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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
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March 25, 2024

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 for Behavioral Health, to amend an existing agreement with the Grantee listed below in **bold** for the continued development and implementation of opioid abatement programs, by exercising a Grant Agreement renewal option, with no change to the overall price limitation of \$6,541,114 and extending the completion date from May 3, 2024 to May 3, 2025, effective upon Governor and Council approval. 100% Other Funds (Opioid Abatement Trust Fund).

The original agreements were approved by Governor and Council on May 3, 2023, item #13.

Grantee Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount
Archways (Tilton, NH)	310158-B001	Central NH	\$284,034	\$0	\$284,034
Boys & Girls Club of Greater Nashua, Inc. (Nashua, NH)	167081-B001	Greater Nashua	\$353,350	\$0	\$353,350
County of Cheshire (Keene, NH)	177372-B001	Cheshire County	\$173,888	\$0	\$173,888
County of Merrimack (Boscawen, NH)	177435-B001	Merrimack County	\$209,365	\$0	\$209,365
County of Sullivan (Newport, NH)	177482-B004	Sullivan County	\$453,847	\$0	\$453,847
Dismas Home of New Hampshire (Manchester, NH)	290061-B001	Statewide	\$800,000	\$0	\$800,000

Elliot Hospital of the City of Manchester (Manchester, NH)	177179-B005	Statewide	\$200,000	\$0	\$200,000
Greater Seacoast Community Health (Somersworth, NH)	166629-B001	Statewide	\$575,737	\$0	\$575,737
Hope on Haven Hill (Somersworth, NH)	275119-B001	Statewide	\$269,645	\$0	\$269,645
Makin' It Happen Coalition for Resilient Youth (Manchester, NH)	319209-B001	Greater Manchester	\$574,350	\$0	\$574,350
Mid-State Health Center (Plymouth, NH)	158055-B001	Southern Grafton County	\$217,028	\$0	\$217,028
New Hampshire Harm Reduction Coalition (Dover, NH)	330454-B001	Statewide	\$875,000	\$0	\$875,000
North Country Health Consortium (Littleton, NH)	158557-B001	North Country	\$263,787	\$0	\$263,787
The Upper Room, A Family Resource Center (Derry, NH)	174210-B001	Greater Derry, NH	\$264,000	\$0	\$264,000
TLC Family Resource Center (Claremont, NH)	170625-B001	Sullivan and Lower Grafton County	\$568,813	\$0	\$568,813

Weeks Medical Center (Lancaster, NH)	177171-B001	Coos and Upper Grafton County	\$458,270	\$0	\$458,270
		Total:	\$6,541,114	\$0	\$6,541,114

Funds are available in the following accounts for State Fiscal Years 2024 and 2025, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is for the Grantee to continue developing and implementing the opioid abatement projects approved by the Opioid Abatement Advisory Commission (Commission) through a no-cost renewal as directed by the Commission. Unused funding from State Fiscal Year 2024 will be carried forward to State Fiscal Year 2025, resulting in no additional cost to the Opioid Abatement Trust Fund.

Individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues; and/or children impacted by substance use will be served through May 3, 2025.

The Grantee will continue to develop and implement the Student Wellness and Support program, Juvenile Restorative Justice program, and Youth Leadership Through Adventure program. The Grantee will continue to provide training, coordination, and support for public school programs and services to help students with Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder/Mental Health (SUD/MH) issues, or students who have been affected by OUD and any co-occurring SUD/MH issues within their families. Additionally, the Grantee will continue supporting evidence-based prevention programs and services that promote healthy, drug-free lifestyles; reduce isolation; build skills and confidence; and facilitate and strengthen community-based prevention efforts.

The Department will continue to monitor services by reviewing annual reports and conducting regular meetings with the Grantee.

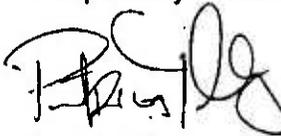
As referenced in Exhibit A, Revisions to Standard Grant Agreement Provisions, of the original agreement, the parties have the option to extend the agreement for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for one (1) Year of the two (2) years available.

Should the Governor and Executive Council not authorize this request, the Grantee will be unable to fully develop and implement the opioid abatement projects, leaving local public-school personnel less equipped to support students with OUD and any co-occurring SUD/MH issues. Additionally, the Grantee would not have the ability to administer evidence-based prevention programs focused on healthy, drug-free lifestyles; isolation reduction; and skills-building. Efforts to facilitate and strengthen community-based prevention activities will be hampered as well.

Area served: North Country.

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

Respectfully submitted,



for Lori A. Weaver
Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET**

05-95-92-920510-39500000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIVISION FOR BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, OPIOID ABATEMENT TRUST FUND (100% Other Funds)

Archways, formerly Greater Tilton Area Family Resource Center

VDR - 310158 - B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$23,670.00	\$0.00	\$23,670.00
2024	102-500731	Contracts for Program Services	92053950	\$142,017.00	\$0.00	\$142,017.00
2025	102-500731	Contracts for Program Services	92053950	\$118,347.00	\$0.00	\$118,347.00
		Sub Total		\$284,034.00	\$0.00	\$284,034.00

VDR - 167081 - B001

Boys and Girls Club of Greater Nashua

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$29,021.00	\$0.00	\$29,021.00
2024	102-500731	Contracts for Program Services	92053950	\$179,225.00	\$0.00	\$179,225.00
2025	102-500731	Contracts for Program Services	92053950	\$145,104.00	\$0.00	\$145,104.00
		Sub Total		\$353,350.00	\$0.00	\$353,350.00

VDR - 177372 - B001

County of Cheshire

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$14,491.00	\$0.00	\$14,491.00
2024	102-500731	Contracts for Program Services	92053950	\$86,944.00	\$0.00	\$86,944.00
2025	102-500731	Contracts for Program Services	92053950	\$72,453.00	\$0.00	\$72,453.00
		Sub Total		\$173,888.00	\$0.00	\$173,888.00

VDR - 177435 - B001

County of Merrimack

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$17,152.00	\$0.00	\$17,152.00
2024	102-500731	Contracts for Program Services	92053950	\$106,455.00	\$0.00	\$106,455.00
2025	102-500731	Contracts for Program Services	92053950	\$85,758.00	\$0.00	\$85,758.00
		Sub Total		\$209,365.00	\$0.00	\$209,365.00

