18.573	State of New Hampshire Coalition against Domestic and Sexual Violence	NONE	\$ 154,433
Sexual Assault Services Formula Program (SASP)	16.017	State of New Hampshire Coalition against Domestic and Sexual Violence	2017-KF-AX-0019	16,176
OVW Technical Assistance Initiative	16.528	Grafton County Court	OVW-2016-13829	27,552
Total U.S. Department of Justice				\$ 198,161
<u>U.S. Department of Transportation</u> Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-XD46	\$ 293,800
TRANSIT SERVICES PROGRAMS CLUSTER Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	04-00-00-00-10-2916-073-500575	29,889
Enhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, NCC)	20.513	State of New Hampshire Department of Transportation	04-00-00-00-10-2916-073-500575	53,062
			CLUSTER TOTAL	82,951
Total U.S. Department of Transportation				\$ 376,751
<u>U.S. Department of Housing and Urban Development</u> Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	\$ 67,203
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	53-2018-09-#IS-01-Coord-4	144,922
Total U.S. Department of Housing and Urban Development				\$ 212,125

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Labor				
WIA/WIOA CLUSTER				
WIA/WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0004	\$ 39,250
WIA/WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0004	<u>39,058</u>
Total U.S. Department of Labor			CLUSTER TOTAL	<u>\$ 78,308</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 12,243,187</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal grant activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors of
Tri-County Community Action Program, Inc.
Berlin, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

*Leone McDonnell & Roberts
Professional Association*

October 21, 2019
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors of
Tri-County Community Action Program, Inc.
Berlin, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2019. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Tri-County Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance.

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

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

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

*Leone McDonnell & Roberts
Professional Association*

October 21, 2019
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

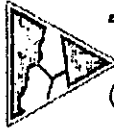
1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Dept. of Health & Human Services, LIHEAP – CFDA #93.568
 - U.S. Dept. of Health & Human Services, Head Start – CFDA #93.600
 - U.S. Dept. of Energy, Weatherization Assistance for Low Income Individuals – CFDA #81.042
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coos, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2020

Coos County

Board Chair

Sandy Alonzo

Carroll County

Interim Board Chair

Anne Barber

Michael Dewar

Karolina Brzozowska

Julie Davis

Grafton County

Linda Massimilla

Tricia Garrison

Richard Mcleod

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration • Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management • Budget performance and financial reporting
Innovative solutions & problem solving • Capacity building
Professional presentations • Public speaking
Dedication • Imagination • Determination • Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.

Chief Executive Officer

Berlin, NH 2018 - current FT employment

Tri-County Community Action Programs, Inc.

Chief Operating Officer

Berlin, NH 2016 - 2018

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.

Division Director: TCCAP Prevention Services

Berlin, NH 2015- 2016

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.

Program/Division Director: Support Center at Burch House

Littleton, New Hampshire 2007- 2015

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)

Bethlehem, NH current PT employment

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.

Direct Services/Volunteer Coordinator: Support Center at Burch House

Littleton, New Hampshire 1997 to 2007

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program

Woodsville, New Hampshire 1999-2001

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter

Jefferson, New Hampshire 1986-1989

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education

BS in Human Services, Springfield College School of Human Services, Boston, MA

Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)

Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- Chairman, Haverhill Area Family Violence Council 1998-2003
- Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH116199
- Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- Bethlehem Planning Board 2010 - 2015
- Bethlehem Conservation Commission 2006 - *current*
- Granite United Way, North Country Cabinet Member 2011-2012
- TCCAP: Commendation- Division Director Award, 2011
- Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- Licensed Foster Parent, State of NH 2000-2006
- Small Business Owner: Aurora Energies 2013- *current*
- Speakeasy Trio Jazz Vocalist/ Sweet Janun Swing Band Jazz Vocalist 1997- *current*
- Member, United States Figure Skating Association/International Skating Institute *current since 1993*

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAP's divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

REGAN L. PRIDE

SUMMARY

My experience spans the fields of engineering, computer technology, education, and public administration. This unique combination brings a wide array of knowledge and skills to the table for your organization. I am a team player, a patient trainer, and adept at interpersonal relations.

RELEVANT KNOWLEDGE AND SKILL AREAS

- Confidence in public speaking for business and technical applications, and instructional settings
- Strong writing skills and interpersonal communication skills, ability to teach others, and build consensus
- Approachable, warm and personable style in teaching classes and interacting with colleagues
- Robust education in mathematics, engineering and general science topics
- Fluency with entire Microsoft Office application suite.
- Fluency with AutoCAD computer-aided drafting software
- Familiarity with ArcView GIS software.
- Familiar with Avante Enterprise Resource Planning software
- Familiar with BMSI fund accounting and Avitar assessing/tax billing software
- Adept at Macromedia/Adobe Dreamweaver MX web site design software

WORK EXPERIENCE

NORTH COUNTRY COUNCIL, REGIONAL PLANNING COMMISSION, Littleton, NH

TITLE: Planner, 2012-2013 + 2015-2018

Managed solid waste technical assistance program funded by USDA Rural Development. Conducted "Full Cost Accounting" studies of municipal solid waste department operations. Reviewed and updated operating plans for municipal solid waste facilities. Organized household hazardous waste collection events. Created and delivered training programs for solid waste operator certification. Created pilot programs to reduce & divert food waste from landfills in 4 communities.

2013-2014

INNOVATIVE STRUCTURAL BUILDING PRODUCTS

TITLE: Project Manager

Performed a variety of functions including business plan preparation and product development associated with a start-up company in the engineered wood sheathing industry. I created engineering drawings, built and tested prototypes, and assisted in marketing activities.

2000 - Present

ICANTOO ENTERPRISES, Lisbon, NH

TITLE: Owner, Computer Applications Consulting

Assistance and training with business and technical applications. Created customized solutions involving AutoCAD, MS Word, MS Excel, MS Access software applications. I also perform web site HTML and CGI development, hardware setup, upgrades, and troubleshooting.

Recent clients/projects include:

- New England Electric Wire Corp - Implementation of Avante MRP & APS scheduling software, computerized WIP labeling system, computer workstation installations, user/operator training.
- Littleton, NH Senior Softball League -- custom programming and support of statistical software
- Louisiana Corporate Credit Union - Web site design and maintenance.
- Brammer Creek -- Web site design for wholesale food distributor.

2006 - 2012

TOWN OF LISBON, NH, Lisbon, NH

TITLE: Town Administrator, CPM

Prepared annual town budgets and performed presentations at budget hearings and town meeting. Prepared annual financial reports (MS-2, MS-4, MS-6) for the town. Generated tax warrants, and water/sewer warrants. Analyzed water/sewer revenues and developed rate structure to balance department's budget. Performed the functions of financial administration, personnel management, grant administration, welfare administration, emergency management, and project management.

1990-2000 & 2004 - 2006

NEW ENGLAND CATHETER CORPORATION, Lisbon, NH

(Subsidiary of New England Wire Technologies)

TITLE: Engineer, Medical Products

Performed process engineering support in the manufacture of wire-reinforced medical tubing including: equipment specification, process/procedure development, tooling design, and statistical data analysis. Developed customized spreadsheets for product design, and manufacturing process control.

I was also employed with the parent company as an engineer/CAD operator from 1990 to 2000. While in this capacity, I led personal computer users groups, installed the first Ethernet network in the company engineering department, and developed computer file management systems and backup routines.

2002 - 2004

SCHOOL ADMINISTRATIVE UNIT 35, Littleton, NH

TITLE: Distance Learning Coordinator

This position involved collaboration with teachers and staff to develop interactive educational programs utilizing distance learning/videoconferencing technology. Programs were distributed between three high school campuses. Duties included setup, configuration, operation and maintenance of videoconferencing endpoints, and operation of bridge/gateway at central office. I served as webmaster for SAU website. I also performed various computer support duties.

EDUCATION/CERTIFICATIONS

NH Bureau of Education and Training
CPM Certificate (Certified Public Manager)

University of California at Berkeley, Engineering Department
92 semester credits in Mechanical Engineering Major

CONTINUING EDUCATION

- NH Certified Public Supervisor program
- Radvision H.222 technician course
- Six Sigma process control course by Boston Scientific Corp.
- Extrusion Theory course at University of Massachusetts, Lowell

PROFESSIONAL & CIVIC ASSOCIATIONS

- Board of Directors, North Country Council Regional Planning Commission, Bethlehem, NH; 2007-2012. Served as chairman in 2011.
- Gratton-Coos Regional Coordinating Council (for public transit); Littleton, NH; 2009-2012
- Member of NHMMA, NHGFOA, NHLWAA - 2006-2012
- Board of Selectman, Lisbon, NH March 2000-2006. Served as chairman from 2002 to 2006.
- Board of Directors, Lisbon Main Street, Inc., Lisbon, NH; 2005-2012;
- Economic Restructuring Committee of Lisbon Main Street, Inc., 2002-present
- Member of Granite State Distance Learning Network, 2002-2004

REFERENCES

Professional references shall be produced upon request and presented at time of interview.

Angela Johnson

Professional Summary

A leader and innovator in program development and growth related to the aging population with a strong background in statistical management and financial practices. Effectively manages teams and projects which inspires desirable outcomes.

Highlights

- Detailed, conscientious, diligent
- Creative problem solver
- Skilled in resource management (employees, volunteers, clients, tangibles)
- Leader in collaborative settings
- Adaptability to changing environments

Experience

Tri-County CAP, Inc., North Country Elder Programs, Berlin NH Jan. 89 - Present
Varying job capacities throughout tenure:

- Supervise staff and volunteers
- Program planning and strategic development
- Fiscal management
- Statistics and government reports
- Grant writing and fund maintenance
- Business and client relations
- Interviewing/hiring
- Software maintenance/program design

Calamari & Calamari, Attorneys-at-Law, Lancaster NH
Real estate law firm. Accounts receivable, title search

July - Dec 1988

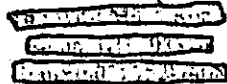
Education

A.A.S. in Accounting, NH Community Technical College, Berlin NH
Graduation Date: December 2004. GPA: 4.0

Groveton High School, Groveton NH. Course of Study: College Prep/Business.
Graduation Date: June 1988.

References provided upon request.

Leila Villeneuve



OBJECTIVE: Management Position

WORK EXPERIENCE:

Tri-County CAP, Inc.

Program Manager Senior Meals/Senior Center, 2006 - Present

- Supervises Staff and Volunteers
- Recruits staff and volunteers and oversees their training
- Evaluates staff yearly
- Works with Fiscal Officer in development of budget
- Maintains Quality Control
- Insures food served is off good quality
- Keeps records as required for all Site Operations
- Provides outreach and referral service for all participants
- Maintains Senior Center facility
- Attends Meetings & trainings
- Works with Site Councils
- Overseas fundraisers and site activities
- Performs duties of other staff in their absence

Senior Meals/Senior Center Manager, 1985 - 2006

- Supervise, manage and train 9-person staff
- Supervise, manage and train 50-100 volunteers
- Prepare weekly reports
- Plan and carry out all activities for an ever-growing population of seniors
- Attend town meetings for funding
- Create and carry out fundraising events
- Work with community groups to provide a variety of opportunities to the senior population
- Menu planning
- Meet with board members on a regular basis
- Keep all documents updated and renewed

WMIOU/VXLQ Radio Station

Officer Manager/Secretary

- Answered phones, greeted and assisted visitors, handled general administrative duties, such as filing, typing, logging and ordering
- Wrote short commercials

Doctors Victor Smith & Ralph Wolf
Receptionist/Medical Transcriber

Scheduled appointments, answered phones, general office work, such as filing, typing and transcribing patient's history

SKILLS:

Microsoft
CATMATT software
Basic Gerontology & Gerontological Counseling
Stress Management
Image & Communications
Time Management
Serve Safe
Criticism and Discipline Skills for Managers
The Neuropsychiatric Aspects of Aids
Volunteer Information Provider Project
Supervisory Drug & Alcohol

EDUCATION:

Associates degree in Secretarial Science, NHVTC, Berlin, NH 1977
Graduate of Berlin High School, Berlin, NH 1975

COMMITTEES:

Chronic Disease Self Management Program Advisory Committee
New Hampshire Association of Senior Centers
Moose Valley Wellness/Health Fair
Androscoggin Valley Healthy Communities

Brenda Gugne
Director of Transportation
Tri County Community Action Program Inc.

Professional Summary:

Successful management of the day to day aspects of Public Transportation routes and Demand Response transportation program including daily operations, statistical data reporting, Federal grant writing, warrant articles, Federal quarterly reports, facility management, accounting, staff management; monitoring productivity goals; and keeping current on FTA and DOT procedures and policies. Proficient in Microsoft excel, word, publisher and power point.

Experience:

Tri-County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
5/2017 – Present

Director of Transportation

Responsibilities include;
Overseeing the operations, maintenance and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Grant Management State of NH DOT, NH DHHS
Drug & Alcohol Management
Financial Management
Title VI, ADA Policy Management

Tri-County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
7/2004-5/2017

Operations Manager

Responsibilities include:
*Running the daily operations of a public transit and para transit service.
*Facility Management.
*Gathering statistics

- *Quarterly reporting to NHDOT and BEAS.
- *Preparing quarterly invoices to BEAS and NHDOT
- *Weekly employee scheduling, staff management.
- *Creating procedure manuals
- *Grant writing
- *Budget preparation
- *Writing Warrant Articles
- *Drug & Alcohol Testing
- *Emergency Preparedness

Mountain Village Construction
P.O. Box 96
Milan, N.H. 03588
5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included:

- *Customer service.
- *Accounting using Quick Books Pro.
- *Preparing payroll and Tax Payments.
- *Preparing Customer Statements and Invoices.
- *Accounts Receivable and Accounts Payable.
- *Creating and running Profit and Loss Reports.
- *Data Entry.
- *Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.
P.O. Box 300
Milan, N.H. 03588
6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included:

- *Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
- *Development of new programs and year round activities.
- *Producing yearly budgets.
- *Equipment and materials purchasing.
- *Organizing and supervising a large Volunteer staff.
- *Working with the public to create new programs.

- *Coordinating with the Milan Village School on athletic and after school programs.
- *Applying for Federal and State Grants.

Education:

Graduate Gorham High School
Gorham NH

Granite State College
Emergency Management

Southern New Hampshire University
Bachelor of Business Administration

NHDOT Courses

Fundamentals of Successful Project Management, MTAP/RTAP Financial Management Course
Basics of Facilities Management Seminar (Facility Maintenance Plan), Transit Security Workshop
FTA Drug & Alcohol Workshop, Emergency Planning and Disaster Management, NH Conference on Statewide
Emergency Preparedness, Procurement for Small and Medium Transit Systems.

Certified Training and Safety Reviewer
Community Transportation Association of America
June 2009

Certified Safety and Security Officer
Community Transportation Association of America
10/2010

Tri State Transit Conference
9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017, 9/2018

Grant Writing Workshop
New Hampshire Community Technical College
Berlin NH 10/2005

JEANENE MCDONALD

Professional Summary

I am one who goes above and beyond basic administrative tasks and takes on multiple projects at once. Excellent work ethic and strength in boosting company morale. I can be put in various positions and excel.

Skills

- Highly Motivated
- Professional
- Flexible
- Accurate and detailed
- Excellent planner and coordinator
- Works well under pressure
- Pleasant demeanor
- Team building
- Multi-line phone proficiency
- Critical thinker
- Project planning
- HIPAA compliance
- Have some knowledge in grant writing
- Dependable

Work History

Operations Manager, 07/01/2017 to Current

Tri County Cap Transit - 31 Pleasant Street, Berlin, NH

- Follow Department of Transportation (DOT) policies and procedures.
- Lead, direct and manage fleet drivers and dispatch staff.
- Hiring, training, evaluating performance from staff
- Participate in the development and plan of annual budgets
- Ensure operations are compliant with DOT standards for safety and insurance purposes.

Dispatcher, 04/2015 to Current 07/1/2017

Tri County Cap Transit - 31 Pleasant Street, Berlin, NH

- Assign drivers routes, destinations, and timelines.
- Keep in close contact with drivers who are on the road.
- Proficient at using dispatch software.
- Responsible for keeping, verifying, and monitoring driver daily logs.
- Attend quarterly staff meetings and take minutes for those meetings.
- Effectively work with co-workers
- Provided outstanding customer service.

Assistant guest services manager, 11/2014 to 04/2015

Wildcat Mountain Ski Area – Gorham, NH

- Cross-trained and backed up other customer service managers.
- Hired seasonal staff.
- Made out weekly schedules.
- Oversees all guest services operations, including front desk, reservations, and ticket sales.
- Ensure quality and guest satisfaction.
- Good through knowledge of scheduling software.
- Daily Deposits for all departments.

Assistant manager, 04/2012 to 01/2014

Toys R Us – Settlers Green, North Conway NH

- Organized private mailbox system using mailbox manager software.
- Reported to the district manager regarding all store and staff issues.
- Managed staff of 4 sales associates, 2 team leaders.
- Hiring staff and making work schedules.
- Daily Deposits.

Housing coordinator, 03/1999 to 09/2011

Northern Human Services – Berlin, NH

- Planned and coordinated logistics and materials for board meetings, committee meetings and staff events.
- Ordered and distributed office supplies while adhering to a fixed office budget.
- Screened applicant resumes and coordinated both phone and in-person interviews.
- Drafted biweekly time sheets for Twelve (12) employees.
- Organized all new hire, security and temporary paperwork.
- Had to adhere to state rules and regulations.
- Follow state procedures on running a state funded facility.
- Follow a tight budget, to keep in state guidelines.
- Worked closely with other agencies.
- Open lines of communications with all areas of the Agency.
- Responsible for working closely with the case management and intake staff.
- Develop, implement and/or supervise programs and services in support of assigned housing program
- Complied with state and Federal regulations for eligibility determination and record-keeping.

- Prepared for state and Federal audits and provided regular reports to superiors and the Board of Directors.
- Perform case coordination, clinician collaboration, crisis prevention, crisis interventions to at least 15 consumers living with a severe mental illness.
- Demonstrates a working knowledge of public social service programs and policies.

Paul Beroney
Berlin, NH

~~_____~~
Desired Job Type: Full-time

Work Experience

Department Manager

Lowe's Home Improvement - North Conway, NH

December 2006 to November 2015

Responsibilities

I am currently a manager at Lowe's I over see 3 departments with seventeen employees. Three days out of the week I am required to open the store. Delivery/freight comes three to four days a week and I receive it in. I work with several customers. I'm responsible for the delivery team to get out and start deliveries. I'm on the hazmat safety team, I train people on the power equipment required for store use. I'm part of the LP (loss prevention) team. I'm required to do monthly reports. I'm required to take care of all facility repairs and maintenance. I have basic computer skills. I'm willing to expand my skills I feel that I'm teachable/trainable

Laborer

Sargent construction Corp. - Stillwater, ME

February 2005 to December 2008

Responsibilities

Construction work, pipe fitting, setting grades, landscaping, installing manholes, running heavy equipment, loader, backhoe, excavator, dump truck, bobcat.

Owner operator/ sole proprietor

Beroney's Auto Body & Wrecker Service - Berlin, NH

July 1989 to January 2005

Responsibilities

Prior to my employment at Lowe's Home Improvement, I had my own Business for twenty years running an auto body/garage and towing and recovery business. I have a New Hampshire state inspection license. I also hold a CDL-A license with air brakes

Education

Berlin High School - Berlin, NH

1986

Berlin High School

Skills

Management Experience, Business skills, CDL-A drivers license, Phone skills, communication with people/ customers, problem solving solutions to make the customer come first and be happy..I feel good customer relations is a key to a successful

Certifications

New Hampshire state Inspector, Certified Brake Inspector, Flagman Certification.

January 1990 to Present

Additional Information

Reference #1

Tri-County Community Action Program, Inc.