VDR - 177482 - B004

County of Sullivan

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$75,641.00	\$0.00	\$75,641.00
2024	102-500731	Contracts for Program Services	92053950	\$378,206.00	\$0.00	\$378,206.00
		Sub Total		\$453,847.00	\$0.00	\$453,847.00

Dismas Home of New Hampshire

B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$500,000.00	\$0.00	\$500,000.00
2024	102-500731	Contracts for Program Services	92053950	\$150,000.00	\$0.00	\$150,000.00
2025	102-500731	Contracts for Program Services	92053950	\$150,000.00	\$0.00	\$150,000.00
		Sub Total		\$800,000.00	\$0.00	\$800,000.00

VDR - 177179 - B005

Elliott Hospital

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$16,667.00	\$0.00	\$16,667.00
2024	102-500731	Contracts for Program Services	92053950	\$100,000.00	\$0.00	\$100,000.00
2025	102-500731	Contracts for Program Services	92053950	\$83,333.00	\$0.00	\$83,333.00
		Sub Total		\$200,000.00	\$0.00	\$200,000.00

Greater Seacoast Community Health

B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
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2023	102-500731	Contracts for Program Services	92053950	\$43,227.00	\$0.00	\$43,227.00
2024	102-500731	Contracts for Program Services	92053950	\$316,375.00	\$0.00	\$316,375.00
2025	102-500731	Contracts for Program Services	92053950	\$216,135.00	\$0.00	\$216,135.00
		Sub Total		\$575,737.00	\$0.00	\$575,737.00

VDR - 275119 -
B001

Hope On Haven Hill

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$27,608.00	\$0.00	\$27,608.00
2024	102-500731	Contracts for Program Services	92053950	\$103,999.00	\$0.00	\$103,999.00
2025	102-500731	Contracts for Program Services	92053950	\$138,038.00	\$0.00	\$138,038.00
		Sub Total		\$269,645.00	\$0.00	\$269,645.00

Makin It Happen Coalition for Resilient Youth

B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$45,492.00	\$0.00	\$45,492.00
2024	102-500731	Contracts for Program Services	92053950	\$301,400.00	\$0.00	\$301,400.00
2025	102-500731	Contracts for Program Services	92053950	\$227,458.00	\$0.00	\$227,458.00
		Sub Total		\$574,350.00	\$0.00	\$574,350.00

Mid-State Health Center

B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$23,371.00	\$0.00	\$23,371.00
2024	102-500731	Contracts for Program Services	92053950	\$76,800.00	\$0.00	\$76,800.00
2025	102-500731	Contracts for Program Services	92053950	\$116,857.00	\$0.00	\$116,857.00
		Sub Total		\$217,028.00	\$0.00	\$217,028.00

VDR - 330454 -
B001

New Hampshire Harm Reduction Coalition

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$62,500.00	\$0.00	\$62,500.00
2024	102-500731	Contracts for Program Services	92053950	\$500,000.00	\$0.00	\$500,000.00
2025	102-500731	Contracts for Program Services	92053950	\$312,500.00	\$0.00	\$312,500.00
		Sub Total		\$875,000.00	\$0.00	\$875,000.00

VDR - 158557 -
B001

North Country Health Consortium

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$43,964.00	\$0.00	\$43,964.00
2024	102-500731	Contracts for Program Services	92053950	\$219,823.00	(\$23,823.00)	\$196,000.00
2025	102-500731	Contracts for Program Services	92053950	\$0.00	\$23,823.00	\$23,823.00
		Sub Total		\$263,787.00	\$0.00	\$263,787.00

The Upper Room, A Family Resource Center

B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$22,000.00	\$0.00	\$22,000.00
2024	102-500731	Contracts for Program Services	92053950	\$132,000.00	\$0.00	\$132,000.00
2025	102-500731	Contracts for Program Services	92053950	\$110,000.00	\$0.00	\$110,000.00
		Sub Total		\$264,000.00	\$0.00	\$264,000.00

TLC Family Resource Center

VDR - 170625 -

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$48,810.00	\$0.00	\$48,810.00
2024	102-500731	Contracts for Program Services	92053950	\$275,951.00	\$0.00	\$275,951.00
2025	102-500731	Contracts for Program Services	92053950	\$244,052.00	\$0.00	\$244,052.00
		Sub Total		\$568,813.00	\$0.00	\$568,813.00

Weeks Medical Center

VDR - 177171 -

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase/ (Decrease)	Revised Amount
2023	102-500731	Contracts for Program Services	92053950	\$40,773.00	\$0.00	\$40,773.00
2024	102-500731	Contracts for Program Services	92053950	\$213,635.00	\$0.00	\$213,635.00

2025	102-500731	Contracts for Program Services	92053950	\$203,862.00	\$0.00	\$203,862.00
		Sub Total		\$458,270.00	\$0.00	\$458,270.00

Overall Total						\$6,541,114.00
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Summary all by SFY

State Fiscal Year	Class / Account	Class Title	Job Number			Amount
2023	102-500731	Contracts for Program Services	92053950			\$1,034,387.00
2024	102-500731	Contracts for Program Services	92053950			\$3,259,007.00
2025	102-500731	Contracts for Program Services	92053950			\$2,247,720.00
		Sub Total				\$6,541,114.00

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Opioid Abatement Programs contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and North Country Health Consortium ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on May 3, 2023 (Item #13); the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; 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:
May 3, 2025
2. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget, Amendment #1 and Exhibit C-2 Budget, Amendment #1.
3. Modify Exhibit C-1, Budget by deleting and replacing it in its entirety with Exhibit C-1, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.
4. Add Exhibit C-2, Budget, Amendment #1, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval:

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

State of New Hampshire
Department of Health and Human Services

3/25/2024

Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

North Country Health Consortium

3/25/2024

Date

DocuSigned by:
Lauren Pearson
Name: Lauren Pearson
Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

3/25/2024

Date

DocuSigned by:

Robyn Guarino

Name: Robyn Guarino

Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

New Hampshire Department of Health and Human Services	
Grantee Name: <i>North Country Health Consortium</i>	
Budget Request for: <i>Opioid Abatement Programs</i>	
Budget Period: <i>G&C Approval Date to 6/30/2024</i>	
Indirect Cost Rate (if applicable): <i>30.4% Salaries and Wages only</i>	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$114,697
2. Fringe Benefits	\$26,461
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$682
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$2,775
6. Travel	\$10,592
7. Software	\$1,819
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
<i>Other (please specify)</i>	\$0
9. Subrecipient Contracts	\$40,026
Total Direct Costs	\$197,052
Total Indirect Costs	\$42,912
TOTAL	\$239,964

New Hampshire Department of Health and Human Services	
Grantee Name: <u>North Country Health Consortium</u>	
Budget Request for: <u>Opioid Abatement Programs</u>	
Budget Period: <u>7/1/2024 to 5/3/2025</u>	
Indirect Cost Rate (if applicable): <u>30.4% Salaries and Wages only</u>	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$11,386
2. Fringe Benefits	\$2,627
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$318
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$25
6. Travel	\$1,052
7. Software	\$181
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
Other (please specify)	\$0
9. Subrecipient Contracts	\$3,974
Total Direct Costs	\$19,563
Total Indirect Costs	\$4,260
TOTAL	\$23,823

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NORTH COUNTRY HEALTH CONSORTIUM is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 05, 1998. 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: 301456

Certificate Number: 0006194726



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. 2023.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Michael Lee, hereby certify that:

1. I am a duly elected Officer of North Country Health Consortium.
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 October 21, 2021, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Lauren Pearson, Executive Director, and/or Michael Lee, Board President are duly authorized on behalf of North Country Health Consortium 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: 3/4/24



Signature of Elected Officer

Name: Michael Lee

Title: NCHC Board President



North Country Health Consortium Mission Statement:

***“An Innovative Collaboration to improve the health status of northern New Hampshire.*”**

The North Country Health Consortium (NCHC) is a non-profit 501(c)3 rural health network, created in 1997, as a vehicle for addressing common issues through collaboration among health and human service providers serving Northern New Hampshire.

NCHC is engaged in activities for:

- Solving common problems and facilitating regional solutions
- Creating and facilitating services and programs to improve population health status
- Health professional training, continuing education, and management services to encourage sustainability of the health care infrastructure
- Increasing capacity for local public health essential services
- Increasing access to health care for underserved and uninsured residents of Northern New Hampshire



North Country Health Consortium, Inc. and Subsidiary

CONSOLIDATED FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION

September 30, 2021 and 2020
With Independent Auditor's Report



NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY**September 30, 2021 and 2020****TABLE OF CONTENTS**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
North Country Health Consortium, Inc.

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of North Country Health Consortium, Inc. (a nonprofit organization) and Subsidiary (the Organization), which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free 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 2021 consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Board of Directors
North Country Health Consortium, Inc.

Other Matters

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, during the year ended September 30, 2021 the Organization adopted new accounting guidance, Financial Accounting Standards Board Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers* (Topic 606), and related guidance. Our opinion is not modified with respect to this matter.

Prior Period Financial Statements

The consolidated financial statements of the Organization as of and for the year ended September 30, 2020 were audited by other auditors whose report dated June 30, 2021 expressed an unmodified opinion on those statements.

As discussed in Note 1 to the consolidated financial statements, the September 30, 2020 consolidated financial statements have been restated to correct an error related to the timing of revenue recognition. Total assets - discontinued operations was overstated by \$100,687 and loss from discontinued operations was understated by \$100,687 for the year ended September 30, 2020. Accordingly, these amounts have been restated in the September 30, 2020 financial statements currently presented. The other auditors reported on the 2020 financial statements before the restatement. As part of our audit of the 2021 financial statements, we also audited adjustments described in Note 1 that were applied to restate the 2020 financial statements. In our opinion, the adjustment is appropriate and has been properly applied. We were not engaged to audit, review, or apply any procedure to the 2020 financial statements of the Organization other than with respect to the adjustment and, accordingly, we do not express an opinion or any other form of assurance on the 2020 financial statements as a whole.

Supplementary 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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.

Berry Duinn McNeil & Parker, LLC

Bangor, Maine
May 20, 2022

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Consolidated Statements of Financial Position

September 30, 2021 and 2020

ASSETS

	<u>2021</u>	Restated <u>2020</u>
Current assets		
Cash and cash equivalents	\$ 1,320,750	\$ 845,232
Accounts, grants, and contracts receivable, net	413,995	483,800
Prepaid expenses	33,530	30,448
Restricted cash - IDN	<u>818,010</u>	<u>3,286,548</u>
Total current assets	<u>2,586,285</u>	<u>4,646,028</u>
Property and equipment		
Computers and equipment	147,392	147,392
Dental equipment	10,815	10,815
Furniture and fixtures	30,045	30,045
Vehicles	<u>18,677</u>	<u>18,677</u>
	206,929	206,929
Less accumulated depreciation	<u>(203,177)</u>	<u>(195,673)</u>
Property and equipment, net	<u>3,752</u>	<u>11,256</u>
Other assets		
Certificates of deposit	<u>127,904</u>	<u>127,357</u>
Total other assets	<u>127,904</u>	<u>127,357</u>
Total assets - continuing operations	2,717,941	4,784,641
Total assets - discontinued operations	<u> </u>	<u>44,929</u>
Total assets	<u>\$ 2,717,941</u>	<u>\$ 4,829,570</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable	\$ 65,296	\$ 112,673
Accrued wages and related liabilities	140,267	249,311
Deferred revenue	<u>1,448,193</u>	<u>3,460,523</u>
Total current liabilities and total liabilities	<u>1,653,756</u>	<u>3,822,507</u>
Net assets		
Without donor restrictions	<u>1,064,185</u>	<u>1,007,063</u>
Total net assets	<u>1,064,185</u>	<u>1,007,063</u>
Total liabilities and net assets	<u>\$ 2,717,941</u>	<u>\$ 4,829,570</u>

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

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Consolidated Statements of Activities

Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>Restated 2020</u>
Support		
Grant and contract revenue	\$ <u>5,276,490</u>	\$ <u>3,768,162</u>
Revenue		
Dental patient revenue	-	6,511
Fees for programs and services	296,655	227,818
Interest income	4,431	5,862
Other income	<u>9,165</u>	<u>2,791</u>
Total revenue	<u>310,251</u>	<u>242,982</u>
Total support and revenue from continuing operations	<u>5,586,741</u>	<u>4,011,144</u>
Program expenses		
Workforce	2,895,285	1,446,833
Public health	357,542	173,796
Molar	21,400	37,249
CSAP	<u>1,783,857</u>	<u>1,971,654</u>
Total program expenses from continuing operations	5,058,084	3,629,532
Management and general expenses	<u>618,804</u>	<u>263,954</u>
Total expenses from continuing operations	<u>5,676,888</u>	<u>3,893,486</u>
Change in net assets before discontinued operations	(90,147)	117,658
Gain (loss) from discontinued operations	<u>147,269</u>	<u>(174,193)</u>
Change in net assets	57,122	(56,535)
Net assets, beginning of year	<u>1,007,063</u>	<u>1,063,598</u>
Net assets, end of year	<u>\$ 1,064,185</u>	<u>\$ 1,007,063</u>

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

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Consolidated Statement of Functional Expenses

Year Ended September 30, 2021

	<u>Workforce</u>	<u>Public Health</u>	<u>Molar</u>	<u>CSAP</u>	<u>Total Program</u>	<u>Management and General</u>	<u>Total</u>
Personnel							
Salaries	\$ 375,065	\$ 170,698	\$ 12,574	\$ 970,495	\$ 1,528,832	\$ 400,570	\$ 1,929,402
Payroll taxes and employee benefits	77,023	30,254	2,636	193,966	303,879	93,008	396,887
Total personnel expenses	<u>452,088</u>	<u>200,952</u>	<u>15,210</u>	<u>1,164,461</u>	<u>1,832,711</u>	<u>493,578</u>	<u>2,326,289</u>
Non-personnel expenses							
Computer fees	10,609	3,616	471	29,693	44,389	9,751	54,140
Medical and pharmacy supplies	11,876	1,719	3,118	7,088	23,801	551	24,352
Office supplies	7,781	6,795	100	26,016	40,692	2,065	42,757
Memorandum of Agreement (MOA)	2,260,723	101,034	-	318,757	2,680,514	1,132	2,681,646
Depreciation	-	-	-	-	-	7,504	7,504
Dues, memberships, education, and subscriptions	65,131	172	190	541	66,034	7,868	73,902
Staff development	180	-	-	-	180	-	180
Equipment and maintenance	28,216	173	18	7,321	35,728	675	36,403
Rent and occupancy	17,050	6,427	597	51,421	75,495	20,712	96,207
Insurance	3,400	1,642	122	9,143	14,307	8,434	22,741
Miscellaneous	-	-	-	32,597	32,597	6,877	39,474
Payroll processing fees	25	231	-	101	357	14,958	15,315
Postage	494	263	17	1,645	2,419	669	3,088
Printing	314	43	3	331	691	635	1,326
Professional fees	13,650	1,636	178	23,886	39,350	20,189	59,539
Training fees and supplies	16,325	13,774	61	50,286	80,446	4,384	84,830
Travel	3,062	4,309	1,309	18,446	27,126	786	27,912
Telephone	2,973	62	6	8,501	11,542	16,378	27,920
Vehicle expense	-	-	-	-	-	450	450
Event facility fees	1,388	14,694	-	33,623	49,705	1,208	50,913
Total non-personnel expenses	<u>2,443,197</u>	<u>156,590</u>	<u>6,190</u>	<u>619,396</u>	<u>3,225,373</u>	<u>125,226</u>	<u>3,350,599</u>
Total expenses	2,895,285	357,542	21,400	1,783,857	5,058,084	618,804	5,676,888
Indirect costs allocated to programs	<u>137,148</u>	<u>50,133</u>	<u>5,049</u>	<u>374,432</u>	<u>566,762</u>	<u>(566,762)</u>	<u>-</u>
Total expenses after indirect cost allocations	<u>\$ 3,032,433</u>	<u>\$ 407,675</u>	<u>\$ 26,449</u>	<u>\$ 2,158,289</u>	<u>\$ 5,624,846</u>	<u>\$ 52,042</u>	<u>\$ 5,676,888</u>

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

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Consolidated Statement of Functional Expenses

Year Ended September 30, 2020

	<u>Workforce</u>	<u>Public Health</u>	<u>Molar</u>	<u>CSAP</u>	<u>Total Program</u>	<u>Management and General</u>	<u>Total</u>
Personnel							
Salaries	\$ 561,712	\$ 115,871	\$ 20,075	\$ 1,065,129	\$ 1,762,787	\$ 293,198	\$ 2,055,985
Payroll taxes and employee benefits	<u>113,597</u>	<u>21,067</u>	<u>4,101</u>	<u>216,231</u>	<u>354,996</u>	<u>42,983</u>	<u>397,979</u>
Total personnel expenses	<u>675,309</u>	<u>136,938</u>	<u>24,176</u>	<u>1,281,360</u>	<u>2,117,783</u>	<u>336,181</u>	<u>2,453,964</u>
Non-personnel expenses							
Computer fees	7,893	1,049	870	22,906	32,718	8,334	41,052
Medical and pharmacy supplies	4,020	397	6,606	19,871	30,894	780	31,674
Office supplies	2,929	547	156	18,264	21,896	3,559	25,455
MOA	526,061	6,850	-	304,727	837,638	31,068	868,706
Depreciation	-	-	-	-	-	14,666	14,666
Dues, memberships, education, and subscriptions	89,601	-	(6)	441	90,036	11,430	101,466
Staff development	225	-	-	2,335	2,560	724	3,284
Equipment and maintenance	342	1,484	12	2,908	4,746	1,210	5,956
Rent and occupancy	14,371	2,323	321	22,307	39,322	70,208	109,530
Insurance	3,200	1,040	131	6,420	10,791	8,505	19,296
Miscellaneous, net	1,503	-	52	4,247	5,802	(11,073)	(5,271)
Payroll processing fees	-	110	-	100	210	15,829	16,039
Postage	762	89	45	1,121	2,017	1,129	3,146
Printing	1,551	250	83	3,567	5,451	1,516	6,967
Professional fees	5,435	895	180	20,492	27,002	9,627	36,629
Training fees and supplies	13,435	3,754	-	37,351	54,540	-	54,540
Travel	8,743	1,966	1,028	29,260	40,997	3,324	44,321
Telephone	5,734	387	73	10,156	16,350	13,786	30,136
Vehicle expense	-	65	-	-	65	-	65
Event facility fees	<u>2,342</u>	<u>159</u>	<u>59</u>	<u>19,260</u>	<u>21,820</u>	<u>10,045</u>	<u>31,865</u>
Total non-personnel expenses	<u>688,147</u>	<u>21,365</u>	<u>9,610</u>	<u>525,733</u>	<u>1,244,855</u>	<u>194,667</u>	<u>1,439,522</u>
Total expenses	1,363,456	158,303	33,786	1,807,093	3,362,638	530,848	3,893,486
Indirect costs allocated to programs	<u>83,377</u>	<u>15,493</u>	<u>3,463</u>	<u>164,561</u>	<u>266,894</u>	<u>(266,894)</u>	<u>-</u>
Total expenses after indirect cost allocations	\$ <u>1,446,833</u>	\$ <u>173,796</u>	\$ <u>37,249</u>	\$ <u>1,971,654</u>	\$ <u>3,629,532</u>	\$ <u>263,954</u>	\$ <u>3,893,486</u>

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

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Consolidated Statements of Cash Flows

Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>Restated 2020</u>
Cash flows from operating activities		
Change in net assets	\$ 57,122	\$ (56,535)
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	7,504	14,666
Change in allowance for doubtful accounts	9,853	25,000
(Increase) decrease in operating assets		
Accounts receivable, grants and contracts	59,952	457,869
Total assets - discontinued operations	44,929	-
Prepaid expenses	(3,082)	2,620
Increase (decrease) in operating liabilities		
Accounts payable	(47,377)	(91,650)
Accrued expenses	-	(13,389)
Accrued wages and related liabilities	(109,044)	(104,704)
Deferred revenue	<u>(2,012,330)</u>	<u>210,684</u>
Net cash (used) provided by operating activities	<u>(1,992,473)</u>	<u>444,561</u>
Cash flows from investing activities		
Reinvestment of certificates of deposit interest	<u>(547)</u>	<u>(656)</u>
Net cash used by investing activities	<u>(547)</u>	<u>(656)</u>
Net (decrease) increase in cash, cash equivalents, and restricted cash	(1,993,020)	443,905
Cash, cash equivalents, and restricted cash, beginning of year	<u>4,131,780</u>	<u>3,687,875</u>
Cash, cash equivalents, and restricted cash, end of year	<u>\$ 2,138,760</u>	<u>\$ 4,131,780</u>
Breakdown of cash, cash equivalents, and restricted cash, end of year		
Cash and cash equivalents	\$ 1,320,750	\$ 845,232
Restricted cash - IDN, short term	<u>818,010</u>	<u>3,286,548</u>
Total cash, cash equivalents, and restricted cash	<u>\$ 2,138,760</u>	<u>\$ 4,131,780</u>

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

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

1. Nature of Activities and Summary of Significant Accounting Policies

North Country Health Consortium, Inc. (NCHC) and Subsidiary (collectively, the Organization) is a not-for-profit health center chartered under the laws of the State of New Hampshire. The Organization's mission is to lead innovative collaboration to improve the health status of the region. NCHC is engaged in promoting and facilitating access to services and programs that improve the health status of the area population, provide health training and educational opportunities for healthcare purposes, and provide region-wide dental services for an underserved and uninsured residents.

NCHC's wholly-owned subsidiary, North Country ACO (the ACO), is a non-profit 501(c)(3) charitable corporation formed in December 2011. This entity was formed as an accountable care organization (ACO) with its purpose to support the programs and activities of the ACO participants to improve the overall health of their respective populations and communities. A nominal cash balance remains and activities have ceased.

The Organization's primary programs are as follows:

Workforce – To provide workforce education programs.

Public Health – To coordinate public health networks, and promote the community emergency response plan.

Molar – To sustain a program offering oral health services for children and low income adults in Northern New Hampshire.

Friendship House – A residential facility to provide patient drug and alcohol treatment and recovery. As disclosed in Note 10, this activity has been discontinued.

Community Substance Abuse Prevention (CSAP) – To conduct community substance abuse prevention activities.

Following is a summary of the significant accounting policies used in the preparation of these consolidated financial statements.

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 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 Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

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.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities. The Organization had no net assets with donor restrictions at September 30, 2021 and 2020.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Organization and the ACO. All intercompany transactions and balances have been eliminated in consolidation.

Use of Estimates

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

Relief Legislation and Forgiveness of Paycheck Protection Program (PPP) Loan

During the year ended September 30, 2021 and 2020, local, U.S., and world governments have worked to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Most sectors are experiencing disruption to business operations.

The U.S. government responded with several phases of relief legislation, as a response to the COVID-19 outbreak. The relief legislation, among other things, 1) authorized emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans, 2) provided additional funding for grants and technical assistance, 3) delayed due dates for employer payroll taxes and estimated tax payments for organizations, and 4) revised provisions of the Internal Revenue Code, including those related to losses, charitable deductions, and business interest.

In April 2020, the Organization obtained a PPP loan under the relief legislation in the amount of \$798,800 to cover qualifying expenditures incurred during the year ended September 30, 2020. The Organization elected to recognize the revenue once the qualifying expenditures were incurred. During 2021, the loan was forgiven. The PPP loan is subject to Small Business Administration review for six years from the date of loan forgiveness. Revenue in the amount of \$798,800 has been included in the consolidated statement of activities and changes in net assets for the year ended September 30, 2020 as qualifying expenditures were incurred during that period.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

The relief legislation established the Provider Relief Fund (PRF) to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by the U.S. Department of Health and Human Services (DHHS). The Organization received PRF in the amount of \$78,822 during the year ended September 30, 2021. Management believes the Organization incurred lost revenues of at least \$78,822 through the year ended September 30, 2021, and recorded grant revenue equal to the relief received. Due to the complexity of the reporting requirements and the continued issuance of clarifying guidance, the amount of income allowed to be recognized may change. Any difference between amounts previously estimated and amounts subsequently determined to be recoverable or payable will be included in income in the year that such amounts become known.