BEAS Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$119,999	0%	0%
Randal Pilotte	Chief Financial Officer	\$77,850	0%	0%
Regan Pride	Chief Operations Officer	\$71,960	0%	0%
Brenda Gagne	Transportation Director	\$52,998.40	50%	\$26,499.20
Jeanene McDonald	Operations Manager	\$32,130	50%	\$16,065
Paul Beroney	Maintenance Manager	\$38,250	50%	\$19,125
Angela Johnson	Programs Administrator	\$39,520	100%	\$39,520
Leila Villeneuve	Program Manager	\$38,750	100%	\$38,750

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Nutrition and Transportation Contract**

This 3rd Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and VNA at HCS, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 312 Marlboro Street, Keene, NH, 03431.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1, Revisions to General Provisions, Paragraph 3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37 General Provisions, Block 1.6, Account Number, to read:
05-095-48-481010-7872-102-500731.
2. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022.
3. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$3,962,089.18.
4. Modify Exhibit A, Scope of Services by deleting it in its entirety and replacing it with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
5. Modify Exhibit A-1 Service Area by deleting it in its entirety and replacing it with Exhibit A-1 Amendment #3, Service Area, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit B Method and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #3, Method and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit B-1 Amendment #2, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #3, Rate Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit K, DHHS Information Security Requirements, which is attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services
Nutritional and Transportation**

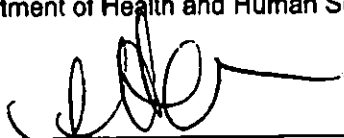


All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective retroactively to March 20, 2020, subject to the Governor's approval issued under the Executive Order 2020-04.

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

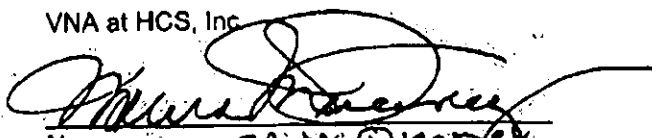
State of New Hampshire
Department of Health and Human Services

5/20/2020
Date


Name: ~~Deborah Schaez~~ Ann Landry
Title: Director Associate Commissioner

VNA at HCS, Inc

5.14.2020
Date


Name: MAURA Mc QUEENY
Title: President & CEO

New Hampshire Department of Health and Human Services
Nutritional and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

5/29/20
Date

/s/ Christen Lavers
Name:
Title: Assistant Attorney General

I hereby certify that the foregoing Amendment was approved by the Governor of the State of New Hampshire on: _____ (date of approval letter)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

5.14.20

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services to individuals not receiving the same or similar services funded through other programs that may include, but are not limited to:
 - 1.1.1. The Medicaid State Plan.
 - 1.1.2. Any Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicaid Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. The Contractor shall provide and administer services in this Agreement in accordance with applicable federal and state laws, as well as rules, policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the contract period, including, but 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, Title IIIC1 and C2 – Nutrition Program Policies, (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).
 - 1.2.5. New Hampshire Administrative Rule He-P 2300, Sanitary Production and Distribution of Food.
- 1.3. The Contractor shall comply with guidelines from the Centers for Disease Control and Prevention (CDC) and the Department, as directed by the Department during emergencies.
- 1.4. The Contractor shall adjust service delivery as directed by the Department, in accordance with Older American Act Services: Title IIIB-Supportive Services.

2. Scope of Work

- 2.1. The Contractor shall provide services to eligible individuals in the cities/town/counties, as identified in Exhibit A-1, Service Area, that include:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX:
The Contractor shall:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are homebound and unable to prepare their own meals.
- 2.1.1.2. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.3. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.4. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.5. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.6. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 2.1.2. Congregate Meals, which are funded through Title III, only. The Contractor shall:
 - 2.1.2.1. Provide meals in established community settings where eligible individuals share a meal with other individuals.
 - 2.1.2.2. Comply with the food safety regulations, nutritional requirements, and incorporating special dietary needs and preferences as cited in Section 2.1.1.
 - 2.1.2.3. Maintain a service provision log of all meals served that includes:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.1.2.3.1. Service date(s) of meals; and
- 2.1.2.3.2. Names of individuals who received the meals.
- 2.1.2.4. Provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title IIIC-1.
- 2.1.3. Transportation, which is funded through Title III only, per individual per day: The Contractor shall:
 - 2.1.3.1. Provide demand-response transportation in which the Contractor provides tailored transportation options for individuals to be transported to and from their homes to medical and other appointments and to do grocery and other needed shopping.
 - 2.1.3.2. Comply with all applicable federal and state Department of Transportation and Department of Safety rules regulations.
 - 2.1.3.3. Ensure that all vehicles are registered pursuant to New Hampshire Administrative Rule Saf-C 500, Vehicle Registration Rules and inspected in accordance with New Hampshire Administrative Rule Saf-C 3200, Official Motor Vehicle Inspection Requirements.
 - 2.1.3.4. Ensure that all drivers are licensed in accordance with New Hampshire Administrative Rule, Saf-C 1000, Driver Licensing, and New Hampshire Administrative Rule Saf-C 1800, Commercial Driver Licensing, as applicable.
- 2.1.4. Title IIIB Supportive Services. The Contractor shall:
 - 2.1.4.1. Have the option to provide support services to eligible clients 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. The Contractor shall:
 - 2.1.4.1.1. Receive requests from clients to pick up specific items or run specific errands.
 - 2.1.4.1.2. Shop for groceries and complete other errands, which may include but are not limited to:
 - 2.1.4.1.2.1. Picking up medications at a pharmacy.
 - 2.1.4.1.2.2. Buying clothing for the client.
 - 2.1.4.1.2.3. Buying other items for the client.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 2.1.4.1.3. Provide receipts to the client after each shopping transaction.
- 2.1.4.1.4. Establish a system to account for the funds provided for by the client to make such purchases.
- 2.1.4.1.5. Deliver the items in Section 2.1.4.2.1., above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 2.1.4.2. Request approval from the Department before providing Title IIIB Supportive Services by submitting a plan for Department review and approval that includes:
 - 2.1.4.2.1. Steps of the delivery process;
 - 2.1.4.2.2. Steps for accounting for and ensuring proper use of each client's money; and
 - 2.1.4.2.3. Method of paying for the goods.
- 2.2. Access to Services
 - 2.2.1. The Contractor shall assist individuals in accessing nutrition or transportation services by accepting requests directly from individuals, their designated or appointed representatives, or referrals.
- 2.3. Individual Requests for Application for Services
 - 2.3.1. For Title III home-delivered meals and transportation services, the Contractor shall determine eligibility for the service in accordance with requirements in NH Administrative Rule He-E 502:
 - 2.3.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application, provided by the Department for Title XX Home-Delivered Meals, or receive completed applications for Title XX Home-Delivered Meals.
- 2.4. Individual Eligibility Requirements for Services
 - 2.4.1. The Contractor shall complete an assessment for eligibility in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.2. The Contractor shall prioritize individuals who are referred for services by the Department's Adult Protection Program in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.4.3. The Contractor shall provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one (1)

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



year eligibility period, in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.

- 2.4.4. The Contractor shall re-determine individual eligibility for services in accordance with the requirements in the laws and rules listed in Section 1.2.
- 2.4.5. The Contractor may terminate services to an individual in accordance with the laws and rules listed in Section 1.2.
- 2.4.6. The Contractor shall submit a completed Form 3502, Contract Service Authorization – New Authorization to the Department in order to obtain authorization for home delivered meals to individuals determined or re-determined eligible to receive services.

2.5. Individual Assessments and Service Plans

- 2.5.1. The Contractor shall accept input from each individual, or the individual's authorized representative, to develop a person-centered plan that meets the provision of services in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.5.3. The Contractor shall provide services to individuals according to the individual's adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.5.4. The Contractor shall provide protocols and practices to the Department within thirty (30) days of the contract effective date to ensure that each eligible individual receives services regardless of behaviors influenced by:
 - 2.5.4.1. Mental health;
 - 2.5.4.2. Developmental issues; or
 - 2.5.4.3. Criminal history.

2.6. Person Centered Provision of Services

- 2.6.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
- 2.6.2. The Contractor shall ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents currently used by the Contractor.

Handwritten initials in black ink, possibly "JD" or similar, written over a horizontal line.

5.14.20

**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



2.7. Individual Donations and Fees

2.7.1. To comply with the requirements for Title III Services, the Contractor:

- 2.7.1.1. May ask individuals receiving home-delivered meals or transportation services for a voluntary donation towards the cost of the service, except as stated in Section 2.8.4. Adult Protection Services.
- 2.7.1.2. May suggest an amount for a voluntary donation in accordance with NH Administrative Rule He-E 502, Section He-E 502.12 Voluntary Donations.
- 2.7.1.3. Acknowledges that any donation is voluntary, and cannot refuse services if an individual is unable or unwilling to make a voluntary donation.
- 2.7.1.4. Agrees not to bill or invoice individuals or their families.
- 2.7.1.5. Agrees that all voluntary donations support the program for which the voluntary donations are made.
- 2.7.1.6. Agrees to report the total amount of voluntary donations collected from individuals to the Department on a monthly basis.

2.7.2. To comply with the requirements for Title XX Services, the Contractor:

- 2.7.2.1. May charge fees to individuals, except as stated in Section 2.8.4 Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides the sliding fee schedule information to individuals seeking services.
- 2.7.2.2. Ensures that fees shall comply with the requirements of NH Administrative Rule He-E 501.
- 2.7.2.3. Agrees not to charge fees to individuals, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect or exploitation have been founded.
- 2.7.2.4. Agrees that all fees support the program for which fees are collected.
- 2.7.2.5. Agrees to report the total amount of fees collected from all individuals to the Department on a monthly basis.

2.8. Adult Protection Services

2.8.1. The Contractor shall report suspected abuse, neglect, self-neglect, or exploitation of incapacitated adults as required by New Hampshire

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



Revised Statutes Annotated (RSA) 161-F: 46, Reports of Adult Abuse; Investigations..

- 2.8.2. The Contractor shall accept referrals of individuals from the Adult Protection Program and provide them with meals or transportation as described in this Agreement.
 - 2.8.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in any individual's situation or other concerns.
 - 2.8.4. The Contractor agrees that the payment received from the Department for the specified services is payment in full for those services, and the Contractor agrees to not attempt to secure a fee or monetary contribution of any type, such as in Section 2.7, from the individual receiving services.
 - 2.8.5. The Contractor agrees to continue providing services to individuals referred by the Adult Protective Program without requesting a donation or charging a sliding scale, for up to one (1) calendar year after Adult Protective Services closes the case when a determination is made that the individual needs services to help prevent decline and re-involvement with Adult Protective Services.
- 2.9. Referring Individuals to Other Services
- 2.9.1. The Contractor may refer the individual to other services and programs, as appropriate, if the Contractor identifies potential other community programs or services that may be beneficial to the individual, and the individual or the individual's authorized representative, agree to receive services.
- 2.10. Individual Wait Lists
- 2.10.1. The Contractor shall provide services in this Agreement to the extent that funds, staff or resources for this purpose are available.
 - 2.10.2. The Contractor shall maintain a wait list in accordance with NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502 even when funding or resources are not available to provide the contracted services.
- 2.11. Criminal Background Check and Bureau of Elderly and Adult Services (BEAS) State Registry Checks
- 2.11.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 2.11.1.1. A felony for child abuse or neglect, spousal abuse, or any crime against children or adults, including but not limited to:

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

- 2.11.1.1.1. Child pornography.
- 2.11.1.1.2. Rape.
- 2.11.1.1.3. Sexual assault.
- 2.11.1.1.4. Homicide.
- 2.11.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.
- 2.11.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 2.11.2. The Contractor shall authorize the Department to conduct a BEAS State Registry check for each staff member or volunteer who will be interacting with, or providing hands-on care to, individuals at no cost to the Contractor.
- 2.11.3. The Contractor shall provide the BEAS State Registry check to the Department upon request from the Department.
- 2.12. Grievance and Appeals
 - 2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting individual complaints regarding services, processes, procedures, or staff concerns in accordance NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502.
 - 2.12.2. The Contractor shall ensure any filed complaints or concerns made by the individual are available to the Department upon request.
 - 2.12.3. The Contractor shall maintain a written plan that addresses the present and future needs of individuals receiving services in the event that:
 - 2.12.3.1. Service(s) are terminated or services are planned to be terminated prior to the contract completion date.
 - 2.12.3.2. The contract is terminated or the contract is planned to be terminated prior to the contract completion date.
 - 2.12.3.3. The Contractor terminates any service(s) for any reason.
 - 2.12.3.4. The Contractor cannot fulfill all, or portions of all, services, terms or conditions outlined in the contract.
 - 2.12.4. Individual Feedback
 - 2.12.4.1. The Contractor shall obtain individual feedback as required in NH Administrative Rule He-E 501, Section He-E 501.12, Contract Agency Requirements and NH Administrative Rule He-E 502, Section He-E 502.11 Contract Agency

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services



Exhibit A Amendment #3

Requirements using a method approved by the Department within thirty (30) days of the contract effective date.

- 2.13. The Contractor shall comply with staffing requirements that include:
- 2.13.1. Maintaining a level of staffing necessary to perform and fulfill all of the functions, requirements, roles, and duties for the number of individuals and service area, as identified in this contract.
 - 2.13.2. Verifying and documenting appropriate training, education, experience, and orientation for all staff to fulfill the responsibilities of their respective positions.
 - 2.13.3. Maintaining current personnel and training records and documentation of all individuals requiring licenses or certifications.
 - 2.13.4. Developing and submitting a written Staffing Contingency Plan to the Department within thirty (30) days of amendment effective date that includes, but is not limited to:
 - 2.13.4.1. The process for replacement of personnel in the event of loss of key, or other, personnel during the contract period.
 - 2.13.4.2. A description of how additional staff resources will be allocated to support this contract in the event of inability to meet any performance standard.
 - 2.13.4.3. A description of time frames necessary for obtaining staff replacements.
 - 2.13.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in accordance with Section 2.13.4.3.
 - 2.13.4.5. A description of the method for training new staff members performing duties under this contract.

3. Reporting

- 3.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the fifteenth (15) of the month following the close of the quarter.
- 3.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department.
- 3.3. The Contractor shall ensure information in the report includes, but is not limited to:
 - 3.3.1. The number of individuals served by town and in the aggregate.
 - 3.3.2. Total amount of donations collected.
 - 3.3.3. Expenses by program service provided.

New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3



- 3.3.4. Revenue, by program service provided, by funding source.
 - 3.3.5. Total amount of donations or fees collected from all individuals.
 - 3.3.6. Actual Units served, by program service provided, by funding source.
 - 3.3.7. Number of unduplicated individuals served, by service provided, by funding source.
 - 3.3.8. Number of Title III and Title XX recipients served with funds not provided through this Contract.
 - 3.3.9. Unmet need or waiting list.
 - 3.3.10. Length of time individuals are on a waiting list.
 - 3.3.11. The number of days individuals did not receive planned service(s) due to the service(s) not being available because of inadequate staffing or other related Contractor issue.
 - 3.3.12. Explanation describing the reason(s) for individuals not receiving their planned services.
 - 3.3.13. A plan to address how to resolve the issues in Section 3.3.12.
- 3.4. The Contractor shall submit Home-Delivered Data Form and the Transportation Data Form provided by the Department by January 31st and July 31st in each State Fiscal Year of the contract, as appropriate or as modified by the Department, which shall include, but is not limited to, the following:
- 3.4.1. For home-delivered meals:
 - 3.4.1.1. The number of meals served by individuals and by town.
 - 3.4.1.2. The number of meals served in the aggregate; and
 - 3.4.1.3. The number of miles related to the delivery of meals in the aggregate.
 - 3.4.2. For transportation:
 - 3.4.2.1. The number of individuals served by town and in the aggregate;
 - 3.4.2.2. The number of miles in the aggregate;
 - 3.4.2.3. The purpose of the transportation.
- 3.5. The Contractor shall ensure the Department has sufficient access for monitoring of contract compliance requirements as identified in OMB Circular A-133 that includes, but is not limited to:
- 3.5.1. Data.
 - 3.5.2. Financial records.

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**New Hampshire Department of Health and Human Services
Nutrition and Transportation Services
Exhibit A Amendment #3**



- 3.5.3. Scheduled and unscheduled access to Contractor work sites, locations, work spaces and associated facilities.
- 3.5.4. Scheduled phone access to Contractor staff.
- 3.5.5. Timely unscheduled phone response by Contractor staff.

4. Performance Measures

- 4.1. The Department will monitor Contractor performance by:
 - 4.1.1. 100% of individuals served meet eligibility requirements.
 - 4.1.2. 100% of the time eligibility re-determinations are completed before the individual's current eligibility expires.
 - 4.1.3. 100% of the time individuals receive services that meet their needs in accordance with their service plans or plans from Adult Protective Services.
- 4.2. The Contractor shall have a plan for monitoring and ensuring the performance measures in Section 4.1 above.
- 4.3. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

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Exhibit A-1 Amendment #3

Service Area

The Contractor shall ensure services in this Agreement are available to eligible individuals in the following towns/cities/counties:

1. Transportation:

The Transportation Program will provide services in the City of Keene, with periodic service to Hinsdale, Swanzey, and Winchester.

2. Nutrition (Congregate):

The Congregate Meals are available to any residents from any town in Cheshire County.

3. Nutrition (Home Delivered):

The Home Delivered Meals are available in the following towns:

- Chesterfield
- Fitzwilliam
- Gilsum
- Hinsdale
- Jaffrey
- Keene
- Marlborough
- Nelson
- Rindge
- Sullivan
- Surry
- Swanzey
- Troy
- Winchester
- Westmoreland

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Exhibit B Amendment #3

Method and Conditions Precedent to Payment

1. The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB
 - 2.2. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3CM, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1
 - 2.3. Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 17AANHT3HD, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2
 - 2.4. Catalog of Federal Domestic Assistance #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III – Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #3, Rate Sheet.

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Exhibit B Amendment #3

5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #3, Rate Sheet.
 - 5.3. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:
Bureau of Elderly and Adult Services Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
7. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
8. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

Exhibit B-1 Rate Sheet
Amendment #3

Nutrition and Transportation					
1/1/2017 through 06/30/2017 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	18,991	\$5.50		\$ 104,451.00
Title IIIC HD Meals	Per Meal	21,590	\$5.50		\$ 118,745.00
Title IIIC Cong Meals	Per Meal	13,323	\$5.50		\$ 73,277.00
Title IIIB Transportation	PerClient/PerDay	1,223	\$23.70		\$ 28,985.00
			Subtotal		\$ 325,458.00

7/1/2017 through 06/30/2018 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	37,982	\$5.78		\$ 219,536.00
Title IIIC HD Meals	Per Meal	43,179	\$5.78		\$ 249,575.00
Title IIIC Cong Meals	Per Meal	26,645	\$5.78		\$ 154,008.00
Title IIIB Transportation	PerClient/PerDay	2,445	\$24.89		\$ 60,856.00
			Subtotal		\$ 683,975.00

7/1/2018 through 06/30/2019 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Rate per Service	Amount of Funding
			7/1/18-12/31/18	1/1/19-6/30/19	
Title XX HD Meals	Per Meal	37,982	\$5.78	\$6.00	\$ 227,892.00
Title IIIC HD Meals	Per Meal	43,179	\$5.78	\$6.00	\$ 259,074.00
Title IIIC Cong Meals	Per Meal	26,645	\$5.78	\$6.00	\$ 159,870.00
Title IIIB Transportation	PerClient/PerDay	2,445	\$24.89	\$24.89	\$ 60,856.00
			Subtotal		\$ 707,692.00

7/1/2019 through 06/30/2020 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	37,982	\$6.00		\$ 227,892.00
Title IIIC HD Meals	Per Meal	43,179	\$6.00		\$ 259,074.00
Title IIIC HD SUPPLEMENT	Per Meal	2,904	\$6.00		\$ 17,423.06
Title IIIC Cong Meals	Per Meal	26,645	\$6.00		\$ 159,870.00
Title III Meals (COVID-19)	Per Meal	6,962	\$10.00		\$ 69,620.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,445	\$24.89		\$ 60,856.00
			Subtotal		\$ 794,735.06

7/1/2020 through 06/30/2021 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	37,982	\$6.00		\$ 227,892.00
Title IIIC HD Meals	Per Meal	46,082	\$6.00		\$ 276,497.06
Title IIIC Cong Meals	Per Meal	26,645	\$6.00		\$ 159,870.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,444	\$24.89		\$ 60,856.00
			Subtotal		\$ 725,115.06

**Exhibit B-1 Rate Sheet
Amendment #3**

7/1/2021 through 06/30/2022 Service Units					
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Amount of Funding
Title XX HD Meals	Per Meal	37,982	\$6.00		\$227,892.00
Title IIIC HD Meals	Per Meal	46,082	\$6.00		\$276,497.06
Title IIIC Cong Meals	Per Meal	26,645	\$6.00		\$159,870.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,444	\$24.89		\$60,856.00
			Subtotal		\$ 725,115.06
Total					\$ 3,962,090.18

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

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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 User's 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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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.).

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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

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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.

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5.14.20

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

Handwritten initials in black ink, possibly "P" and "M" or similar, written over a horizontal line.

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

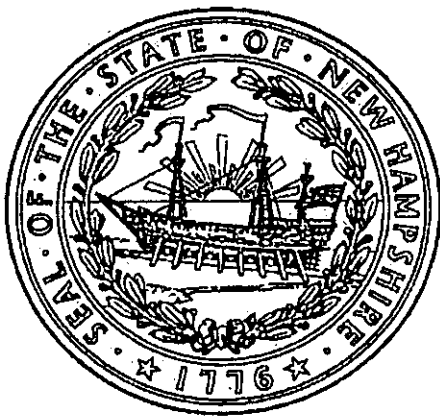
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 67798

Certificate Number: 0004882946



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed

the Seal of the State of New Hampshire,

this 3rd day of April A.D. 2020.

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

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

I, Julie Greenwood, 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, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 13, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maura McQueeney, President and 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: 5/14/2020



Signature of Elected Officer
Name: Julie Greenwood
Title: Board Chairman



HOMEHEA-02

NLAFOREST

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
5/14/2020

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

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

PRODUCER Berkshire Insurance Group, Inc PO Box 4889 Pittsfield, MA 01202	CONTACT NAME:	PHONE (A/C, No, Ext): (866) 636-0244	FAX (A/C, No): (413) 447-1977	
	E-MAIL ADDRESS:			
INSURED Home Healthcare Hospice & Community Services, Inc. & VNA at HCS, Inc. PO Box 564 Keene, NH 03431	INSURER(S) AFFORDING COVERAGE		NAIC #	
	INSURER A : Philadelphia Indemnity Insurance Company		18058	
	INSURER B : ATLANTIC CHARTER INSURANCE GROUP			
	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 WVR	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:			PHPK2081408	1/4/2020	1/4/2021	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 3,000,000
							PRODUCTS - COMP/OP AGG	\$ 3,000,000
								\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB						EACH OCCURRENCE	\$
	EXCESS LIAB						AGGREGATE	\$
	DED						RETENTION \$	\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WCA00539808	7/1/2019	7/1/2020	<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	Professional Liab			PHPK2081408	1/4/2020	1/4/2021	per claim	1,000,000
A	Professional Liab			PHPK2081408	1/4/2020	1/4/2021	Aggregate	3,000,000

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

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

Mission of Home Healthcare, Hospice and Community Services:

To provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY
SERVICES, INC. AND AFFILIATE**

CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018



CLAAconnect.com

WEALTH ADVISORY

OUTSOURCING

**AUDIT, TAX, AND
CONSULTING**

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2019 AND 2018**

INDEPENDENT AUDITORS' REPORT	1
CONSOLIDATED FINANCIAL STATEMENTS	
CONSOLIDATED BALANCE SHEETS	3
CONSOLIDATED STATEMENTS OF OPERATIONS	4
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS	5
CONSOLIDATED STATEMENTS OF CASH FLOWS	6
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	7



CliftonLarsonAllen LLP
CLAcconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Home Healthcare, Hospice and Community Services, Inc. and Affiliate
Keene, New Hampshire

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice and Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheet as of June 30, 2019 and 2018, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

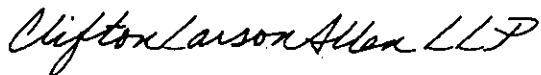
Board of Directors
Home Healthcare, Hospice and Community Services, Inc. and Affiliate

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice and Community Services, Inc. and Affiliate as of June 30, 2019 and 2018, and the results of their operations, changes in their net assets, and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Effect of Adopting New Accounting Standard

As described in Note 1, Home Healthcare, Hospice and Community Services, Inc. and Affiliate adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. Our opinion is not modified with respect to that matter.



CliftonLarsonAllen LLP

Boston, Massachusetts
March 6, 2020

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2019 AND 2018**

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 343,467	\$ 247,576
Investments	17,267	17,938
Patient Accounts Receivable, Less Allowance for Uncollectible Accounts of \$652,535 in 2019 and \$620,128 in 2018	2,366,149	2,132,956
Other Receivables	324,782	191,155
Prepaid Expenses	224,029	249,650
Total Current Assets	3,275,694	2,839,275
ASSETS LIMITED AS TO USE	12,642,547	12,248,325
PROPERTY AND EQUIPMENT, NET	2,657,038	2,978,403
Total Assets	\$ 18,575,279	\$ 18,066,003
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Line of Credit	\$ 533,503	\$ 667,125
Accounts Payable and Accrued Expenses	1,300,311	502,305
Accrued Payroll and Related Expenses	1,002,194	1,114,892
Deferred Revenue	543,274	622,004
Total Current Liabilities	3,379,282	2,906,326
NET ASSETS		
Without Donor Restrictions	14,267,831	14,205,505
With Donor Restrictions	928,166	954,172
Total Net Assets	15,195,997	15,159,677
Total Liabilities and Net Assets	\$ 18,575,279	\$ 18,066,003

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
CONSOLIDATED STATEMENTS OF OPERATIONS
YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUE		
Patient Service Revenue	\$ 13,093,709	\$ 14,463,382
Provision for Bad Debt	<u>(129,445)</u>	<u>(367,378)</u>
Net Patient Service Revenue	12,964,264	14,096,004
Other Operating Revenue	2,598,094	2,561,188
Net Assets Released from Restrictions Used for Operations	<u>107,946</u>	<u>45,441</u>
Total Operating Revenue	15,670,304	16,702,633
OPERATING EXPENSES		
Salaries and Related Expenses	11,958,073	13,428,756
Other Operating Expenses	4,751,034	5,130,498
Depreciation	<u>431,929</u>	<u>455,303</u>
Total Operating Expenses	<u>17,141,036</u>	<u>19,014,557</u>
OPERATING LOSS	(1,470,732)	(2,311,924)
OTHER REVENUE AND GAINS		
Contributions and Fundraising Income	634,736	425,576
Investment Income, Net	171,101	167,938
Realized and Unrealized Gains on Investments	<u>724,386</u>	<u>697,024</u>
Total Other Revenue and Gains	<u>1,530,223</u>	<u>1,290,538</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	59,491	(1,021,386)
Net Assets Released from Restrictions Used for Capital	<u>2,835</u>	<u>172,287</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 62,326</u>	<u>\$ (849,099)</u>

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Excess (Deficiency) of Revenue of Expenses	\$ 59,491	\$ (1,021,386)
Net Assets Released from Restrictions Used for Capital	<u>2,835</u>	<u>172,287</u>
Change in Net Assets Without Donor Restrictions	62,326	(849,099)
NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	12,822	-
Investment Income	13,833	15,074
Realized and Unrealized Gains on Investments	58,120	63,117
Net Assets Released from Restrictions Used for Operations	(107,946)	(45,441)
Net Assets Released from Restrictions Used for Capital	<u>(2,835)</u>	<u>(172,287)</u>
Change in Net Assets With Donor Restrictions	<u>(26,006)</u>	<u>(139,537)</u>
CHANGE IN NET ASSETS	36,320	(988,636)
Net Assets - Beginning of Year	<u>15,159,677</u>	<u>16,148,313</u>
NET ASSETS - END OF YEAR	<u>\$ 15,195,997</u>	<u>\$ 15,159,677</u>

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 36,320	\$ (988,636)
Adjustments to Reconcile Change in Net Assets to Net Cash		
Used by Operating Activities:		
Depreciation	431,929	455,303
Provision for Bad Debts	129,445	367,378
Realized and Unrealized Gains on Investments	(782,506)	(760,141)
Investment Income Restricted for Reinvestment	(13,833)	(15,074)
(Increase) Decrease in:		
Investments	671	598
Patient Accounts Receivable	(362,638)	(166,864)
Other Receivables	(133,627)	304,113
Prepaid Expenses	25,621	108,843
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	798,006	(73,615)
Accrued Payroll and Related Expenses	(112,698)	(48,123)
Deferred Revenue	(78,730)	74,730
Net Cash Used by Operating Activities	(62,040)	(741,488)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(4,235,594)	(2,814,287)
Proceeds from Sale of Investments	4,637,711	3,152,045
Capital Expenditures	(110,564)	(174,237)
Net Cash Provided by Investing Activities	291,553	163,521
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Line of Credit	1,522,000	1,730,000
Payments on Line of Credit	(1,655,622)	(1,262,721)
Net Cash Provided (Used) by Financing Activities	(133,622)	467,279
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	95,891	(110,688)
Cash and Cash Equivalents - Beginning of Year	247,576	358,264
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 343,467	\$ 247,576
SUPPLEMENTAL DISCLOSURE		
Interest Paid	\$ 36,935	\$ 25,300

See accompanying Notes to Consolidated Financial Statements.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Home Healthcare, Hospice and Community Services, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice, and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of Home Healthcare, Hospice and Community Services, Inc. and its affiliate, VNA at HCS, Inc. (collectively, the Association). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Income Taxes

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

Use of Estimates

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

Basis of Presentation

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

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions includes assets set aside by the board of directors for future use.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities, other than endowment and similar funds, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of time restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets as net assets released from restrictions.

Donated services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Contributions, including pledges receivable which are unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Gifts of long-lived assets are reported as assets without donor restrictions unless explicit donor stipulations specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

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

Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are fully reserved. Management regularly reviews revenue data in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

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

	<u>2019</u>	<u>2018</u>
Balance - Beginning of Year	\$ 620,128	\$ 575,388
Provision	129,445	367,378
Write-Offs	<u>(97,038)</u>	<u>(322,638)</u>
Balance - End of Year	<u>\$ 652,535</u>	<u>\$ 620,128</u>

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as noncurrent assets.

The Association reports investments at fair value and has elected to report all gains and losses in the Excess (Deficiency) of Revenue of Expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or state law.

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

Assets Limited as to Use

Assets limited as to use includes designated assets set aside by the board of directors and donor contributions.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Assets with an estimated useful life of more than one year and a historical cost in excess of \$5,000 are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

Deferred Revenue

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee for service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

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

Cost Allocations

The Association operates several related programs. Costs directly attributable to a program are charged to the respective program services. Management and general costs of the Association have been allocated between the programs on the basis of actual direct program costs.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measure of Operations

For purposes of presentation, transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses. The consolidated statements of operations include the operating loss. Changes in net assets without donor restrictions which are excluded from the operating loss, consistent with industry practice, include contributions and fundraising income, investment income and realized and unrealized gains and losses on investments.

Excess (Deficiency) of Revenues Over Expenses

The consolidated statements of operations includes the excess (deficiency) of revenues over expenses. Changes in net assets without donor restrictions which are excluded from the excess (deficiency) of revenues over expenses, consistent with industry practice, include contributions of, and net assets released from donor restrictions related to, long-lived assets.

Functional Expenses

The financial statements contain certain categories of expenses that attributable to one or more program or supporting functions of the Association. Expenses are directly allocated to program or support services whenever possible. Other shared expenses are allocated based on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and occupancy, which are allocated on a square footage basis, salaries and benefits, which are allocated on a basis of estimated time and effort, and information technology, which is allocated based on estimates of time and cost of the specific technology utilized. See Note 8 for the natural classification detail of expenses by function.

Reclassifications

Certain reclassifications have been made to prior year amounts to conform with the current year presentation.

Change in Accounting Principle

The Association has adopted the accounting guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which changes presentation and disclosure requirements for nonprofit entities to provide more relevant information about their resources (and the changes in those resources) to donors, granters, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes, investment return, expenses, and liquidity. Adoption of the new standard had no effect on the previously reported change in net assets or net assets balance.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers*. The guidance requires the Association to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the Association expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgments and changes in judgments, and assets recognized from the costs to obtain or fulfill a contract. Implementation of the new standard can result in changes to the reporting and disclosure of leases. The standard will be effective for the Association for the year ending June 30, 2020. Management is in the process of evaluating the impact on the Association.

In February 2016, FASB issued ASU 2016-02, *Leases*, pertaining to recording of leases. While the standard will not be effective for the Association until the year ending June 30, 2021, the standard can be adopted as early as the year ending December 31, 2016. Early adoption has not been exercised. Implementation of the new standard can result in changes to the reporting and disclosure of leases. Management is in the process of evaluating the impact on the Association.

Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through March 6, 2020, which is the date the consolidated financial statements were available to be issued.

NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE

Investments and assets limited as to use, stated at fair value, are as follows as of June 30:

	2019	2018
Cash and Cash Equivalents	\$ 329,576	\$ 106,923
U.S. Government and Corporate Bonds	3,404,633	3,335,084
Marketable Securities	5,988,449	5,656,193
Mutual Funds	2,937,156	3,168,063
Total Investments and Assets Limited as to Use	<u>\$ 12,659,814</u>	<u>\$ 12,266,263</u>
Investments Without Donor Restrictions	\$ 17,267	\$ 17,938
Assets Limited as to Use:		
Board-Designated for Future Use	11,760,468	11,363,748
Donor-Restricted, Time or Purpose	647,848	650,346
Donor-Restricted, Perpetual in Nature	234,231	234,231
Total Assets Limited as to Use	<u>12,642,547</u>	<u>12,248,325</u>
Total Investments and Assets Limited as to Use	<u>\$ 12,659,814</u>	<u>\$ 12,266,263</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

Fair Value Measurement

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

Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entry has the ability to access as of the measurement date.

Level 2 – Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3 – Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

All of the Association's investments were measured on a recurring basis.

The following table presents the Association's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2019 and 2018:

	2019			Total
	Level 1	Level 2	Level 3	
Corporate Bonds	\$ -	\$ 1,125,332	\$ -	\$ 1,125,332
Government Bonds	2,279,301	-	-	2,279,301
Equity Securities	5,988,449	-	-	5,988,449
Mutual Funds	2,937,156	-	-	2,937,156
Total Investments and Assets Limited as to Use at Fair Value	<u>\$ 11,204,906</u>	<u>\$ 1,125,332</u>	<u>\$ -</u>	12,330,238
Cash and Cash Equivalents				329,576
Total Investments and Assets Limited as to Use				<u>\$ 12,659,814</u>
	2018			
	Level 1	Level 2	Level 3	Total
Corporate Bonds	\$ -	\$ 1,135,706	\$ -	\$ 1,135,706
Government Bonds	2,199,378	-	-	2,199,378
Equity Securities	5,656,193	-	-	5,656,193
Mutual Funds	3,168,063	-	-	3,168,063
Total Investments and Assets Limited as to Use at Fair Value	<u>\$ 11,023,634</u>	<u>\$ 1,135,706</u>	<u>\$ -</u>	12,159,340
Cash and Cash Equivalents				106,923
Total Investments and Assets Limited as to Use				<u>\$ 12,266,263</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

Investment income and gains for cash equivalents and investments consist of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Net Assets Without Donor Restrictions:		
Investment Income, Net	\$ 171,101	\$ 167,938
Realized and Unrealized Gains on Investments	724,386	697,024
Net Assets With Donor Restrictions:		
Investment Income	13,833	15,074
Realized and Unrealized Gains on Investments	58,120	63,117
Total Investment Income and Gains	<u>\$ 967,440</u>	<u>\$ 943,153</u>

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Land and Improvements	\$ 482,961	\$ 471,403
Building and Improvements	5,384,931	5,384,931
Furniture, Fixtures, and Equipment	3,121,014	3,028,445
Total Cost	8,988,906	8,884,779
Less: Accumulated Depreciation	6,331,868	5,906,376
Total Property and Equipment, Net	<u>\$ 2,657,038</u>	<u>\$ 2,978,403</u>

NOTE 4 LINE OF CREDIT

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (6.50% and 6.00% at June 30, 2019 and 2018, respectively). The outstanding balance was \$533,503 and \$667,125 at June 30, 2019 and 2018, respectively. The line is subject to automatic annual renewal at the discretion of the lender.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

The Association has received donor-restricted contributions, which have been accounted for as net assets with donor restrictions and are available for the following purposes at June 30:

	2019	2018
Time or Purpose Restrictions for:		
Haskell Fund for Office Rent	\$ 304,618	\$ 339,825
Operations	107,789	98,797
Meal Sites	1,337	1,697
Respite	4,089	4,089
Hospice Operations	3,208	1,252
Hospice Memorial Garden	134,641	123,926
Johnson Family Fund for Capital Expenditures	7,009	5,757
Barbara Duckett Scholarship Fund	89,486	75,003
Donated Motor Vehicles	41,758	69,595
Total	\$ 693,935	\$ 719,941
Restrictions that are Perpetual in Nature for:		
Hospice	\$ 10,000	\$ 10,000
Operations	8,623	8,623
Johnson Family Fund for Capital Expenditures	10,202	10,202
Bednar Endowment Fund	50,000	50,000
Haskell Endowment Fund	120,570	120,570
Jones Endowment Fund	34,836	34,836
Total	\$ 234,231	\$ 234,231

NOTE 6 ENDOWMENTS

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 6 ENDOWMENTS (CONTINUED)

In accordance with the UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund;
2. The purposes of the organization and the donor-restricted endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Association;
7. The investment policies of the Association;
8. The spending policy; and
9. Funds with deficiencies.

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate of return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

Spending Policy

The Association's spending policy is equal to investment returns. All available investment returns earned on endowments are expended, or released from endowment in the year earned.

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 6 ENDOWMENTS (CONTINUED)

The following schedule details the changes in endowment net assets for the years ended June 30:

	Without Donor Restrictions	With Donor Restrictions		Total
		Purpose Restrictions	Perpetual in Nature	
Net Assets - June 30, 2017	\$ 10,828,438	\$ 479,136	\$ 234,231	\$ 11,541,805
Investment Income, Net	163,146	10,945	-	174,091
Realized and Unrealized Gains on Investments	696,259	45,731	-	741,990
Net Assets Released from Restrictions	-	(184,706)	-	(184,706)
Use of Board Designated Funds for Operations	(324,095)	-	-	(324,095)
Change in Net Assets	535,310	(128,030)	-	407,280
Net Assets - June 30, 2018	11,363,748	351,106	234,231	11,949,085
Investment Income	169,336	9,153	-	178,489
Realized and Unrealized Gains on Investments	723,838	38,445	-	762,283
Net Assets Released from Restrictions	-	(79,584)	-	(79,584)
Use of Board Designated Funds for Operations	(496,454)	-	-	(496,454)
Change in Net Assets	396,720	(31,986)	-	364,734
Net Assets - June 30, 2019	<u>\$ 11,760,468</u>	<u>\$ 319,120</u>	<u>\$ 234,231</u>	<u>\$ 12,313,819</u>

NOTE 7 PATIENT SERVICE REVENUE

Patient service revenue is as follows as of June 30:

	2019	2018
Medicare	\$ 9,540,407	\$ 9,710,931
Medicaid	826,800	991,348
Other Third-Party Payors	2,529,426	2,818,951
Private Pay	197,076	942,152
Total	<u>\$ 13,093,709</u>	<u>\$ 14,463,382</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 7 PATIENT SERVICE REVENUE (CONTINUED)

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

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

The Association provided services in other health related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$1,104,471 and \$1,047,857 for the years ended June 30, 2019 and 2018, respectively.