During 2021, the Organization was awarded a Coronavirus Relief Fund grant in the amount of \$550,000. The funds were to be used for operational costs of the Friendship House not otherwise covered as a result of reduced census and services due to COVID-19 for the period March 1, 2020 to December 30, 2020. Qualifying reimbursements in the amount of \$550,000 have been included as revenue in the consolidated statements of activities for the year ended September 30, 2021.

Concentration of Risk

The Organization's operations are affected by various risk factors, including credit risk and risk from geographic concentration and concentrations of funding sources. Management attempts to manage risk by obtaining and maintaining revenue funding from a variety of sources. A substantial portion of the Organization's activities are funded through grants and contracts with private, federal, and state agencies. As a result, the Organization may be vulnerable to the consequences of change in the availability of funding sources and economic policies at the agency level.

Revenue Recognition

As of October 1, 2020, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, and related guidance. Topic 606 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Under the new standard, organizations recognize revenue when a customer obtains control of promised goods or services in an amount that reflects the consideration to which the organization expected to be entitled in exchange for those goods and services. The impact of adoption to the years ended September 30, 2021 and 2020 resulted in no material difference to net assets.

Below are the revenue recognition policies of the Organization:

Grant and Contract Revenue

Grants and contracts are recorded as revenue in the period they are earned by satisfaction of grant obligations. Grants and contracts are recorded as support without donor restrictions if restrictions are met in the year revenue is recognized.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

Fees for Programs and Services

Fees for programs and services are recorded as revenue in the period the related services were performed.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when they are no longer required to provide services to that client, which is generally at the time of DHHS notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client and DHHS. As the performance obligations are met (i.e., day of services), revenue is recognized based on allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative standalone selling price.

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in Topic 606, and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Program service fee revenue is included in the statement of activities within the gain (loss) from discontinued operations and fees for program services and is as follows:

	<u>2021</u>	<u>2020</u>
Friendship House Income - discontinued operations	\$ 235,039	\$ 1,270,335
Fees	287,755	202,690
Other	<u>8,900</u>	<u>25,128</u>
Net program service fee revenue	\$ <u>531,694</u>	\$ <u>1,498,153</u>

A rollforward of accounts and grants receivable, net activity related to exchange transactions for the years ended September 30, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 528,729	\$ 1,011,598
Net charges, payments, and adjustments	<u>(280,796)</u>	<u>(482,869)</u>
Balance, end of year	\$ <u>247,933</u>	\$ <u>528,729</u>

Certain 2020 accounts and grants receivable are included in total assets - discontinued operations on the consolidated statements of financial position.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY**Notes to Consolidated Financial Statements****September 30, 2021 and 2020****Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Restricted Cash - Integrated Delivery Network (IDN)

Restricted cash – IDN consists of advanced funding received from the State of New Hampshire Department of Health and Human Services for the IDN. The original advance of funds of approximately \$2,400,000 is to be used to fund the Organization's cost of administering the IDN over a period of five years, beginning in fiscal year 2017. The remaining balance is to be distributed to participants.

As of September 30, 2021 and 2020, these amounts were restricted as follows:

	<u>2021</u>	<u>2020</u>
Administration fee to the Organization	\$ -	\$ 400,000
Distributions to participants	<u>818,010</u>	<u>2,886,548</u>
	<u>\$ 818,010</u>	<u>\$ 3,286,548</u>

Accounts, Grants, and Contracts Receivable

The Organization has receivable balances due from dental services provided to individuals and from grants and contracts received from federal, state, and private agencies. Management reviews the receivable balances for collectability and records an allowance for doubtful accounts based on historical information, estimated contractual adjustments, and current economic trends. Management considers the individual circumstances when determining the collectability of past due amounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to earnings and a credit to accounts receivable. Any collection fees or related costs are expensed in the year incurred. The Organization recorded an allowance for doubtful accounts for grants and contracts of \$9,853 as of September 30, 2021. No allowance was recorded as of September 30, 2020. The Organization does not charge interest on its past due accounts, and collateral is generally not required.

Certificates of Deposit

The Organization has three certificates of deposit that may be withdrawn without penalty with one financial institution. These certificates carry original terms of 12 months to 24 months, have interest rates ranging from .35% to .75%, and mature at various dates through 2023.

Property and Equipment

The Organization generally capitalizes property and equipment with an estimated useful life in excess of one year and installed costs over \$2,500. Lesser amounts are generally expensed. Property and equipment is capitalized at cost if purchased or at fair market value if donated.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

Property and equipment are depreciated using the straight-line method using the following ranges of estimated useful lives:

Computers and equipment	3 - 7 years
Dental equipment	5 - 7 years
Furniture and fixtures	5 - 7 years
Vehicles	5 years

Depreciation expense totaled \$7,504 and \$14,666 for the years ended September 30, 2021 and 2020, respectively.

Deferred Revenue

Deferred revenue is related to advance payments on grants or advance billings relative to anticipated expenses or events in future periods. The revenue is realized when the expenses are incurred or as services are provided in the period earned.

Memorandum of Agreement Expenses

The Organization has entered into agreements (MOA) with subrecipients to help position IDN participants to deliver integrated physical and behavioral health care that addresses the full range of individuals' needs, to expand capacity to address emerging and ongoing behavioral health needs, to reduce gaps in care across settings by improving coordination across providers, and to address relevant alternative payment models. Expenditures associated with these agreements include payments to subrecipients, service provider contracts, and consulting costs.

Income Taxes

The Organization and the ACO are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not classified as private foundations. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization had no unrelated business income activity subject to taxation for the years ended September 30, 2021 and 2020.