The Association is able to provide these services with a component of funds received through local community support and federal and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the state of New Hampshire.

NOTE 8 FUNCTIONAL EXPENSES

The Association provides various services to residents within its geographic location. All operating expenses are considered to relate, either directly or indirectly, to providing these services. The tables below present expenses by both their nature and function for the years ended June 30:

	2019			Total
	Home Healthcare, Hospice and Community Services	Supporting Services		
		Fundraising	Management and General	
Salaries and Related Expenses	\$ 10,338,358	\$ 593	\$ 1,619,122	\$ 11,958,073
Contracted Services	1,255,855	-	1,056,333	2,312,188
Office and Occupancy	1,605,346	12,959	744,891	2,363,196
Insurance	12,751	-	62,899	75,650
Depreciation	31,748	-	400,181	431,929
Total Expenses	<u>\$ 13,244,058</u>	<u>\$ 13,552</u>	<u>\$ 3,883,426</u>	<u>\$ 17,141,036</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 8 FUNCTIONAL EXPENSES (CONTINUED)

	2018			Total
	Home Healthcare, Hospice and Community Services	Supporting Services		
		Fundraising	Management and General	
Salaries and Related Expenses	\$ 11,037,228	\$ 37,647	\$ 2,353,881	\$ 13,428,756
Contracted Services	1,928,537	-	714,469	2,643,006
Office and Occupancy	1,783,386	12,059	607,574	2,403,019
Insurance	13,508	-	70,965	84,473
Depreciation	80,504	-	374,799	455,303
Total Expenses	\$ 14,843,163	\$ 49,706	\$ 4,121,688	\$ 19,014,557

NOTE 9 MALPRACTICE INSURANCE

The Association insures its malpractice risks on a claims made basis. There was one known malpractice claim outstanding at June 30, 2019 and 2018. There were no unasserted claims or incidents which require loss accrual at June 30, 2019 or 2018. The Association intends to renew coverage on a claims made basis and anticipates that such coverage will be available.

Litigation

The Association is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Association's future financial position or results of operations.

NOTE 10 RETIREMENT PLAN

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$144,683 and \$165,184 for 2019 and 2018, respectively.

NOTE 11 CONCENTRATION OF RISK

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

	2019	2018
Medicare	66%	65%
Medicaid	8%	3%
Other Third-Party Payor's	26%	32%
Total	100%	100%

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 12 CONTINGENCIES

Third-Party Payors

A significant portion of the Association's net revenues and accounts receivable are derived from services reimbursable under the Medicaid and the Medicare programs. There are numerous healthcare reform proposals being considered on the federal and state levels. The Association cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Association.

A significant portion of the Association's revenues are derived from services under the Medicare program (see Note 7). Under this program, cost reports are subject to audit for a period of three years from the date of issuance of a Notification of Provider Reimbursement by the fiscal intermediary. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

Medicare fiscal intermediaries and other payors periodically conduct pre-payment or post-payment medical reviews or other audits of the Association's hospice reimbursement claims. In order to conduct these reviews, the payor requests documentation from the Association and then reviews the documentation to determine compliance with applicable rules and regulations, including the eligibility of patients to receive hospice benefits, the appropriateness of the care provided to those patients, and the documentation of the care. The Association cannot predict whether medical reviews or similar audits by federal or state agencies or commercial payors of the Association hospice program will result in material recoupments or denials, which could have a material adverse effect on the Association's financial condition and results of operations.

A portion of the Association's revenues are derived from services reimbursable under the Medicaid program (see Note 7). The base year costs utilized in calculating the Medicaid prospective rates are subject to audit which could result in a retroactive rate adjustment for all years in which that base year's costs are utilized in calculating the prospective rate. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY

The Association has the following financial assets available within one year of the date of the statement of financial position at June 30:

	<u>2019</u>	<u>2018</u>
Cash and Cash Equivalents	\$ 343,467	\$ 247,576
Investments	17,267	17,938
Patient Accounts Receivable, Net	2,366,149	2,132,956
Other Receivables	<u>324,782</u>	<u>191,155</u>
Total Financial Assets Available to Meet Liquidity Needs	<u>\$ 3,051,665</u>	<u>\$ 2,589,625</u>

**HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC.
AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY (CONTINUED)

None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the date of the statement of financial position.

In addition, approximately \$11.8 million and \$11.4 million in board designated funds at June 30, 2019 and 2018, respectively, could be made available to the Association upon approval by the board of directors. The Association also has approximately \$466,000 and \$333,000 in availability under the line of credit as of June 30, 2019 and 2018, respectively.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,
an SEC-registered investment advisor. | CliftonLarsonAllen LLP



**Home Healthcare, Hospice and Community Services/VNA at HCS
2019/2020 Board of Directors**

Chair:

Julie Greenwood

Vice-Chair:

Jane Larmon

Treasurer:

Eric Horne

Secretary:

Susan Abert

Dianne Bolton

Mike Chelstowski

Mary Ann Davis

Julie Green

Maureen O'Brien

Brian Reilly

Judy Sadoski

David Stinson

David Therrien

Director at Large

Betsy Cotter

Immediate Past President

Allen Mendelson

EX-OFFICIO

Maura McQueeney, CEO
HCS, VNA at HCS
312 Marlboro St.
Keene, NH 03431
352-2253 x121

Colleen Hayes

Work Experience

Meal Site Supervisor

Home Healthcare, Hospice and Community Services, Keene, NH

July 2018 to present

I manage the food service operations at the Hinsdale site in accordance with the New Hampshire Sanitary Code to follow outlined regulations. I manage the volunteers at the meal site and assure adequate staff coverage during all hours of operations. I coordinate the Meals On Wheels home delivery program for the homes in my site's vicinity. As a part of my responsibilities, I take reservations and donations from participants accurately and in a confidential manner, plan social and recreational activities at the meal site as well as plan, implement and evaluate the meal sites' development. As necessary, I order supplies for the meal site. Also, I fulfill reporting requirements for payroll, necessary time and service reports and other agency reporting forms as required by funding sources, personnel policies and/or certification/licensure requirements.

Unit Coordinator

Westwinds Clubhouse, Fitchburg, MA

2014-2018

I worked at a day program for individuals with serious mental illness. I ran the kitchen where we prepare lunch each day for clients and staff. I developed menus, went grocery shopping, and cooked in an institutional setting while helping clients learn kitchen related skills. I also taught Healthy Living classes with a focus on nutrition and physical activity, as well as basic yoga and drama classes.

Care Coordinator for Intensive Care Coordination

Clinical and Support Options, Athol, MA

2013-2014

Met with families who struggled with children with serious emotional disturbances in their homes. Helped them identify needs and set goals. Facilitated team meetings designed to help families reach their established goals.

Family Partner Supervisor

Valuing our Children, Athol, MA

2010-2013

Supervised peer supports for families involved in Intensive Care coordination program, while carrying a half case load of families. Family partners work with families to help them identify needs and reach goals based on personal experiences.

Professional Tutor

Mt. Wachusett Community College, Gardner, MA

2007-2010

Professional tutor in Academic Support Center and Visions/TRIO program. Tutored students individually and in group and classroom settings in Biology and English.

Direct Care Worker

Seven Hills Foundation, Fitchburg, MA

2006-2007

Provided direct care support to individuals with developmental disabilities in a respite setting. Cooked meals as well as trained individuals to complete basic activities of daily living.

Residential Supervisor

Dr. Franklin Perkins School, Lancaster, MA

1997-2004

Worked as a supervisor in an Adult Services program for individuals living in supported housing. My job responsibilities included overseeing staff, and creating menus designed to help with weight management, as well as grocery shopping for several programs.

Education

Bachelor's in Psychology

Smith College in Northampton

Northampton, MA

2010

Additional Information

I have worked in human services for more than 20 years. I am passionate about helping others, and food preparation. Good nutrition and delicious meals and heal people, both physically and emotionally.

CHARLES PRATT

SKILLS

Hands on, critical thinker with a proven track record of transforming underperforming businesses and teams as an effective leader, capable of working closely with diverse groups of people to achieve superior results in manufacturing operations. Experienced in multiple aspects of management and human resource responsibilities including vetting, interviewing and hiring of new employees as well as payroll management.

EXPERIENCE

Program Manager • Transportation Program, VNA at HCS • Keene, NH • September 2019 – Present
Responsible for the daily operations of agency transportation programs, including the City Express public transportation and paratransit services, Friendly Bus door to door service for seniors and Medical Express service. Responsible for adherence to all Department of Transportation regulation and reporting, program budgeting, and overseeing driver and dispatch staff. Attend community meetings and forums to coordinate with other transportation entities and the public related to transportation issues.

SUPERVISOR • CONTINENTAL CABLE • HINSDALE, NH • JANUARY 2019 – JUNE 2019

Responsible for On Time Delivery, Scheduling of Machines & Employees in the Assembly area & in the Machine shop. Accurate reporting & documentation of steps to ensure Quality Control measurements during each step of assembling order, to adhere to government regulations for defense systems. Providing department meetings as needed, and weekly Management reviews.

PLANT MANAGER • FORTRESS PACKAGING • FAIRFIELD, CA • OCTOBER 2016 –OCTOBER 2018

Instrumental in the start-up of a new production company. Managing the day to day operations, while instructing and monitoring safety quality and on time performance. Recorded 2 years without injury or returned sale while training an entirely new, unexperienced workforce to uphold a high level of standards in support of perfect production quality. Experience loading and unloading trucks as well as conducting facility tours with new potential accounts and performing routine, hands on maintenance of new equipment.

PLANT MANAGER • MULTICELL PACKAGING • KUTZTOWN PA 19530 • OCTOBER 2010 – MARCH 2015

Charged with changing the climate and culture of the facility. Developed and implemented strategies to transform poorly performing production facility into a profitable one. Reduced set-up times, worked closely with vendors to reduce inventory of raw materials, increasing profitability. Cross trained employees resulting in a greater flexibility in the workforce.

PLANT SUPERINTENDENT • INNERPAC NE • KEENE NH 03446 • SEPTEMBER1997 – OCTOBER 2010

Responsible for the day to day operations of the manufacturing of the plant. Did scheduling of machinery, personnel and ordering of raw materials. Oversaw the staff, participated in daily meetings with the General Manager and customer service. Conducted weekly updates with floor personnel. Coordinated with shipping on incoming and outgoing shipments. Learned how to run and setup all machines.

EDUCATION

DIPLOMA • JUNE 1982 • KEENE HIGH SCHOOL

Dawn Gordon

Professional Experience

Home Healthcare, Hospice and Community Services – Keene, NH

Meal Site Supervisor – January 25, 2010 to present

- Manage the food service operations at the Harper's Acres Meal Site in accordance with the New Hampshire Sanitary Code and such regulations
- Supervise staff and volunteers at the meal site
- Assure adequate staff coverage during all hours of operations
- Coordinates Meals On Wheels program
- Take reservations and donations from participants accurately and in a confidential manner
- Planning social and recreational activities at the meal site
- Planning, implementing and evaluating the meal sites' development
- Ordering necessary supplies for the meal site
- Fulfills reporting requirements for payroll, necessary time and service reports and other agency reporting forms as required by funding sources, personnel policies and/or certification/licensure requirements

Kitchen Aide – October 2, 2006 – January 25, 2010

- Assist in packaging the hot and cold foods for the Meals On Wheels program
- Assist in serving congregate meal site participants
- Help maintain the cleanliness of the kitchen and dining areas by washing dishes, pots and pans, countertops, cabinets, sweeping and mopping floors, etc.
- Perform all food service related tasks in a hygienic and safe manner according to the NH Sanitary Code

Kmart – Keene, NH

Overnight Stocker, June 2002 – August 2004

- Stocking shelves, cleaning store, putting away returned items, marking prices, etc.

Findings – Keene, NH

Foot Press Operator – August 1985 – January 1986

- Assemble jewelry pieces

Certifications

ServSafe Certified

Gia Farina

2016 – Present:

Home Healthcare, Hospice & Community Services

Keene, NH

Nutrition Program Manager

- Manage the food service operations at the meal sites in accordance with NH Sanitary Code and other appropriate regulations
- Supervise staff and volunteers at the nutrition program sites
- Recruit, orient and evaluate staff and volunteers for all aspects of site operation
- Review/Revise menus as necessary
- Coordinate Meals-on-Wheels program
- Plan, implement & evaluate meal site development
- Assist in budget preparation for funding proposals and contracts
- Fulfill reporting requirements for payroll, time & service reports
- Assists with marketing efforts and with development of public relations materials for the nutrition program

2013-2015

Food Service Director

Genesis Healthcare

Keene, NH

- Responsible for the overall food service function.
- Provides technical guidance and administrative direction.
- Plans, develops, organizes and implements activities with the department.
- Oversees the timely and accurate preparation and service of meals
- Operates department within budget.
- Serves as a collaborative member of the center's management team.

2007-2013

Site Coordinator

Keene Food Service/SA U 29

Keene, NH

- Manage staff of thirteen; serve six hundred students daily
- Purchase and distribute food to an additional five elementary schools
- Maintain safe food handling practices
- Develop daily production sheets
- Participate in regular menu planning meetings

1995-2007

Food & Beverage Director/Sales and Marketing Manager

Colorado Steak House/Best Western Sovereign Hotel

Keene, NH

- Operated 55-seat restaurant and function facility
- Responsible for weekly/monthly inventories and cost analysis
- Coordinated weddings, seminars, and business functions
- Weekly sales call in the surrounding feeder states to promote business

1992-1995

Food & Beverage Purchaser

Keene Country Club

Keene, NH

- Responsible for all purchases for two on-premise restaurants
- Menu development for all special functions: tournaments, etc.
- Inventory control and purchasing breakdowns

Keene, NH

Certification:

ServSafe

National Restaurant Association

Education:

Culinary Institute of America

Hyde Park, NY

Keene State College

Associate Degree - General
Studies

Keene, NH

Jeffrey Weisel

Home Healthcare, Hospice and Community Services, Keene, NH
Meals On Wheels Driver/Outreach Worker

10/2014-Present

Responsible for delivering a noon time meal to homebound elders, while providing a check of their well-being. Also provide outreach services to nutrition clients.

Cambridge Insight Meditation Center, Cambridge, MA
Groundskeeper, building and garden maintenance, some special projects.

10/2010 – 10/2014

Eleanor Slater Hospital, Cranston, RI
Providing all care for a quadriplegic man.

5/1989-2/2010

Kathleen J. La Rou

EDUCATION: Katharine Gibbs, Deans List Norwalk, CT
Accelerated computer & business applications software program

EXPERIENCE:

*Home Healthcare,
Hospice and
Community Services
Keene, NH*

Meal Site Supervisor *2018-present*
Manage the food service operations at the congregate meal site in Jaffrey, NH in accordance with the New Hampshire Sanitary Code.
Supervise volunteers at the meal site.
Assure adequate staff coverage during all hours of operations.
Coordinates Meals on Wheels program.
Take reservations and donations from participants accurately and in a confidential manner.
Planning social and recreational activities at the meal site.
Planning, implementing and evaluating the meal sites' development
Ordering necessary supplies for the meal site.
Fulfills reporting requirements for payroll, necessary time and service reports and other agency reporting forms as required by funding sources, personnel policies and/or certification/licensure requirements.

*Hazel H. Holden
Robert Whitney
Geraldine Jeffery*

Home Health Care Provider *2010-2018*
Provided in home care and support to elderly individuals enabling them to reside in their homes.
Initiated stimulating activities to keep clients interested and active.
Planned and prepared nutritionally balanced meals.
Kept detailed records for family members and other caregivers.

Summerhill Assisted Living
Peterborough, NH

Supervisor of Housekeeping Services *2009-2010*
Responsible for cleanliness of all areas of Assisted Living & Memory Care Buildings.
In charge of ordering, tracking & keeping within budget all supplies relating to Housekeeping/Laundry Department.
Filled in for departments as needed- Resident Care, Kitchen, Activities.
Ability to resolve problems independently.

Resident Assistant

2006-2009

Assisted Residents with ADL'S.

Chairperson of the Health and Safety Committee for 2 terms.

Accompanied Residents to appointments, acting as their advocate.

Volunteer Work

Jaffrey Food Pantry Director

2013-present

Coordinate training and scheduling of 20 volunteers.

Projects food needs for ample supply for 100-120 clients weekly.

Complete 4 monthly reports as well as Quarterly report in order to keep pantry in compliance with The NH Food Bank.

Strong attention to detail.

VNA at HCS

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Gia Farina	Nutrition Program Manager	\$55,740.10	100%	\$55,740.10
Kathleen LaRou	Mealsite Supervisor	\$13,790.40	100%	\$13,790.40
Colleen Hayes	Mealsite Supervisor	\$15,514.20	100%	\$15,514.20



Jeffrey A. Meyers
Commissioner

Christine L. Santaniello
Director

24
MAC

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

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

January 24, 2019

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, Bureau of Elderly and Adult Services, to enter into retroactive amendments with the vendors listed below by increasing the price limitation by \$11,296,768 from \$26,265,494 to an amount not to exceed \$37,562,262 and extending the completion date from June 30, 2019 to June 30, 2020 for the provision of Nutrition and/or Transportation Services with no change to the Scope of Work, retroactive to January 1, 2019 effective upon Governor and Executive Council. 43% General Funds/57% Federal Funds.

The original agreements were approved by the Governor and Executive Council on December 21, 2016 (Item #15 – Vote 5-0). The agreement with Rockingham Nutrition Meals on Wheels was subsequently amended as approved by the Governor and Executive Council on June 7, 2017 (Item #13 – Vote 5-0). All agreements were amended as approved by the Governor and Executive Council on December 20, 2017 (Item #23 – Vote 5-0).

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Community Action Program Belknap-Merrimack Counties, Inc.	177203	Concord	\$4,557,669	\$1,961,077	\$6,518,746
Community Action Partnership of Strafford County	177200	Dover	\$103,293	\$41,715	\$145,008
Easter Seals New Hampshire, Inc.	177204	Manchester	\$280,294	\$113,199	\$393,493
Gibson Center for Senior Services	155344	North Conway	\$752,842	\$325,167	\$1,078,009
Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$3,518,353	\$1,499,952	\$5,018,305
Greater Wakefield Resource Center	158408	Union	\$45,792	\$19,904	\$65,696
Lamprey Health Care	177677	Newmarket	\$176,139	\$71,133	\$247,272
Newport Senior Center	177250	Newport	\$1,892,152	\$816,239	\$2,708,391
Ossipee Concerned Citizens	170158	Center Ossipee	\$1,109,530	\$482,267	\$1,591,797
Rockingham Nutrition Meals on Wheels	155197	Brentwood	\$4,265,302	\$1,839,406	\$6,104,708

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Southwestern Community Services	177511	Keene	\$173,921	\$70,239	\$244,160
St. Joseph Community Services	155093	Merrimack	\$4,458,951	\$1,934,123	\$6,393,074
Strafford Nutrition MOW	260818	Somersworth	\$1,150,885	\$500,243	\$1,651,128
Tri-County Community Action Program	177195	Berlin	\$2,086,963	\$890,696	\$2,977,659
VNA at HCS	177274	Keene, NH	\$1,693,408	\$731,408	\$2,424,816
		Total:	\$26,265,494	\$11,296,768	\$37,562,262

Funds are available in the following account(s) for State Fiscal Year (SFY) 2019, and are anticipated to be available in SFY 2020, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified, without approval from Governor and Executive Council.

See Attached Fiscal Details

EXPLANATION

This request is retroactive to January 1, 2019 because the Department needed time to calculate new rates to incorporate the federal funding increase for meals, and evaluate systems and impact on federal reporting requirements which delayed this action. The January 1, 2019 effective date will provide a full initial six (6) months' period (January 1, 2019-June 30, 2019) for contract agencies to apply the rate increases to their provision of services to clients. The Department did not receive the notification of the increase of funding until November 2018.

The purpose of this request is to enable vendors to continue providing Nutrition and Transportation Services by extending the completion date and increasing the price limitation of the contracts. These services support older, isolated and frail adults in order to assist them to continue living as independently as possible, safely, and with dignity.

Nutrition Services are comprised of home delivered and/or congregate meals. Vendors will deliver meals to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Congregate meals are provided in community settings, where individuals travel to a specific site to share a meal with other individuals. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Transportation Services include providing transportation to individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community

facilities and programs that promote independent living and socialization. Vehicles used for transportation services shall be registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing transportation services shall be licensed in accordance with applicable New Hampshire Administrative Rules.

Vendors for contracted services shall assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals. Additionally, vendors shall assist clients with obtaining other services that may be of assistance to them, as appropriate.

The Nutrition and Transportation services provided support individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need. The services support eligible adults to live as independently and safely as possible, and with dignity. The vendors will ensure that clients served meet eligibility requirements for services and ensure that clients have access to appropriate services. Approximately 31,363 individuals will be served from January 1, 2019 through June 30, 2020.

As referenced in the Exhibit C-1 of the contracts, the agreements include the option to extend services for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council. The Contracts were previously renewed for nine (9) months. This current renewal request for one (1) year, leaves an additional three (3) months of renewal.

Should the Governor and Executive Council not approve this request, thousands of older adults and younger adults with disabilities or chronic illnesses may not have access to home-delivered meals, congregate meals, or transportation services.

Area served: Statewide

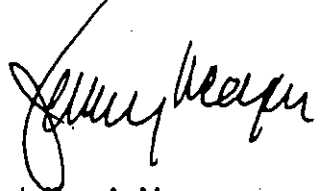
Source of Funds: 43% General Funds

57% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB (FAIN # 18AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1 (FAIN # 18AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2 (FAIN # 18AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 4 of 4

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

Respectfully submitted,



Jeffrey A. Meyers
Commissioner

**Nutrition and Transportation Amendments
FINANCIAL DETAIL ATTACHMENT SHEET**

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (50% Federal Funds; 50% General Funds)

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,617.00	\$0.00	\$124,617.00
541-500383	Meals - Congregate	2017	\$163,598.00	\$0.00	\$163,598.00
544-500386	Meals - Home Delivered	2017	\$334,758.00	\$0.00	\$334,758.00
512-500352	Transportation of Clients	2018	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2018	\$343,846.00	\$0.00	\$343,846.00
544-500386	Meals - Home Delivered	2018	\$703,599.00	\$0.00	\$703,599.00
512-500352	Transportation of Clients	2019	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2019	\$343,846.00	\$13,088.00	\$356,934.00
544-500386	Meals - Home Delivered	2019	\$703,599.00	\$26,781.00	\$730,380.00
512-500352	Transportation of Clients	2020	\$0.00	\$261,743.00	\$261,743.00
541-500383	Meals - Congregate	2020	\$0.00	\$356,934.00	\$356,934.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$730,380.00	\$730,380.00
		Subtotal	\$3,241,349.00	\$1,388,926.00	\$4,630,275.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,894.00	\$0.00	\$53,894.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$113,200.00	\$113,200.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$280,294.00	\$113,200.00	\$393,494.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$12,846.00	\$0.00	\$12,846.00
541-500383	Meals - Congregate	2017	\$46,750.00	\$0.00	\$46,750.00
544-500386	Meals - Home Delivered	2017	\$65,401.00	\$0.00	\$65,401.00
512-500352	Transportation of Clients	2018	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2018	\$98,260.00	\$0.00	\$98,260.00
544-500386	Meals - Home Delivered	2018	\$137,454.00	\$0.00	\$137,454.00
512-500352	Transportation of Clients	2019	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2019	\$98,260.00	\$3,740.00	\$102,000.00
544-500386	Meals - Home Delivered	2019	\$137,454.00	\$5,232.00	\$142,686.00
512-500352	Transportation of Clients	2020	\$0.00	\$26,956.00	\$26,956.00
541-500383	Meals - Congregate	2020	\$0.00	\$102,000.00	\$102,000.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$142,686.00	\$142,686.00
		Subtotal	\$650,337.00	\$280,614.00	\$930,951.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,131.00	\$0.00	\$183,131.00
541-500383	Meals - Congregate	2017	\$187,622.00	\$0.00	\$187,622.00
544-500386	Meals - Home Delivered	2017	\$161,073.00	\$0.00	\$161,073.00
512-500352	Transportation of Clients	2018	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2018	\$394,346.00	\$0.00	\$394,346.00
544-500386	Meals - Home Delivered	2018	\$338,546.00	\$0.00	\$338,546.00
512-500352	Transportation of Clients	2019	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2019	\$394,346.00	\$15,010.00	\$409,356.00
544-500386	Meals - Home Delivered	2019	\$338,546.00	\$12,886.00	\$351,432.00
512-500352	Transportation of Clients	2020	\$0.00	\$384,625.00	\$384,625.00
541-500383	Meals - Congregate	2020	\$0.00	\$409,356.00	\$409,356.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$351,432.00	\$351,432.00
		Subtotal	\$2,766,860.00	\$1,173,309.00	\$3,940,169.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00

541-500383	Meals - Congregate	2017	\$8,800.00	\$0.00	\$8,800.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$18,496.00	\$0.00	\$18,496.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$18,496.00	\$704.00	\$19,200.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$0.00	\$19,200.00	\$19,200.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$45,792.00	\$19,904.00	\$65,696.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,873.00	\$0.00	\$33,873.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$71,133.00	\$71,133.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$176,139.00	\$71,133.00	\$247,272.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$38,725.00	\$0.00	\$38,725.00
541-500383	Meals - Congregate	2017	\$80,366.00	\$0.00	\$80,366.00
544-500386	Meals - Home Delivered	2017	\$124,955.00	\$0.00	\$124,955.00
512-500352	Transportation of Clients	2018	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2018	\$168,909.00	\$0.00	\$168,909.00
544-500386	Meals - Home Delivered	2018	\$262,632.00	\$0.00	\$262,632.00

512-500352	Transportation of Clients	2019	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2019	\$168,909.00	\$6,429.00	\$175,338.00
544-500386	Meals - Home Delivered	2019	\$262,632.00	\$9,996.00	\$272,628.00
512-500352	Transportation of Clients	2020	\$0.00	\$81,341.00	\$81,341.00
541-500383	Meals - Congregate	2020	\$0.00	\$175,338.00	\$175,338.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$272,628.00	\$272,628.00
		Subtotal	\$1,269,810.00	\$545,732.00	\$1,815,542.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$62,778.00	\$0.00	\$62,778.00
544-500386	Meals - Home Delivered	2017	\$71,858.00	\$0.00	\$71,858.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$131,946.00	\$0.00	\$131,946.00
544-500386	Meals - Home Delivered	2018	\$151,031.00	\$0.00	\$151,031.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$131,946.00	\$5,022.00	\$136,968.00
544-500386	Meals - Home Delivered	2019	\$151,031.00	\$5,749.00	\$156,780.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$0.00	\$136,968.00	\$136,968.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$156,780.00	\$156,780.00
		Subtotal	\$700,590.00	\$304,519.00	\$1,005,109.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$90,843.00	\$0.00	\$90,843.00
541-500383	Meals - Congregate	2017	\$123,750.00	\$0.00	\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00	\$0.00	\$331,837.00
512-500352	Transportation of Clients	2018	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2018	\$260,100.00	\$0.00	\$260,100.00
544-500386	Meals - Home Delivered	2018	\$697,461.00	\$0.00	\$697,461.00
512-500352	Transportation of Clients	2019	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2019	\$260,100.00	\$9,900.00	\$270,000.00
544-500386	Meals - Home Delivered	2019	\$697,461.00	\$26,547.00	\$724,008.00
512-500352	Transportation of Clients	2020	\$0.00	\$190,782.00	\$190,782.00
541-500383	Meals - Congregate	2020	\$0.00	\$270,000.00	\$270,000.00

544-500386	Meals - Home Delivered	2020	\$0.00	\$724,008.00	\$724,008.00
		Subtotal	\$2,843,116.00	\$1,221,237.00	\$4,064,353.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$25,003.00	\$0.00	\$25,003.00
541-500383	Meals - Congregate	2017	\$158,538.00	\$0.00	\$158,538.00
544-500386	Meals - Home Delivered	2017	\$490,897.00	\$0.00	\$490,897.00
512-500352	Transportation of Clients	2018	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2018	\$200,277.00	\$0.00	\$200,277.00
544-500386	Meals - Home Delivered	2018	\$1,164,716.00	\$0.00	\$1,164,716.00
512-500352	Transportation of Clients	2019	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2019	\$200,277.00	\$7,623.00	\$207,900.00
544-500386	Meals - Home Delivered	2019	\$1,164,716.00	\$44,332.00	\$1,209,048.00
512-500352	Transportation of Clients	2020	\$0.00	\$52,492.00	\$52,492.00
541-500383	Meals - Congregate	2020	\$0.00	\$207,900.00	\$207,900.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$1,209,048.00	\$1,209,048.00
		Subtotal	\$3,509,408.00	\$1,521,395.00	\$5,030,803.00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,441.00	\$0.00	\$33,441.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$70,240.00	\$70,240.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$173,921.00	\$70,240.00	\$244,161.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,861.00	\$0.00	\$19,861.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$41,716.00	\$41,716.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$103,293.00	\$41,716.00	\$145,009.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$27,974.00	\$0.00	\$27,974.00
544-500386	Meals - Home Delivered	2017	\$129,234.00	\$0.00	\$129,234.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$58,788.00	\$0.00	\$58,788.00
544-500386	Meals - Home Delivered	2018	\$271,625.00	\$0.00	\$271,625.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$58,788.00	\$2,238.00	\$61,026.00
544-500386	Meals - Home Delivered	2019	\$271,625.00	\$10,339.00	\$281,964.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$0.00	\$61,026.00	\$61,026.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$281,964.00	\$281,964.00
		Subtotal	\$818,034.00	\$355,567.00	\$1,173,601.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$102,490.00	\$0.00	\$102,490.00
541-500383	Meals - Congregate	2017	\$77,869.00	\$0.00	\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00	\$0.00	\$152,570.00

512-500352	Transportation of Clients	2018	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2018	\$163,661.00	\$0.00	\$163,661.00
544-500386	Meals - Home Delivered	2018	\$320,674.00	\$0.00	\$320,674.00
512-500352	Transportation of Clients	2019	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2019	\$163,661.00	\$6,229.00	\$169,890.00
544-500386	Meals - Home Delivered	2019	\$320,674.00	\$12,206.00	\$332,880.00
512-500352	Transportation of Clients	2020	\$0.00	\$215,229.00	\$215,229.00
541-500383	Meals - Congregate	2020	\$0.00	\$169,890.00	\$169,890.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$332,880.00	\$332,880.00
		Subtotal	\$1,732,057.00	\$736,434.00	\$2,468,491.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.00	\$0.00	\$28,985.00
541-500383	Meals - Congregate	2017	\$73,277.00	\$0.00	\$73,277.00
544-500386	Meals - Home Delivered	2017	\$118,745.00	\$0.00	\$118,745.00
512-500352	Transportation of Clients	2018	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2018	\$154,008.00	\$0.00	\$154,008.00
544-500386	Meals - Home Delivered	2018	\$249,575.00	\$0.00	\$249,575.00
512-500352	Transportation of Clients	2019	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2019	\$154,008.00	\$5,862.00	\$159,870.00
544-500386	Meals - Home Delivered	2019	\$249,575.00	\$9,499.00	\$259,074.00
512-500352	Transportation of Clients	2020	\$0.00	\$60,856.00	\$60,856.00
541-500383	Meals - Congregate	2020	\$0.00	\$159,870.00	\$159,870.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$259,074.00	\$259,074.00
		Subtotal	\$1,149,885.00	\$495,161.00	\$1,645,046.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
544-500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2019	\$1,992,637.00	\$75,845.00	\$2,068,482.00

544-500386	Meals - Home Delivered	2019	\$4,297,313.00	\$163,567.00	\$4,460,880.00
512-500352	Transportation of Clients	2020	\$0.00	\$1,570,313.00	\$1,570,313.00
541-500383	Meals - Congregate	2020	\$0.00	\$2,068,482.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$4,460,880.00	\$4,460,880.00
		Subtotal	\$19,460,885.00	\$8,339,087.00	\$27,799,972.00

\$19,460,885.00 \$8,339,087.00 \$27,799,972.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (60% Federal Funds; 40% General Funds)

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$252,962.00	\$0.00	\$252,962.00
544-500386	Meals Home Delivered	2018	\$531,679.00	\$0.00	\$531,679.00
544-500386	Meals Home Delivered	2019	\$531,679.00	\$20,237.00	\$551,916.00
544-500386	Meals Home Delivered	2020	\$0.00	\$551,916.00	\$551,916.00
		Subtotal	\$1,316,320.00	\$572,153.00	\$1,888,473.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$19,701.00	\$0.00	\$19,701.00
544-500386	Meals Home Delivered	2018	\$41,402.00	\$0.00	\$41,402.00
544-500386	Meals Home Delivered	2019	\$41,402.00	\$1,576.00	\$42,978.00
544-500386	Meals Home Delivered	2020	\$0.00	\$42,978.00	\$42,978.00
		Subtotal	\$102,505.00	\$44,554.00	\$147,059.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
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544-500386	Meals Home Delivered	2017	\$144,419.00	\$0.00	\$144,419.00
544-500386	Meals Home Delivered	2018	\$303,537.00	\$0.00	\$303,537.00
544-500386	Meals Home Delivered	2019	\$303,537.00	\$11,553.00	\$315,090.00
544-500386	Meals Home Delivered	2020	\$0.00	\$315,090.00	\$315,090.00
		Subtotal	\$751,493.00	\$326,643.00	\$1,078,136.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$119,598.00	\$0.00	\$119,598.00
544-500386	Meals Home Delivered	2018	\$251,372.00	\$0.00	\$251,372.00
544-500386	Meals Home Delivered	2019	\$251,372.00	\$9,568.00	\$260,940.00
544-500386	Meals Home Delivered	2020	\$0.00	\$260,940.00	\$260,940.00
		Subtotal	\$622,342.00	\$270,508.00	\$892,850.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$78,590.00	\$0.00	\$78,590.00
544-500386	Meals Home Delivered	2018	\$165,175.00	\$0.00	\$165,175.00
544-500386	Meals Home Delivered	2019	\$165,175.00	\$6,287.00	\$171,462.00
544-500386	Meals Home Delivered	2020	\$0.00	\$171,462.00	\$171,462.00
		Subtotal	\$408,940.00	\$177,749.00	\$586,689.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00	\$0.00	\$273,306.00
544-500386	Meals Home Delivered	2018	\$574,440.00	\$0.00	\$574,440.00
544-500386	Meals Home Delivered	2019	\$574,440.00	\$21,864.00	\$596,304.00
544-500386	Meals Home Delivered	2020	\$0.00	\$596,304.00	\$596,304.00
		Subtotal	\$1,422,186.00	\$618,168.00	\$2,040,354.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00	\$0.00	\$182,479.00
544-500386	Meals Home Delivered	2018	\$383,532.00	\$0.00	\$383,532.00
544-500386	Meals Home Delivered	2019	\$383,532.00	\$14,598.00	\$398,130.00
544-500386	Meals Home Delivered	2020	\$0.00	\$398,130.00	\$398,130.00
		Subtotal	\$949,543.00	\$412,728.00	\$1,362,271.00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00	\$0.00	\$63,965.00
544-500386	Meals Home Delivered	2018	\$134,443.00	\$0.00	\$134,443.00
544-500386	Meals Home Delivered	2019	\$134,443.00	\$5,117.00	\$139,560.00
544-500386	Meals Home Delivered	2020	\$0.00	\$139,560.00	\$139,560.00
		Subtotal	\$332,851.00	\$144,677.00	\$477,528.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$68,206.00	\$0.00	\$68,206.00
544-500386	Meals Home Delivered	2018	\$143,350.00	\$0.00	\$143,350.00
544-500386	Meals Home Delivered	2019	\$143,350.00	\$5,456.00	\$148,806.00
544-500386	Meals Home Delivered	2020	\$0.00	\$148,806.00	\$148,806.00
		Subtotal	\$354,906.00	\$154,262.00	\$509,168.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,451.00	\$0.00	\$104,451.00
544-500386	Meals Home Delivered	2018	\$219,536.00	\$0.00	\$219,536.00
544-500386	Meals Home Delivered	2019	\$219,536.00	\$8,356.00	\$227,892.00
544-500386	Meals Home Delivered	2020	\$0.00	\$227,892.00	\$227,892.00
		Subtotal	\$543,523.00	\$236,248.00	\$779,771.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
544-500386	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
544-500386	Meals Home Delivered	2019	\$2,748,466.00	\$104,612.00	\$2,853,078.00
544-500386	Meals Home Delivered	2020	\$0.00	\$2,853,078.00	\$2,853,078.00
		Subtotal	\$6,804,609.00	\$2,957,690.00	\$9,762,299.00

\$6,804,609.00 \$2,957,690.00 \$9,762,299.00

Summary by Vendor by Year

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

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$875,935.00	\$0.00	\$875,935.00

		2018	\$1,840,867.00	\$0.00	\$1,840,867.00
		2019	\$1,840,867.00	\$60,106.00	\$1,900,973.00
		2020	\$0.00	\$1,900,973.00	\$1,900,973.00
		Subtotal	\$4,557,669.00	\$1,961,079.00	\$6,518,748.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$53,894.00	\$0.00	\$53,894.00
		2018	\$113,200.00	\$0.00	\$113,200.00
		2019	\$113,200.00	\$0.00	\$113,200.00
		2020	\$0.00	\$113,200.00	\$113,200.00
		Subtotal	\$280,294.00	\$113,200.00	\$393,494.00

Gibson Center for Senior Services (Vendor #155344)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$144,698.00	\$0.00	\$144,698.00
		2018	\$304,072.00	\$0.00	\$304,072.00
		2019	\$304,072.00	\$10,548.00	\$314,620.00
		2020	\$0.00	\$314,620.00	\$314,620.00
		Subtotal	\$752,842.00	\$325,168.00	\$1,078,010.00

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

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$676,245.00	\$0.00	\$676,245.00
		2018	\$1,421,054.00	\$0.00	\$1,421,054.00
		2019	\$1,421,054.00	\$39,449.00	\$1,460,503.00
		2020	\$0.00	\$1,460,503.00	\$1,460,503.00
		Subtotal	\$3,518,353.00	\$1,499,952.00	\$5,018,305.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$8,800.00	\$0.00	\$8,800.00
		2018	\$18,496.00	\$0.00	\$18,496.00
		2019	\$18,496.00	\$704.00	\$19,200.00
		2020	\$0.00	\$19,200.00	\$19,200.00
		Subtotal	\$45,792.00	\$19,904.00	\$65,696.00

Lamprey Health Care (Vendor #177677)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$33,873.00	\$0.00	\$33,873.00
		2018	\$71,133.00	\$0.00	\$71,133.00
		2019	\$71,133.00	\$0.00	\$71,133.00
		2020	\$0.00	\$71,133.00	\$71,133.00
		Subtotal	\$176,139.00	\$71,133.00	\$247,272.00

Newport Senior Center (Vendor #177250)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$363,644.00	\$0.00	\$363,644.00
		2018	\$764,254.00	\$0.00	\$764,254.00
		2019	\$764,254.00	\$25,993.00	\$790,247.00
		2020	\$0.00	\$790,247.00	\$790,247.00
		Subtotal	\$1,892,152.00	\$816,240.00	\$2,708,392.00

Ossipee Concerned Citizens (Vendor #170158)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$213,226.00	\$0.00	\$213,226.00
		2018	\$448,152.00	\$0.00	\$448,152.00
		2019	\$448,152.00	\$17,058.00	\$465,210.00
		2020	\$0.00	\$465,210.00	\$465,210.00
		Subtotal	\$1,109,530.00	\$482,268.00	\$1,591,798.00