The Organization had adopted the provisions of FASB Accounting Standards Codification (ASC) Subtopic 740-10, *Income Taxes - Overall*. FASB ASC Subtopic 740-10 prescribes a recognition threshold and measurement attributable for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, and provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Based on management's evaluation, management has concluded that there were no significant uncertain tax positions requiring recognition in the financial statements at September 30, 2021 and 2020.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

Although the Organization is not currently the subject of a tax examination by the Internal Revenue Service or the State of New Hampshire, the Organization's tax years ended September 30, 2018 through September 30, 2021 are open to examination by the taxing authorities under the applicable statute of limitations.

Functional Expenses

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, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

Expenditures for the year ended September 30, 2020 have been reclassified between functional categories for comparative purposes.

Restatement

During 2021, the Organization identified a misstatement in previously reported September 30, 2020 consolidated financial statements related to the amounts included in total assets - discontinued operations and loss from discontinued operations. The September 30, 2020 consolidated financial statements have been restated to correct an error related to the timing of revenue recognition. Amounts previously reported as total assets - discontinued operations were overstated by \$100,687 and amounts previously reported as loss from discontinued operations were understated by \$100,687 as of and for the year ended September 30, 2020. Accordingly, these amounts have been restated in the September 30, 2020 consolidated financial statements now presented.

2. Cash Concentrations

The Organization maintains cash balances at two financial institutions. These accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. Management believes the Organization is not exposed to any significant credit risk on cash as of September 30, 2021.

The Organization manages credit risk relative to cash concentrations by utilizing "sweep" accounts. The Organization maintains Insured Cash Sweep accounts that invest cash balances in other financial institutions at amounts that do not exceed FDIC insured limits. All cash at these institutions is held in interest-bearing money market accounts.

3. Operating Leases

The Organization leases office space in Littleton, New Hampshire under a three-year operating lease that expires in May 2024 with two one-year renewal options.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

The Organization operated the Friendship House, an outpatient drug and alcohol treatment facility and program. The Organization leased the premises under a five-year operating lease that was to expire March 2023, with minimum monthly rent and Common Area Maintenance (CAM) fee payments of \$19,582. The CAM fee portion was to be adjusted annually. Effective December 31, 2020, the lease was terminated.

The Organization leases satellite offices in Lebanon, Woodsville, and Plymouth, New Hampshire under month-to-month operating lease agreements.

Future minimum rental payments under lease commitments as of September 30 are as follows:

2022		\$	80,324
2023			77,412
2024			<u>52,461</u>
			<u>\$ 210,197</u>

Lease expense was \$107,902 and \$303,477 for the years ended September 30, 2021 and 2020, respectively.

4. Deferred Revenue

The summary of the components of deferred revenue as of September 30 are as follows:

	<u>2021</u>	<u>2020</u>
Deferred revenue, IDN	\$ 818,010	\$ 3,232,344
Deferred revenue, other	<u>630,183</u>	<u>228,179</u>
Total	<u>\$ 1,448,193</u>	<u>\$ 3,460,523</u>

Deferred Revenue - IDN

Under the terms of an agreement between the Centers for Medicare & Medicaid Services (CMS) and the State of New Hampshire Department of Health and Human Services, various IDNs are to be established within geographic regions across the state to develop programs to transform New Hampshire's behavioral health delivery system by strengthening community-based mental health and substance use disorder services and programs to combat the opioid crisis. The Organization has been designated to be the administrative lead of one of these IDNs.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

In September 2016, the Organization was awarded a five-year demonstration project from CMS, passed through the State of New Hampshire Department of Health and Human Services. At that date, the Organization was advanced \$2,413,256 upon fulfillment of the condition of successful submission and state approval of an IDN Project Plan. Of that amount, \$2,000,000 was to be retained by the Organization as administrative fees for five years and the remaining funds were to be disbursed to participants. For years two through five, the IDNs were to continue to earn performance-based incentive funding by achieving defined targets and any funds received were to be passed through to the participants. The project ended in December 2021.

5. Related Party Transactions

A majority of the Organization's members and the Organization are also members of a Limited Liability Company. There were no transactions between the Limited Liability Company and the Organization in 2021 and 2020.

The Organization contracts various services from other organizations of which members of management of these other organizations may also be members of the Board of Directors of North Country Health Consortium, Inc. Amounts paid to these organizations were \$365,000 and \$220,452 for the years ended September 30, 2021 and 2020, respectively. Outstanding amounts due to these organizations as of September 30, 2020 amounted to \$2,000. Outstanding amounts due from these organizations as of September 30, 2020 amounted to \$5,810. There were no balances due to or from these organizations as of September 30, 2021. One of these organizations provided a nurse practitioner to act as a part time medical director for 3-5 hours per week before the wrap up of the Friendship House program.

6. Retirement Plan

During 2020, the Organization terminated its defined contribution savings and investment plan under section 403(b) and adopted a plan under section 401(k) of the Internal Revenue Code. Under the 403(b) plan, all employees who are 21 years of age or older were eligible to participate in the plan. Under the 401(k), all employees are eligible, regardless of age. Under both plans, there is no service requirement to participate in the Plan. Employer contributions did not change. Employee contributions are permitted and are subject to Internal Revenue Service limitations. Monthly employer contributions are \$50 for each part-time employee and \$100 for each full-time employee. Employer contributions for the years ended September 30, 2021 and 2020 were \$38,792 and \$71,815, respectively.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

7. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are comprised of the following as of September 30:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,320,750	\$ 845,232
Accounts receivable, grants, and contracts, net	<u>413,995</u>	<u>483,800</u>
	<u>\$ 1,734,745</u>	<u>\$ 1,329,032</u>

In addition to maintaining 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.

8. Contingencies

The Organization receives a significant portion of its support from various funding sources. Expenditure of these funds requires compliance with terms and conditions specified in the related contracts and agreements. These expenditures are subject to audit by the contracting agencies. Any disallowed expenditures would become a liability of the Organization requiring repayment to the funding sources. Liabilities resulting from these audits, if any, will be recorded in the period in which the liability is ascertained. Management estimates that any potential liability related to such audits will be immaterial.

9. Subsequent Events

In accordance with FASB ASC Topic 855, *Subsequent Events*, management has evaluated subsequent events for possible recognition or disclosure through May 20, 2022, which is the date these financial statements were available to be issued.