Rockingham Nutrition MOW (Vendor #155197)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$819,736.00	\$0.00	\$819,736.00
		2018	\$1,722,783.00	\$0.00	\$1,722,783.00
		2019	\$1,722,783.00	\$58,311.00	\$1,781,094.00
		2020	\$0.00	\$1,781,094.00	\$1,781,094.00
		Subtotal	\$4,265,302.00	\$1,839,405.00	\$6,104,707.00

St Joseph Community Services (Vendor #155093)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget

		2017	\$856,917.00	\$0.00	\$856,917.00
		2018	\$1,801,017.00	\$0.00	\$1,801,017.00
		2019	\$1,801,017.00	\$66,553.00	\$1,867,570.00
		2020	\$0.00	\$1,867,570.00	\$1,867,570.00
		Subtotal	\$4,458,951.00	\$1,934,123.00	\$6,393,074.00

Southwestern Community Services (Vendor #177511)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$33,441.00	\$0.00	\$33,441.00
		2018	\$70,240.00	\$0.00	\$70,240.00
		2019	\$70,240.00	\$0.00	\$70,240.00
		2020	\$0.00	\$70,240.00	\$70,240.00
		Subtotal	\$173,921.00	\$70,240.00	\$244,161.00

Community Action Partnership of Strafford County (Vendor #177200)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$19,861.00	\$0.00	\$19,861.00
		2018	\$41,716.00	\$0.00	\$41,716.00
		2019	\$41,716.00	\$0.00	\$41,716.00
		2020	\$0.00	\$41,716.00	\$41,716.00
		Subtotal	\$103,293.00	\$41,716.00	\$145,009.00

Strafford Nutrition MOW (Vendor # 260818)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$221,173.00	\$0.00	\$221,173.00
		2018	\$464,856.00	\$0.00	\$464,856.00
		2019	\$464,856.00	\$17,694.00	\$482,550.00
		2020	\$0.00	\$482,550.00	\$482,550.00
		Subtotal	\$1,150,885.00	\$500,244.00	\$1,651,129.00

Tri-County Community Action Program (Vendor #177195)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$401,135.00	\$0.00	\$401,135.00
		2018	\$842,914.00	\$0.00	\$842,914.00
		2019	\$842,914.00	\$23,891.00	\$866,805.00

		2020	\$0.00	\$866,805.00	\$866,805.00
		Subtotal	\$2,086,963.00	\$890,696.00	\$2,977,659.00

VNA at HCS (Vendor #177274)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$325,458.00	\$0.00	\$325,458.00
		2018	\$683,975.00	\$0.00	\$683,975.00
		2019	\$683,975.00	\$23,717.00	\$707,692.00
		2020	\$0.00	\$707,692.00	\$707,692.00
		Subtotal	\$1,693,408.00	\$731,409.00	\$2,424,817.00

Summary for All Vendors by Year

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$5,048,036.00	\$0.00	\$5,048,036.00
		2018	\$10,608,729.00	\$0.00	\$10,608,729.00
		2019	\$10,608,729.00	\$344,024.00	\$10,952,753.00
		2020	\$0.00	\$10,952,753.00	\$10,952,753.00
		Total	\$26,265,494.00	\$11,296,777.00	\$37,562,271.00

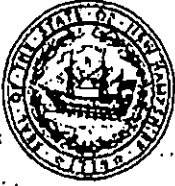
\$26,265,494.00 \$11,296,777.00 \$37,562,271.00

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
7872-512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
7872-541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
7872-544-500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
7872-512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
7872-544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
7872-512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2019	\$1,992,637.00	\$75,845.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2019	\$4,297,313.00	\$163,567.00	\$4,460,880.00
7872-512-500352	Transportation of Clients	2020	\$0.00	\$1,570,313.00	\$1,570,313.00

7872-541-500383	Meals - Congregate	2020	\$0.00	\$2,068,482.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2020	\$0.00	\$4,460,880.00	\$4,460,880.00
9255-544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
9255-544-500386	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
9255-544-500386	Meals Home Delivered	2019	\$2,748,466.00	\$104,612.00	\$2,853,078.00
9255-544-500386	Meals Home Delivered	2020	\$0.00	\$2,853,078.00	\$2,853,078.00
		Total	\$26,265,494.00	\$11,296,777.00	\$37,562,271.00

7872-512-500352	Transportation of Clients	all	\$3,888,335.00	\$1,570,313.00	\$5,458,648.00
7872-541-500383	Meals - Congregate	all	\$4,996,596.00	\$2,144,327.00	\$7,140,923.00
7872-544-500386	Meals - Home Delivered	all	\$10,575,954.00	\$4,624,447.00	\$15,200,401.00
9255-544-500386	Meals Home Delivered	all	\$6,804,609.00	\$2,957,690.00	\$9,762,299.00
		Total	\$26,265,494.00	\$11,296,777.00	\$37,562,271.00

Grand Total SFY17	2017	\$5,048,036.00	\$0.00	\$5,048,036.00
Grand Total SFY18	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
Grand Total SFY19	2019	\$10,608,729.00	\$344,024.00	\$10,952,753.00
Grand Total SFY20	2020	\$0.00	\$10,952,753.00	\$10,952,753.00
Total Contract		\$26,265,494.00	\$11,296,777.00	\$37,562,271.00



Jeffrey A. Meyers
Commissioner

Christine L. Santaniello
Director

23 mac

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES
BUREAU OF ELDERLY & ADULT SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3587
603-271-9203 1-800-351-1888
Fax: 603-271-4643 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

November 2, 2017

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services Bureau of Elderly and Adult Services, to enter into retroactive amendments with the vendors listed below by increasing the price limitation by \$8,597,592 from \$17,667,902 to an amount not to exceed \$26,265,494 and extending the completion date from September 30, 2018 to June 30, 2019 for the provision of Nutrition and/or Transportation Services with no change to the Scope of Work, retroactive to July 1, 2017 effective upon Governor and Executive Council. The original agreements were approved by Governor and Executive Council on December 21, 2016 (Item # 15) and the contract with Rockingham Nutrition Meals on Wheels was amended on June 7, 2017 (Item #13). 43% General Funds/ 57% Federal Funds.

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Community Action Program Belknap-Merrimack Counties, Inc.	177203	Concord	\$3,065,757	\$1,491,912	\$4,557,669
Community Action Partnership of Strafford County	177200	Dover	\$69,513	\$33,780	\$103,293
Easter Seals New Hampshire, Inc.	177204	Manchester	\$188,629	\$91,665	\$280,294
Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$2,366,814	\$1,151,539	\$3,518,353
Greater Wakefield Resource Center	158408	Union	\$30,800	\$14,992	\$45,792
Lamprey Health Care	177677	Newmarket	\$118,560	\$57,579	\$176,139
Newport Senior Center	177250	Newport	\$1,272,754	\$619,398	\$1,892,152
Ossipee Concerned Citizens	170158	Center Ossipee	\$746,279	\$363,251	\$1,109,530

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Rockingham Nutrition Meals on Wheels	155197	Brentwood	\$2,869,064	\$1,396,238	\$4,265,302
Southwestern Community Services	177511	Keene	\$117,031	\$56,890	\$173,921
St Joseph Community Services	155093	Merrimack	\$2,999,190	\$1,459,761	\$4,458,951
Strafford Nutrition MOW	260818	Somersworth	\$774,098	\$376,787	\$1,150,885
The Gibson Center for Senior Services	155344	North Conway	\$506,402	\$246,440	\$752,842
Tri-County Community Action Program	177195	Berlin	\$1,403,957	\$683,006	\$2,086,963
VNA at HCS	177274	Keene, NH	\$1,139,054	\$554,354	\$1,693,408
		Total:	\$17,667,902	\$8,597,592	\$26,265,494

Funds to support this request are available in the following accounts in State Fiscal Years 2018 and 2019, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified, without approval from Governor and Executive Council.

See Attached Fiscal Details

EXPLANATION

This request is retroactive to July 1, 2017 because the New Hampshire Legislature appropriated in each year of the biennium (State Fiscal Years 2018 and 2019) a one-time increase of up to five percent (5%) for elderly and adult non-Medicaid services in HB144. The Department is amending the contracts to increase the per meal and per client per date transportation rates. The purpose of this request is to increase the price limitation and extend the completion date in order for the vendors to provide Nutrition and Transportation Services to support older, isolated and frail adults in order to assist them to continue living as independently as possible, safely, and with dignity.

Nutrition Services are comprised of home delivered and/or congregate meals. Vendors will deliver meals to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Congregate meals are provided in community settings, where individuals travel to a specific site to share a meal with other individuals. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will

prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Transportation Services include providing transportation to individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Vehicles used for transportation services shall be registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing transportation services shall be licensed in accordance with applicable New Hampshire Administrative Rules.

Vendors for contracted services shall assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals. Additionally, vendors shall assist clients with obtaining other services that may be of assistance to them, as appropriate.

The Nutrition and Transportation services provided support individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need. The services support eligible adults to live as independently and safely as possible, and with dignity. The vendors will ensure that clients served meet eligibility requirements for services and ensure that clients have access to appropriate services.

These contracts were selected through a competitive bid process. Sixteen (16) agreements were originally approved by the Governor and Executive Council, one (1) of which (City of Nashua) will be put before the Governor and Executive Council at a later date.

As referenced in the Request for Applications and in Exhibit C-1 of this contract, this Agreement includes the option to extend for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Council. The Division is exercising this renewal option for nine (9) months, leaving an additional one (1) year and three (3) months of renewal.

Should the Governor and Executive Council not approve this request, the Legislature's direction to increase rates paid for Nutrition and Transportation Services, and its inclusion of funding in the current biennium to support these increases will be unfulfilled.

Area served: Statewide


Source of Funds: 43% General Funds

57% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIB (FAIN # 17AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIC-1 (FAIN # 17AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIC-2 (FAIN # 17AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

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

Respectfully submitted,


Christine L. Santaniello
Director

Approved by: 
Jeffrey A. Meyers
Commissioner

**Nutrition and Transportation Amendments
FINANCIAL DETAIL ATTACHMENT SHEET**

**05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (57% Federal Funds;
43% General Funds)**

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,614.60		\$124,614.60
541-500383	Meals - Congregate	2017	\$163,597.50		\$163,597.50
544-500386	Meals - Home Delivered	2017	\$334,757.50		\$334,757.50
512-500352	Transportation of Clients	2018	\$249,229.20	\$12,514.04	\$261,743.24
541-500383	Meals - Congregate	2018	\$327,189.50	\$16,656.92	\$343,846.42
544-500386	Meals - Home Delivered	2018	\$669,515.00	\$34,084.40	\$703,599.40
512-500352	Transportation of Clients	2019	\$62,307.30	\$199,435.94	\$261,743.24
541-500383	Meals - Congregate	2019	\$81,796.00	\$262,050.42	\$343,846.42
544-500386	Meals - Home Delivered	2019	\$167,381.50	\$536,217.90	\$703,599.40
		Subtotal	\$2,180,388.10	\$1,060,959.62	\$3,241,347.72

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,893.80		\$53,893.80
541-500383	Meals - Congregate	2017			\$0.00
544-500386	Meals - Home Delivered	2017			\$0.00
512-500352	Transportation of Clients	2018	\$107,787.60	\$5,412.12	\$113,199.72
541-500383	Meals - Congregate	2018			\$0.00
544-500386	Meals - Home Delivered	2018			\$0.00
512-500352	Transportation of Clients	2019	\$26,946.90	\$86,252.82	\$113,199.72
541-500383	Meals - Congregate	2019		\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019		\$0.00	\$0.00
		Subtotal	\$188,628.30	\$91,664.94	\$280,293.24

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$12,845.40		\$12,845.40
541-500383	Meals - Congregate	2017	\$46,750.00		\$46,750.00
544-500386	Meals - Home Delivered	2017	\$65,400.50		\$65,400.50
512-500352	Transportation of Clients	2018	\$25,667.10	\$1,288.77	\$26,955.87
541-500383	Meals - Congregate	2018	\$93,500.00	\$4,760.00	\$98,260.00
544-500386	Meals - Home Delivered	2018	\$130,795.50	\$6,658.68	\$137,454.18
512-500352	Transportation of Clients	2019	\$6,422.70	\$20,533.17	\$26,955.87
541-500383	Meals - Congregate	2019	\$23,375.00	\$74,885.00	\$98,260.00
544-500386	Meals - Home Delivered	2019	\$32,697.50	\$104,756.68	\$137,454.18
		Subtotal	\$437,453.70	\$212,882.30	\$650,336.00

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,129.90		\$183,129.90
541-500383	Meals - Congregate	2017	\$187,621.50		\$187,621.50
544-500386	Meals - Home Delivered	2017	\$161,073.00		\$161,073.00
512-500352	Transportation of Clients	2018	\$366,236.10	\$18,389.07	\$384,625.17
541-500383	Meals - Congregate	2018	\$375,243.00	\$19,103.28	\$394,346.28
544-500386	Meals - Home Delivered	2018	\$322,146.00	\$16,400.16	\$338,546.16
512-500352	Transportation of Clients	2019	\$91,553.10	\$293,072.07	\$384,625.17
541-500383	Meals - Congregate	2019	\$93,813.50	\$300,532.78	\$394,346.28
544-500386	Meals - Home Delivered	2019	\$80,536.50	\$258,009.66	\$338,546.16
		Subtotal	\$1,861,352.60	\$905,507.02	\$2,766,859.62

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017			
541-500383	Meals - Congregate	2017	\$8,800.00		\$8,800.00
544-500386	Meals - Home Delivered	2017			
512-500352	Transportation of Clients	2018			
541-500383	Meals - Congregate	2018	\$17,600.00	\$896.00	\$18,496.00
544-500386	Meals - Home Delivered	2018			
512-500352	Transportation of Clients	2019			
541-500383	Meals - Congregate	2019	\$4,400.00	\$14,096.00	\$18,496.00
544-500386	Meals - Home Delivered	2019			
		Subtotal	\$30,800.00	\$14,992.00	\$45,792.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,872.80		\$33,872.80
541-500383	Meals - Congregate	2017			\$0.00
544-500386	Meals - Home Delivered	2017			\$0.00
512-500352	Transportation of Clients	2018	\$67,745.60	\$3,387.28	\$71,132.88
541-500383	Meals - Congregate	2018			\$0.00
544-500386	Meals - Home Delivered	2018			\$0.00
512-500352	Transportation of Clients	2019	\$16,941.60	\$54,191.28	\$71,132.88
541-500383	Meals - Congregate	2019		\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019		\$0.00	\$0.00
		Subtotal	\$118,560.00	\$57,578.56	\$176,138.56

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$38,725.80		\$38,725.80
541-500383	Meals - Congregate	2017	\$80,366.00		\$80,366.00
544-500386	Meals - Home Delivered	2017	\$124,954.50		\$124,954.50
512-500352	Transportation of Clients	2018	\$77,451.60	\$3,888.92	\$81,340.52
541-500383	Meals - Congregate	2018	\$160,726.50	\$8,182.44	\$168,908.94
544-500386	Meals - Home Delivered	2018	\$249,909.00	\$12,722.64	\$262,631.64
512-500352	Transportation of Clients	2019	\$19,362.90	\$61,977.62	\$81,340.52
541-500383	Meals - Congregate	2019	\$40,183.00	\$128,725.94	\$168,908.94
544-500386	Meals - Home Delivered	2019	\$62,480.00	\$200,151.64	\$262,631.64
		Subtotal	\$854,159.30	\$415,649.20	\$1,269,808.50

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017			\$0.00
541-500383	Meals - Congregate	2017	\$62,777.00		\$62,777.00
544-500386	Meals - Home Delivered	2017	\$71,857.50		\$71,857.50
512-500352	Transportation of Clients	2018			\$0.00
541-500383	Meals - Congregate	2018	\$125,554.00	\$6,391.84	\$131,945.84
544-500386	Meals - Home Delivered	2018	\$143,715.00	\$7,316.40	\$151,031.40
512-500352	Transportation of Clients	2019		\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$31,388.50	\$100,557.34	\$131,945.84
544-500386	Meals - Home Delivered	2019	\$35,931.50	\$115,099.90	\$151,031.40
		Subtotal	\$471,223.50	\$229,365.48	\$700,588.98

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$90,844.00		\$90,844.00
541-500383	Meals - Congregate	2017	\$123,750.00		\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00		\$331,837.00
512-500352	Transportation of Clients	2018	\$181,677.60	\$9,104.25	\$190,781.85
541-500383	Meals - Congregate	2018	\$247,500.00	\$12,600.00	\$260,100.00
544-500386	Meals - Home Delivered	2018	\$663,674.00	\$33,787.04	\$697,461.04
512-500352	Transportation of Clients	2019	\$45,416.80	\$145,365.05	\$190,781.85
541-500383	Meals - Congregate	2019	\$61,875.00	\$198,225.00	\$260,100.00
544-500386	Meals - Home Delivered	2019	\$165,918.50	\$531,542.54	\$697,461.04
		Subtotal	\$1,912,492.90	\$930,623.88	\$2,843,116.78

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$25,001.60		\$25,001.60
541-500383	Meals - Congregate	2017	\$158,537.50		\$158,537.50
544-500386	Meals - Home Delivered	2017	\$490,897.00		\$490,897.00
512-500352	Transportation of Clients	2018	\$49,992.80	\$2,499.64	\$52,492.44
541-500383	Meals - Congregate	2018	\$317,075.00	(\$116,798.00)	\$200,277.00
544-500386	Meals - Home Delivered	2018	\$981,794.00	\$182,922.24	\$1,164,716.24
512-500352	Transportation of Clients	2019	\$12,500.80	\$39,991.64	\$52,492.44
541-500383	Meals - Congregate	2019	\$79,271.50	\$121,005.50	\$200,277.00
544-500386	Meals - Home Delivered	2019	\$245,448.50	\$919,267.74	\$1,164,716.24
		Subtotal	\$2,360,518.70	\$1,148,888.76	\$3,509,407.46

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,440.70		\$33,440.70
541-500383	Meals - Congregate	2017			\$0.00
544-500386	Meals - Home Delivered	2017			\$0.00
512-500352	Transportation of Clients	2018	\$66,881.40	\$3,358.18	\$70,239.58
541-500383	Meals - Congregate	2018			\$0.00
544-500386	Meals - Home Delivered	2018			\$0.00
512-500352	Transportation of Clients	2019	\$16,708.50	\$53,531.08	\$70,239.58
541-500383	Meals - Congregate	2019		\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019		\$0.00	\$0.00
		Subtotal	\$117,030.60	\$56,889.26	\$173,919.86

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,860.60		\$19,860.60
541-500383	Meals - Congregate	2017			\$0.00
544-500386	Meals - Home Delivered	2017			\$0.00
512-500352	Transportation of Clients	2018	\$39,721.20	\$1,994.44	\$41,715.64
541-500383	Meals - Congregate	2018			\$0.00
544-500386	Meals - Home Delivered	2018			\$0.00
512-500352	Transportation of Clients	2019	\$9,930.30	\$31,785.34	\$41,715.64
541-500383	Meals - Congregate	2019		\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019		\$0.00	\$0.00
		Subtotal	\$69,512.10	\$33,779.78	\$103,291.88

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017			\$0.00
541-500383	Meals - Congregate	2017	\$27,973.00		\$27,973.00
544-500386	Meals - Home Delivered	2017	\$129,233.50		\$129,233.50
512-500352	Transportation of Clients	2018			\$0.00
541-500383	Meals - Congregate	2018	\$55,940.50	\$2,847.88	\$58,788.38
544-500386	Meals - Home Delivered	2018	\$258,467.00	\$13,158.32	\$271,625.32
512-500352	Transportation of Clients	2019		\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$13,986.50	\$44,801.88	\$58,788.38
544-500386	Meals - Home Delivered	2019	\$64,619.50	\$207,005.82	\$271,625.32
		Subtotal	\$550,220.00	\$267,813.90	\$818,033.90

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$102,490.00		\$102,490.00
541-500383	Meals - Congregate	2017	\$77,869.00		\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00		\$152,570.00
512-500352	Transportation of Clients	2018	\$204,980.00	\$10,249.00	\$215,229.00
541-500383	Meals - Congregate	2018	\$155,732.50	\$7,928.20	\$163,660.70
544-500386	Meals - Home Delivered	2018	\$305,140.00	\$15,534.40	\$320,674.40
512-500352	Transportation of Clients	2019	\$51,245.00	\$163,984.00	\$215,229.00
541-500383	Meals - Congregate	2019	\$38,934.50	\$124,726.20	\$163,660.70
544-500386	Meals - Home Delivered	2019	\$76,285.00	\$244,389.40	\$320,674.40
		Subtotal	\$1,165,246.00	\$566,811.20	\$1,732,057.20

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.10		\$28,985.10
541-500383	Meals - Congregate	2017	\$73,276.50		\$73,276.50
544-500386	Meals - Home Delivered	2017	\$118,745.00		\$118,745.00
512-500352	Transportation of Clients	2018	\$57,946.50	\$2,909.55	\$60,856.05
541-500383	Meals - Congregate	2018	\$146,547.50	\$7,460.60	\$154,008.10
544-500386	Meals - Home Delivered	2018	\$237,484.50	\$12,090.12	\$249,574.62
512-500352	Transportation of Clients	2019	\$14,480.70	\$46,375.35	\$60,856.05
541-500383	Meals - Congregate	2019	\$36,635.50	\$117,372.60	\$154,008.10
544-500386	Meals - Home Delivered	2019	\$59,372.50	\$190,202.12	\$249,574.62
		Subtotal	\$773,473.80	\$376,410.34	\$1,149,884.14

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

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$747,704.30	\$0.00	\$747,704.30
541-500383	Meals - Congregate	2017	\$1,011,318.00	\$0.00	\$1,011,318.00
544-500386	Meals - Home Delivered	2017	\$1,981,325.50	\$0.00	\$1,981,325.50
512-500352	Transportation of Clients	2018	\$1,495,316.70	\$74,995.26	\$1,570,311.96
541-500383	Meals - Congregate	2018	\$2,022,608.50	(\$29,970.84)	\$1,992,637.66
544-500386	Meals - Home Delivered	2018	\$3,962,640.00	\$334,674.40	\$4,297,314.40
512-500352	Transportation of Clients	2019	\$373,816.60	\$1,196,495.36	\$1,570,311.96
541-500383	Meals - Congregate	2019	\$505,659.00	\$1,486,978.66	\$1,992,637.66
544-500386	Meals - Home Delivered	2019	\$990,671.00	\$3,306,643.40	\$4,297,314.40
		Subtotal	\$13,091,059.60	\$6,369,816.24	\$19,460,875.84

**05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (57% Federal
Funds; 43% General Funds)**

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

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$252,961.50		\$252,961.50
544-500386	Meals Home Delivered	2018	\$505,923.00	\$25,756.08	\$531,679.08
544-500386	Meals Home Delivered	2019	\$126,483.50	\$405,195.58	\$531,679.08
		Subtotal	\$885,368.00	\$430,951.66	\$1,316,319.66

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$19,701.00		\$19,701.00
544-500386	Meals Home Delivered	2018	\$39,396.50	\$2,005.64	\$41,402.14
544-500386	Meals Home Delivered	2019	\$9,850.50	\$31,551.64	\$41,402.14
		Subtotal	\$68,948.00	\$33,557.28	\$102,505.28

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

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$144,419.00		\$144,419.00
544-500386	Meals Home Delivered	2018	\$288,832.50	\$14,704.20	\$303,536.70
544-500386	Meals Home Delivered	2019	\$72,209.50	\$231,327.20	\$303,536.70
		Subtotal	\$505,461.00	\$246,031.40	\$751,492.40

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	\$0.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$119,597.50		\$119,597.50
544-500386	Meals Home Delivered	2018	\$239,195.00	\$12,177.20	\$251,372.20
544-500386	Meals Home Delivered	2019	\$59,801.50	\$191,570.70	\$251,372.20
		Subtotal	\$418,594.00	\$203,747.90	\$622,341.90

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$78,589.50		\$78,589.50
544-500386	Meals Home Delivered	2018	\$157,173.50	\$8,001.56	\$165,175.06
544-500386	Meals Home Delivered	2019	\$39,292.00	\$125,883.06	\$165,175.06
		Subtotal	\$275,055.00	\$133,884.62	\$408,939.62

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00		\$273,306.00
544-500386	Meals Home Delivered	2018	\$546,612.00	\$27,827.52	\$574,439.52
544-500386	Meals Home Delivered	2019	\$136,653.00	\$437,786.52	\$574,439.52
		Subtotal	\$956,571.00	\$465,614.04	\$1,422,185.04

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00		\$182,479.00
544-500386	Meals Home Delivered	2018	\$364,952.50	\$18,579.40	\$383,531.90
544-500386	Meals Home Delivered	2019	\$91,239.50	\$292,292.40	\$383,531.90
		Subtotal	\$638,671.00	\$310,871.80	\$949,542.80

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # TBD)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00		\$63,965.00
544-500386	Meals Home Delivered	2018	\$127,930.00	\$6,512.80	\$134,442.80
544-500386	Meals Home Delivered	2019	\$31,982.50	\$102,460.30	\$134,442.80
		Subtotal	\$223,877.50	\$108,973.10	\$332,850.60

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$68,205.50		\$68,205.50
544-500386	Meals Home Delivered	2018	\$136,405.50	\$6,944.28	\$143,349.78
544-500386	Meals Home Delivered	2019	\$34,100.00	\$109,249.78	\$143,349.78
		Subtotal	\$238,711.00	\$116,194.06	\$354,905.06

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,450.50		\$104,450.50
544-500386	Meals Home Delivered	2018	\$208,901.00	\$10,634.96	\$219,535.96
544-500386	Meals Home Delivered	2019	\$52,228.00	\$167,307.96	\$219,535.96
		Subtotal	\$365,579.50	\$177,942.92	\$543,522.42

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

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,674.50	\$0.00	\$1,307,674.50
544-500386	Meals Home Delivered	2018	\$2,615,321.50	\$133,143.64	\$2,748,465.14
544-500386	Meals Home Delivered	2019	\$653,840.00	\$2,094,625.14	\$2,748,465.14
		Subtotal	\$4,576,836.00	\$2,227,768.78	\$6,804,604.78

Summary by Vendor by Year

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

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$875,931.10	\$0.00	\$875,931.10
	2018	\$1,751,856.70	\$89,011.44	\$1,840,868.14
	2019	\$437,968.30	\$1,402,899.84	\$1,840,868.14
	Subtotal	\$3,065,756.10	\$1,491,911.28	\$4,557,667.38

Easter Seals New Hampshire, Inc. (Vendor # 177204)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$53,893.80	\$0.00	\$53,893.80
	2018	\$107,787.60	\$5,412.12	\$113,199.72
	2019	\$26,946.90	\$86,252.82	\$113,199.72
	Subtotal	\$188,628.30	\$91,664.94	\$280,293.24

Gibson Center for Senior Services (Vendor #155344)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$144,696.90	\$0.00	\$144,696.90
	2018	\$289,359.10	\$14,713.09	\$304,072.19
	2019	\$72,345.70	\$231,726.49	\$304,072.19
	Subtotal	\$506,401.70	\$246,439.58	\$752,841.28

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

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$676,243.40	\$0.00	\$676,243.40
	2018	\$1,352,457.60	\$68,596.71	\$1,421,054.31
	2019	\$338,112.60	\$1,082,941.71	\$1,421,054.31
	Subtotal	\$2,366,813.60	\$1,151,538.42	\$3,518,352.02

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$8,800.00	\$0.00	\$8,800.00
	2018	\$17,600.00	\$896.00	\$18,496.00
	2019	\$4,400.00	\$14,096.00	\$18,496.00
	Subtotal	\$30,800.00	\$14,992.00	\$45,792.00

Lamprey Health Care (Vendor #177677)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,872.80	\$0.00	\$33,872.80
	2018	\$67,745.60	\$3,387.28	\$71,132.88
	2019	\$16,941.60	\$54,191.28	\$71,132.88
	Subtotal	\$118,560.00	\$57,578.56	\$176,138.56

Newport Senior Center (Vendor #177250)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$363,643.80		\$363,643.80
	2018	\$727,282.10	\$36,971.20	\$764,253.30
	2019	\$181,827.40	\$582,425.90	\$764,253.30
	Subtotal	\$1,272,753.30	\$619,397.10	\$1,892,150.40

Ossipee Concerned Citizens (Vendor #170158)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$213,224.00	\$0.00	\$213,224.00
	2018	\$426,442.50	\$21,709.80	\$448,152.30
	2019	\$106,612.00	\$341,540.30	\$448,152.30
	Subtotal	\$746,278.50	\$363,250.10	\$1,109,528.60

Rockingham Nutrition MOW (Vendor #155197)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$819,737.00	\$0.00	\$819,737.00
	2018	\$1,639,463.60	\$83,318.81	\$1,722,782.41
	2019	\$409,863.30	\$1,312,919.11	\$1,722,782.41
	Subtotal	\$2,869,063.90	\$1,396,237.92	\$4,265,301.82

St Joseph Community Services (Vendor #155093)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$856,915.10	\$0.00	\$856,915.10
	2018	\$1,713,814.30	\$87,203.28	\$1,801,017.58
	2019	\$428,460.30	\$1,372,557.28	\$1,801,017.58
	Subtotal	\$2,999,189.70	\$1,459,760.56	\$4,458,950.26

Southwestern Community Services (Vendor #177511)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,440.70	\$0.00	\$33,440.70
	2018	\$66,881.40	\$3,358.18	\$70,239.58
	2019	\$16,708.50	\$53,531.08	\$70,239.58
	Subtotal	\$117,030.60	\$56,889.26	\$173,919.86

Community Action Partnership of Strafford County (Vendor #177200)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$19,860.60	\$0.00	\$19,860.60
	2018	\$39,721.20	\$1,994.44	\$41,715.64
	2019	\$9,930.30	\$31,785.34	\$41,715.64
	Subtotal	\$69,512.10	\$33,779.78	\$103,291.88

Strafford Nutrition MOW (Vendor # 260818)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$221,171.50	\$0.00	\$221,171.50
	2018	\$442,337.50	\$22,519.00	\$464,856.50
	2019	\$110,588.50	\$354,268.00	\$464,856.50
	Subtotal	\$774,097.50	\$376,787.00	\$1,150,884.50

Tri-County Community Action Program (Vendor #177195)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$401,134.50	\$0.00	\$401,134.50
	2018	\$802,258.00	\$40,655.88	\$842,913.88
	2019	\$200,564.50	\$642,349.38	\$842,913.88
	Subtotal	\$1,403,957.00	\$683,005.26	\$2,086,962.26

VNA at HCS (Vendor #177274)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$325,457.10	\$0.00	\$325,457.10
	2018	\$650,879.50	\$33,095.23	\$683,974.73
	2019	\$162,716.70	\$521,258.03	\$683,974.73
	Subtotal	\$1,139,053.30	\$554,353.26	\$1,693,406.56

Summary for All Vendors by Year

	SFY	Current Budget	(Decrease)	Modified Budget
	2017	\$5,048,022.30	\$0.00	\$5,048,022.30
	2018	\$10,095,886.70	\$512,842.46	\$10,608,729.16
	2019	\$2,523,986.60	\$8,084,742.56	\$10,608,729.16
	Total	\$17,667,895.60	\$8,597,585.02	\$26,265,480.62

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
7872-512-500352	Transportation of Clients	2017	\$747,704.30	\$0.00	\$747,704.30
7872-541-500383	Meals - Congregate	2017	\$1,011,318.00	\$0.00	\$1,011,318.00
7872-544-500386	Meals - Home Delivered	2017	\$1,981,325.50	\$0.00	\$1,981,325.50
7872-512-500352	Transportation of Clients	2018	\$1,495,316.70	\$74,995.26	\$1,570,311.96
7872-541-500383	Meals - Congregate	2018	\$2,022,608.50	(\$29,970.84)	\$1,992,637.66
7872-544-500386	Meals - Home Delivered	2018	\$3,962,640.00	\$334,674.40	\$4,297,314.40
7872-512-500352	Transportation of Clients	2019	\$373,816.60	\$1,196,495.36	\$1,570,311.96
7872-541-500383	Meals - Congregate	2019	\$505,659.00	\$1,486,978.66	\$1,992,637.66
7872-544-500386	Meals - Home Delivered	2019	\$990,671.00	\$3,306,643.40	\$4,297,314.40
9255-544-500386	Meals Home Delivered	2017	\$1,307,674.50	\$0.00	\$1,307,674.50
9255-544-500386	Meals Home Delivered	2018	\$2,615,321.50	\$133,143.64	\$2,748,465.14
9255-544-500386	Meals Home Delivered	2019	\$653,840.00	\$2,094,625.14	\$2,748,465.14
		Total	\$17,667,895.60	\$8,597,585.02	\$26,265,480.62

7872-512-500352	Transportation of Clients	all	\$2,616,837.60	\$1,271,490.62	\$3,888,328.22
7872-541-500383	Meals - Congregate	all	\$3,539,585.50	\$1,457,007.82	\$4,996,593.32
7872-544-500386	Meals - Home Delivered	all	\$6,934,636.50	\$3,641,317.80	\$10,575,954.30
9255-544-500386	Meals Home Delivered	all	\$4,576,836.00	\$2,227,768.78	\$6,804,604.78
		Total	\$17,667,895.60	\$8,597,585.02	\$26,265,480.62

Grand Total SFY17	2017	\$5,048,022.30	\$0.00	\$5,048,022.30
Grand Total SFY18	2018	\$10,095,886.70	\$512,842.46	\$10,608,729.16
Grand Total SFY19	2019	\$2,523,986.60	\$8,084,742.56	\$10,608,729.16
Total Contract		\$17,667,895.60	\$8,597,585.02	\$26,265,480.62



Jeffrey A. Meyers
Commissioner

Maureen U. Ryan
Director of Human
Services

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
BUREAU OF ELDERLY & ADULT SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-9203 1-800-351-1888
Fax: 603-271-4643 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

April 17, 2017

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Bureau of Elderly and Adult Services, to retroactively amend an existing contract with Rockingham Nutrition Meals on Wheels (Vendor ID # 155197) located at 106 North Road, Brentwood, NH 03833, to change the transportation service rate within the price limitation for the provision of Nutrition and/or Transportation Services effective upon Governor and Executive Council Approval. There is no change to the price limitation of \$2,869,063.90 and no change to the completion date of September 30, 2018. The original agreement was approved by Governor and Executive Council on December 21, 2016 (Item # 15). 54% Federal Funds. 46% General Funds.

Funds to support this request are available in State Fiscal Year 2017 and are anticipated to be available for State Fiscal Year 2018 and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (57% Federal Funds; 43% General Funds)

SFY	Class/ Account	Class Title	Current Budget
2017	512-500352	Transportation of Clients	\$90,844.00
2017	541-500383	Meals - Congregate	\$123,750.00
2017	544-500386	Meals - Home Delivered	\$331,837.00
2018	512-500352	Transportation of Clients	\$181,677.60
2018	541-500383	Meals - Congregate	\$247,500.00
2018	544-500386	Meals - Home Delivered	\$663,674.00
2019	512-500352	Transportation of Clients	\$45,416.80
2019	541-500383	Meals - Congregate	\$61,875.00
2019	544-500386	Meals - Home Delivered	\$165,918.50
		Subtotal	\$1,912,492.90

**05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS,
 HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK
 GRANT (44.79% Federal Funds; 55.21% General Funds)**

	Class/Account	Class Title	Current Budget
SFY	544-500386	Meals Home Delivered	\$273,306.00
2017	544-500386	Meals Home Delivered	\$546,612.00
2018	544-500386	Meals Home Delivered	\$136,653.00
2019		Subtotal	\$956,571.00
		Total	\$2,869,063.90

EXPLANATION

The purpose of this amendment is to request a retroactive change to the transportation service rate for Rockingham Nutrition Meals on Wheels from \$10.40 to \$23.70, while reducing the total number of rides anticipated, with no change to the price limitation. Transportation Services support older, isolated and frail adults ages sixty (60) and older in the community by assisting them to continue living as independently as possible, safely, and with dignity.

Effective January 1, 2017, the Bureau of Elderly and Adult Services implemented a new rate structure for contracted transportation agencies without increasing the total amount of funding available for transportation. The new rate structure is intended to reimburse contract agencies at a rate that is more aligned with their costs for providing these services in their geographic areas. The rate change is being made to correct an incorrect rate allocated to the agency. The current rate was based on the agency's geographic headquarters in southern New Hampshire and currently does not account for the large rural areas served by the agency. In addition, the agency had requested fewer transportation units in its proposal than were assigned in the currently effective contract. The request is retroactive to the beginning of the contract, January 1, 2017, to account for the error. It is projected that the increase in rates will support the additional costs of serving clients in more rural areas and will ensure that clients are able to receive needed transportation services.

Transportation Services includes transporting individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Vehicles used for transportation services are registered and inspected in accordance to the State Department of Transportation and Department of Safety regulations. All drivers providing transportation services are licensed in accordance with NH Administrative Rule, Saf-C 1000, drivers licensing and Saf-C 1800, commercial drivers licensing, as applicable. The services the vendors provide support individuals ages sixty (60) and older or individuals with a disability or chronic illness. Services are designed to assist low income participants, including the elderly poor.

The contracts were competitively bid. The Department of Health and Human Services issued a Request for Application on August 10, 2016. Sixteen (16) applications were received. The proposals were evaluated by a team of Department of Health and Human Services employees with knowledge of the program requirements. Sixteen (16) contracts were approved by the Governor and Executive Council. These agreements include renewal options for up to two (2) years, contingent upon the provision of satisfactory services, continued funding, and Governor and Executive Council approval.

Should the Governor and Executive Council not approve this request, the funding rate assigned to the contractor will hamper the contractor's ability to provide transportation services.

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

Area served: Statewide

Source of Funds: 46% General Funds

54% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIB (FAIN # 17AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIC-1 (FAIN # 17AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIC-2 (FAIN # 17AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

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

Respectfully submitted,



Maureen U. Ryan
Director of Human Services

Approved by:



Jeffrey A. Meyers
Commissioner



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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
BUREAU OF ELDERLY & ADULT SERVICES

Jeffrey A. Meyers
Commissioner

Maureen U. Ryan
Director of Human
Services

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-9203 1-800-351-1888
Fax: 603-271-4643 TDD Access: 1-800-736-2964 www.dbhs.nh.gov

November 21, 2016

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Bureau of Elderly and Adult Services, to enter into contracts with the vendors listed below, for the provision of Nutrition and/or Transportation Services, in an amount not to exceed \$17,667,902 effective January 1, 2017, or approval of the Governor and Executive Council, whichever is later, through September 30, 2018. 46% General Funds/54% Federal Funds.

Vendor Name	Vendor	Location	Current Budget
Community Action Partnership of Strafford County	177200	Dover	\$69,513
Community Action Program Belknap-Merrimack Counties, Inc.	177203	Concord	\$3,065,757
Easter Seals New Hampshire, Inc.	177204	Manchester	\$188,629
Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$2,366,814
Greater Wakefield Resource Center	TBD	Union	\$30,800
Lamprey Health Care	177677	Newmarket	\$118,560
Newport Senior Center	177250	Newport	\$1,272,754
Ossipee Concerned Citizens	170158	Center Ossipee	\$746,279
Rockingham Nutrition Meals on Wheels	155197	Brentwood	\$2,869,064
St Joseph Community Services	155093	Merrimack	\$2,999,190
Strafford Nutrition MOW	260818	Somersworth	\$774,098
Southwestern Community Services	TBD	Keene	\$117,031
The Gibson Center for Senior Services	155344	North Conway	\$506,402
Tri-County Community Action Program	TBD	Berlin	\$1,403,957
VNA at HCS	177274	Keene, NH	\$1,139,054
		Total:	\$17,667,902

Funds to support this request are anticipated to be available in the following accounts in State Fiscal Years 2017 and are anticipated to be available for State Fiscal Year 2018, and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

See Attached Fiscal Details

EXPLANATION

The purpose of this request is to provide Nutrition and Transportation Services to support older, isolated and frail adults in order to assist them to continue living as independently as possible, safely, and with dignity. Notwithstanding any other provision of the Contract to the contrary, no services shall continue after June 30, 2017 and the Department shall not be liable for any payments for services provided after June 30, 2017 unless and until an appropriation for these services has been received from the state legislature and funds encumbered for the SFY 2018-2019 biennium.

Nutrition Services are comprised of home delivered and/or congregate meals. Selected vendors will deliver meals to eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury. Each delivered meal includes at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the dietary guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate special dietary needs/preferences of client, including recommendations from clients' licensed practitioners.

Congregate meals are meals provided in community settings, where individuals travel to a specific site to share a meal with other individuals. The vendors will ensure each meal includes a minimum of one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the dietary guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate special dietary needs/preferences of client, including recommendations from clients' licensed practitioners.

Transportation Services include providing transportation to individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Vehicles used for transportation services are registered and inspected in accordance to the State Department of Transportation and Department of Safety regulations. All drivers providing transportation services are licensed in accordance with NH Administrative Rule, Saf-C 1000; drivers licensing and Saf-C 1800, commercial drivers licensing; as applicable.

Vendors for contracted services will assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals received. Additionally, vendors will assist clients with obtaining other services that may be of assistance to clients, as appropriate.

The services the vendors provide support individuals ages sixty (60) and older or individuals with a disability or chronic illness and are targeted toward low income participants. Nutrition and Transportation Services support eligible adults to live as independently as possible, safely, and with dignity.

The contracts were competitively bid. The Department of Health and Human Services issued a Request for Application on August 10, 2016. Sixteen (16) applications were received. These agreements include renewal options for up to 2 years contingent upon the provision of satisfactory services, continued funding and Governor and Executive Council approval.

The proposals were evaluated by a team of Department of Health and Human Services employees with knowledge of the program requirements. The team also included staff with significant business and management expertise.

Selected vendors will ensure clients served meet eligibility requirements for services and each vendor has identified and clients who will receive services, and ensure clients have access to appropriate services.

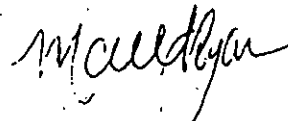
Should the Governor and Executive Council not approve this request, funding to community programs, statewide, would be significantly impacted. Limiting funding at the community level will negatively impact home-bound individuals in the state and potentially reduce their ability to stay in their home environment. Limited funding would also reduce the mobility of individuals who require transportation in order to travel to and from community locations.

Area served: Statewide

Source of Funds: 46% General Funds

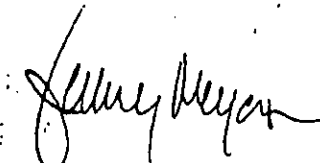
54% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIB (FAIN # 17AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIC-1 (FAIN # 17AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging - Title IIIC-2 (FAIN # 17AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

Respectfully submitted,



Maureen U. Ryan
Director of Human Services

Approved by:



Jeffrey A. Meyers
Commissioner



**New Hampshire Department of Health and Human Services
Office of Business Operations
Contracts & Procurement Unit
Summary Scoring Sheet**

Nutrition and Transportation Services

RFA-2017-BEAS-06-NUTRI

RFA Name

RFA Number

Reviewer Names

Bidder Name
1. CAP Belknap-Merrimack Counties, Inc.
2. CAP Strafford County
3. Easter Seals NH
4. Grafton County Senior Citizens Council, Inc.
5. Greater Wakefield Resource Center
6. Lamprey Health Care
7. Nashua Transit System
8. Newport Senior Center, Inc.
9. Ossipee Concerned Citizens, Inc.
10. Rockingham Nutrition Meals on Wheels
11. St. Joseph Community Services, Inc.

Pass/Fail	Maximum Points	Actual Points
	150	150
	150	105
	150	142
	150	150
	150	105
	150	150
	150	135
	150	130
	150	125
	150	150
	150	145

Reviewer Names
1. Tracey Tarr, Administrator II, Elderly & Adult Svcs, DHHS
2. Jean Crouch, Supervisor VII, DEAS
3. Wendy Aultman, Administrator I DEAS
4.
5.
6.
7.
8.
9.

12.	Stafford Nutrition Meals on Wheels
13.	The Gibson Center for Senior Services, Inc
14.	Tri County CAP, Inc.
15.	VNA at HCS
16.	Southwestern Community Services
17.	0
18.	0
19.	0
20.	0

	150	135
	150	150
	150	150
	150	130
	150	120
	150	0
	150	0
	150	0
	150	0

FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (57% Federal Funds; 43% General Funds)

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

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$124,614.80
541-500383	Meals - Congregate	2017	\$163,587.30
544-500386	Meals - Home Delivered	2017	\$134,757.50
512-500352	Transportation of Clients	2018	\$249,229.20
541-500383	Meals - Congregate	2018	\$327,189.50
544-500386	Meals - Home Delivered	2018	\$689,615.00
512-500352	Transportation of Clients	2019	\$62,307.30
541-500383	Meals - Congregate	2019	\$81,796.00
544-500386	Meals - Home Delivered	2019	\$187,381.50
		Subtotal	\$2,180,388.10

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$53,893.80
541-500383	Meals - Congregate	2017	
544-500386	Meals - Home Delivered	2017	
512-500352	Transportation of Clients	2018	\$107,787.80
541-500383	Meals - Congregate	2018	
544-500386	Meals - Home Delivered	2018	
512-500352	Transportation of Clients	2019	\$26,946.90
541-500383	Meals - Congregate	2019	
544-500386	Meals - Home Delivered	2019	
		Subtotal	\$188,628.30

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$12,645.40
541-500383	Meals - Congregate	2017	\$49,750.00
544-500386	Meals - Home Delivered	2017	\$25,400.00
512-500352	Transportation of Clients	2018	\$25,667.10
541-500383	Meals - Congregate	2018	\$9,600.00
544-500386	Meals - Home Delivered	2018	\$130,795.50
512-500352	Transportation of Clients	2019	\$4,422.70
541-500383	Meals - Congregate	2019	\$2,375.00
544-500386	Meals - Home Delivered	2019	\$37,697.50
	Subtotal		\$437,453.70

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

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$18,288.00
541-500383	Meals - Congregate	2017	\$197,627.80
544-500386	Meals - Home Delivered	2017	\$18,072.00
512-500352	Transportation of Clients	2018	\$18,310.00
541-500383	Meals - Congregate	2018	\$378,230.00
544-500386	Meals - Home Delivered	2018	\$327,480.00
512-500352	Transportation of Clients	2019	\$4,853.70
541-500383	Meals - Congregate	2019	\$8,517.50
544-500386	Meals - Home Delivered	2019	\$180,636.50
	Subtotal		\$1,881,352.80

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$0.00
541-500383	Meals - Congregate	2017	\$8,800.00
544-500386	Meals - Home Delivered	2017	\$0.00
512-500352	Transportation of Clients	2018	\$50.00
541-500383	Meals - Congregate	2018	\$17,600.00
544-500386	Meals - Home Delivered	2018	\$0.00
512-500352	Transportation of Clients	2019	\$0.00
541-500383	Meals - Congregate	2019	\$4,400.00
544-500386	Meals - Home Delivered	2019	\$0.00
	Subtotal		\$30,800.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	State Fiscal Year	Amount
512-500352	Transportation of Clients	2017	\$33,872.80
541-500383	Meals - Congregate	2017	
544-500386	Meals - Home Delivered	2017	
512-500352	Transportation of Clients	2018	\$87,745.60
541-500383	Meals - Congregate	2018	
544-500386	Meals - Home Delivered	2018	
512-500352	Transportation of Clients	2019	\$16,941.60
541-500383	Meals - Congregate	2019	
544-500386	Meals - Home Delivered	2019	
		Subtotal	\$118,560.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	State Fiscal Year	Amount
512-500352	Transportation of Clients	2017	\$8,725.80
541-500383	Meals - Congregate	2017	\$80,368.00
544-500386	Meals - Home Delivered	2017	\$127,954.50
512-500352	Transportation of Clients	2018	\$21,487.80
541-500383	Meals - Congregate	2018	\$80,288.00
544-500386	Meals - Home Delivered	2018	\$249,809.00
512-500352	Transportation of Clients	2019	\$5,282.90
541-500383	Meals - Congregate	2019	\$40,183.50
544-500386	Meals - Home Delivered	2019	\$82,480.00
		Subtotal	\$854,159.30

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	State Fiscal Year	Amount
512-500352	Transportation of Clients	2017	
541-500383	Meals - Congregate	2017	\$82,777.00
544-500386	Meals - Home Delivered	2017	\$71,857.50
512-500352	Transportation of Clients	2018	
541-500383	Meals - Congregate	2018	\$128,554.00
544-500386	Meals - Home Delivered	2018	\$143,715.00
512-500352	Transportation of Clients	2019	
541-500383	Meals - Congregate	2019	\$31,388.50
544-500386	Meals - Home Delivered	2019	\$35,831.50
		Subtotal	\$471,223.50

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$90,844.00
541-500383	Meals - Congregate	2017	\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00
512-500352	Transportation of Clients	2018	\$181,877.80
541-500383	Meals - Congregate	2018	\$247,500.00
544-500386	Meals - Home Delivered	2018	\$683,674.00
512-500352	Transportation of Clients	2019	\$45,416.80
541-500383	Meals - Congregate	2019	\$81,875.00
544-500386	Meals - Home Delivered	2019	\$185,918.50
		Subtotal	\$1,912,492.90

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$25,001.60
541-500383	Meals - Congregate	2017	\$158,637.60
544-500386	Meals - Home Delivered	2017	\$490,697.00
512-500352	Transportation of Clients	2018	\$18,992.60
541-500383	Meals - Congregate	2018	\$17,076.00
544-500386	Meals - Home Delivered	2018	\$961,794.00
512-500352	Transportation of Clients	2019	\$72,500.80
541-500383	Meals - Congregate	2019	\$79,778.50
544-500386	Meals - Home Delivered	2019	\$245,448.50
		Subtotal	\$2,360,518.70

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$30,440.70
541-500383	Meals - Congregate	2017	\$57,111.00
544-500386	Meals - Home Delivered	2017	\$153,780.00
512-500352	Transportation of Clients	2018	\$46,881.40
541-500383	Meals - Congregate	2018	\$57,111.00
544-500386	Meals - Home Delivered	2018	\$153,780.00
512-500352	Transportation of Clients	2019	\$18,708.50
541-500383	Meals - Congregate	2019	\$45,416.80
544-500386	Meals - Home Delivered	2019	\$117,111.00
		Subtotal	\$117,030.60

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$19,860.80
541-500383	Meals - Congregate	2017	\$39,721.20
544-500386	Meals - Home Delivered	2017	\$9,930.30
512-500352	Transportation of Clients	2018	\$39,721.20
541-500383	Meals - Congregate	2018	\$79,442.40
544-500386	Meals - Home Delivered	2018	\$19,860.80
512-500352	Transportation of Clients	2019	\$9,930.30
541-500383	Meals - Congregate	2019	\$19,860.80
544-500386	Meals - Home Delivered	2019	\$49,651.20
		Subtotal	\$69,512.10

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	
541-500383	Meals - Congregate	2017	\$27,973.00
544-500386	Meals - Home Delivered	2017	\$129,233.60
512-500352	Transportation of Clients	2018	
541-500383	Meals - Congregate	2018	\$55,840.60
544-500386	Meals - Home Delivered	2018	\$258,487.00
512-500352	Transportation of Clients	2019	
541-500383	Meals - Congregate	2019	\$13,866.50
544-500386	Meals - Home Delivered	2019	\$64,619.50
		Subtotal	\$550,220.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$102,490.00
541-500383	Meals - Congregate	2017	\$77,856.00
544-500386	Meals - Home Delivered	2017	\$62,670.00
512-500352	Transportation of Clients	2018	\$204,800.00
541-500383	Meals - Congregate	2018	\$135,732.60
544-500386	Meals - Home Delivered	2018	\$305,140.00
512-500352	Transportation of Clients	2019	\$68,745.00
541-500383	Meals - Congregate	2019	\$38,634.60
544-500386	Meals - Home Delivered	2019	\$78,285.00
		Subtotal	\$1,165,246.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$28,985.10
541-500383	Meals - Congregate	2017	\$72,276.60
544-500386	Meals - Home Delivered	2017	\$108,745.00
512-500352	Transportation of Clients	2018	\$57,948.50
541-500383	Meals - Congregate	2018	\$748,542.60
544-500386	Meals - Home Delivered	2018	\$237,484.60
512-500352	Transportation of Clients	2019	\$14,480.70
541-500383	Meals - Congregate	2019	\$36,835.50
544-500386	Meals - Home Delivered	2019	\$59,372.50
		Subtotal	\$773,473.80

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

Class/Account	Class Title	State Fiscal Year	Amount
512-500352	Transportation of Clients	2017	\$747,704.30
541-500383	Meals - Congregate	2017	\$1,011,318.00
544-500386	Meals - Home Delivered	2017	\$1,981,325.50
512-500352	Transportation of Clients	2018	\$1,495,316.70
541-500383	Meals - Congregate	2018	\$2,022,608.50
544-500386	Meals - Home Delivered	2018	\$3,962,840.00
512-500352	Transportation of Clients	2019	\$373,816.80

541-500383	Meals - Congregate	2019	\$505,659.00
544-500386	Meals - Home Delivered	2019	\$990,671.00
		Subtotal	\$13,091,059.80

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT

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

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500388	Meals Home Delivered	2017	\$252,961.50
544-500388	Meals Home Delivered	2018	\$505,823.00
544-500388	Meals Home Delivered	2019	\$126,483.50
		Subtotal	\$885,368.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
		Subtotal	\$0.00

Gibson Center for Senior Services (Vendor #165344)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500388	Meals Home Delivered	2017	\$19,701.00
544-500388	Meals Home Delivered	2018	\$39,396.50
544-500388	Meals Home Delivered	2019	\$9,850.80
		Subtotal	\$68,948.00

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

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$144,419.00
544-500386	Meals Home Delivered	2018	\$288,832.50
544-500386	Meals Home Delivered	2019	\$72,209.50
		Subtotal	\$505,461.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
		Subtotal	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
		Subtotal	\$0.00

Newport Senior Center (Vendor #177250)

Newport Senior Center (Vendor #177250)			
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Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$119,597.50
544-500386	Meals Home Delivered	2018	\$239,195.00
544-500386	Meals Home Delivered	2019	\$59,801.50
		Subtotal	\$418,594.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$78,569.50
544-500386	Meals Home Delivered	2018	\$157,173.50
544-500386	Meals Home Delivered	2019	\$39,292.00
		Subtotal	\$275,035.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00
544-500386	Meals Home Delivered	2018	\$546,612.00
544-500386	Meals Home Delivered	2019	\$136,653.00
		Subtotal	\$956,571.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00
544-500386	Meals Home Delivered	2018	\$364,957.50
544-500386	Meals Home Delivered	2019	\$91,239.50
		Subtotal	\$638,676.00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
		Subtotal	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
		Subtotal	\$0.00

Strafford Nutrition MOW (Vendor # TBD)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00
544-500386	Meals Home Delivered	2018	\$127,930.00
544-500386	Meals Home Delivered	2019	\$31,882.50
		Subtotal	\$223,777.50

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$68,205.50
544-500386	Meals Home Delivered	2018	\$136,405.50
544-500386	Meals Home Delivered	2019	\$34,100.00
		Subtotal	\$238,711.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500385	Meals Home Delivered	2017	\$104,450.50
544-500385	Meals Home Delivered	2018	\$208,901.00
544-500388	Meals Home Delivered	2019	\$52,226.00
		Subtotal	\$365,579.50

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

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500388	Meals Home Delivered	2017	\$1,307,674.60
544-500388	Meals Home Delivered	2018	\$1,616,821.60
544-500388	Meals Home Delivered	2019	\$653,940.00
		Subtotal	\$4,578,638.00

Summary by Vendor by Year

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

	State Fiscal Year	Current Modified Budget
	2017	\$875,931.10
	2018	\$1,751,856.70
	2019	\$437,966.30
	Subtotal	\$3,065,758.10

Easter Seals New Hampshire, Inc. (Vendor # 177204)

	State Fiscal Year	Current Modified Budget
	2017	\$53,893.80
	2018	\$107,787.60
	2019	\$26,946.90
	Subtotal	\$188,628.30

Gibson Center for Senior Services (Vendor #155344)

	State Fiscal Year	Current Modified Budget
	2017	\$144,896.90
	2018	\$289,359.10
	2019	\$72,345.70
	Subtotal	\$506,401.70

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

	State Fiscal Year	Current Modified Budget
	2017	
	2018	
	2019	
	Subtotal	

	State Fiscal Year	Current Modified Budget
	2017	\$676,243.40
	2018	\$1,352,457.60
	2019	\$338,112.60
	Subtotal	\$2,366,813.60

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

	State Fiscal Year	Current Modified Budget
	2017	\$8,800.00
	2018	\$17,600.00
	2019	\$4,400.00
	Subtotal	\$30,800.00

Lamprey Health Care (Vendor #177877)

	State Fiscal Year	Current Modified Budget
	2017	\$33,872.80
	2018	\$67,745.60
	2019	\$16,941.60
	Subtotal	\$118,560.00

Newport Senior Center (Vendor #177250)

	State Fiscal Year	Current Modified Budget
	2017	\$363,643.80
	2018	\$727,282.10
	2019	\$181,827.40
	Subtotal	\$1,272,753.30

Ossipee Concerned Citizens (Vendor #170158)

	State Fiscal Year	Current Modified Budget
	2017	\$213,224.00
	2018	\$426,442.50
	2019	\$108,612.00
	Subtotal	\$746,278.50

Rockingham Nutrition MOW (Vendor #155197)

	State Fiscal Year	Current Modified Budget
	2017	\$819,737.00
	2018	\$1,639,463.60
	2019	\$409,853.30
	Subtotal	\$2,869,053.90

St Joseph Community Services (Vendor #155093)

	State Fiscal Year	Current Modified Budget
	2017	\$856,915.10
	2018	\$1,713,814.30
	2019	\$428,460.30
	Subtotal	\$2,999,189.70

Southwestern Community Services (Vendor #177511)

	State Fiscal Year	Current Modified Budget
	2017	\$33,440.70
	2018	\$66,881.40
	2019	\$16,708.50
	Subtotal	\$117,030.60

Community Action Partnership of Strafford County (Vendor #177200)

	State Fiscal Year	Current Modified Budget
	2017	\$19,860.60
	2018	\$39,721.20
	2019	\$9,930.30
	Subtotal	\$69,512.10

Strafford Nutrition MOW (Vendor # 260818)

	State Fiscal Year	Current Modified Budget

		2017	\$221,171.50
		2018	\$442,337.50
		2019	\$110,568.50
		Subtotal	\$774,097.50

Tri-County Community Action Program (Vendor #177195)

		State Fiscal Year	Current Modified Budget
		2017	\$401,134.50
		2018	\$602,258.00
		2019	\$200,564.50
		Subtotal	\$1,403,957.00

VNA at HCS (Vendor #177274)

		State Fiscal Year	Current Modified Budget
		2017	\$325,457.10
		2018	\$650,879.50
		2019	\$182,716.70
		Subtotal	\$1,139,053.30

Summary for All Vendors by Year

		State Fiscal Year	Current Modified Budget
		2017	\$5,048,022.30
		2018	\$10,095,886.70
		2019	\$2,523,988.60
		Subtotal	\$17,667,895.60