10. Discontinued Operations

The Organization operated a pilot program referred to as "The Friendship House" which was discontinued in December of 2020. The operating results of The Friendship House were as follows for the years ended September 30:

	<u>2021</u>	<u>2020</u>
Grant and contract revenue	\$ 576,461	\$ 715,021
Fees for programs and services	235,039	1,270,335
Expenses	<u>(664,231)</u>	<u>(2,159,549)</u>
Gain (loss) from discontinued operations	<u>\$ 147,269</u>	<u>\$ (174,193)</u>

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2021 and 2020

There was no depreciation, amortization, capital expenditures, or significant operating or investing noncash items related to the discontinued operations. There was no gain or loss recognized as a result of the discontinuance.

Assets of the discontinued operations were as follows at September 30, 2020:

Accounts receivable	\$ <u>44,929</u>
Assets - discontinued operations	\$ <u>44,929</u>

SUPPLEMENTARY INFORMATION

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal grantor/pass-through grantor/program title	Federal AL Number	Pass-through Number	Federal Expenditures
U.S. Department of Health And Human Services			
Direct Programs:			
Drug-Free Communities Support Program Grants	93.276	N/A	\$ 125,000
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	N/A	152,906
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	N/A	150,321
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	N/A	296,337
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	N/A	217,916
Total AL Number 93.912:			<u>817,480</u>
Passed through: State of New Hampshire			
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	U90TP000535	265,195
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	U90TP000536	22,984
Total AL Number 93.074:			<u>288,179</u>
Passed through: Trustees of Dartmouth College			
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	6 U77HP036271501	22,574
Passed through: University of Dartmouth Area Health Education Center			
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	U77HP03627-09-01	111,208
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	U77HP03627-15-01	35,281
Total AL Number 93.107:			<u>169,063</u>
Passed through: State of New Hampshire			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	SP020796	331,306
Immunization Cooperative Agreements	93.268	H23IP00757	15,623
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	N/A	3,927

See accompanying notes to schedule of expenditures of federal awards

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Expenditures of Federal Awards (Concluded)

Year Ended September 30, 2021

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal AL Number</u>	<u>Pass-through Number</u>	<u>Federal Expenditures</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TI010035	143,324
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TI010035-14	711,653
Total AL Number 93.959:			<u>854,977</u>
Total U.S. Department of Health And Human Services:			<u>2,605,555</u>
U.S. Department of Treasury			
Passed through: State of New Hampshire			
COVID-19 Coronavirus Relief Fund	21.019	N/A	550,000
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	53,328
Total U.S. Department of Treasury:			<u>603,328</u>
Total Expenditures of Federal Awards:			<u>\$ 3,208,883</u>

See accompanying notes to schedule of expenditures of federal awards

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of North Country Health Consortium, Inc. and Subsidiary (the Organization) under programs of the federal government for the year ended September 30, 2021. The information in the Schedule is presented in accordance with Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets or cash flows of the Organization.

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. Pass-through entity identifying numbers are presented where available.

The Organization has elected not to use the 10% de minimis indirect cost rate.



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

Board of Directors
North Country Health Consortium, Inc. and Subsidiary

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of North Country Health Consortium, Inc. and Subsidiary (the Organization) (a New Hampshire nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated May 20, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

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. We consider the deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-002 and 2021-003 to be significant deficiencies.

Board of Directors
North Country Health Consortium, Inc. and Subsidiary

Compliance and Other Matters

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

The Organization's Responses to the Findings

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

Berry Dunn McNeil & Parker, LLC

Bangor, Maine
May 20, 2022



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

Board of Directors
North Country Health Consortium, Inc. and Subsidiary

Report on Compliance for Each Major Federal Program

We have audited North Country Health Consortium, Inc. and Subsidiary's (the Organization'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 the Organization's major federal programs for the year ended September 30, 2021. The Organization'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 the Organization'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 U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Organization 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, 2021.

Board of Directors of
North Country Health Consortium, Inc. and Subsidiary

Other Matter

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-004 and 2021-005. Our opinion on each major federal program is not modified with respect to these matters.

The Organization's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-004 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-005 to be a significant deficiency.

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Board of Directors of
North Country Health Consortium, Inc. and Subsidiary

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

Berry Diana McNeil & Parker, LLC

Bangor, Maine
May 20, 2022

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Findings and Questioned Costs

Year Ended September 30, 2021

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Material weakness(es) identified?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified:	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
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Identification of major programs:

AL

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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

\$750,000

Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
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NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2021

Section II. Financial Statement Findings

Finding 2021-001

Criteria

The Organization is responsible for designing, implementing and maintaining effective internal controls over financial reporting that provide reasonable assurance that the internal controls will prevent misstatements or detect and correct misstatements on a timely basis, intentional or unintentional, from occurring.

Condition and Context

During our audit procedures related to the payroll cycle, we noted an internal control deficiency related to recording the payroll accrual. Management did not perform sufficient review of payroll accruals to identify that some payroll expenses were being recorded as a debit to a liability account.

Cause and Effect

The condition identified resulted from significant turnover as well as a change in how certain fringe benefits were communicated to the Organization by the payroll service organization. The routine month-end closing transactions process was not updated to reflect this change. This resulted in an understatement of liabilities and expenses by \$34,219.

Recommendation

We recommend the Organization perform a review of all statement of financial position accounts such that unidentified balances accumulating in those accounts would be identified and to update the month-end closing transactions process to properly reflect fringe benefits.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding. See attached Planned Corrective Actions.

Finding 2021-002

Criteria

The Organization is responsible for designing, implementing and maintaining effective internal controls over financial reporting that provide reasonable assurance that the internal controls will prevent misstatements or detect and correct misstatements on a timely basis, intentional or unintentional, from occurring.

Condition and Context

We noted one cash account for the consolidated entity that was not included in the Organization's general ledger. While the balance in the account is small, any account opened under the consolidated entity should be recorded on the general ledger, with regular activity monitored and reviewed by the appropriate staff. The account was identified during our consideration of the Organization's bank statements.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2021

Cause and Effect

The conditions identified are the result of turnover and limited subsidiary activity during recent periods, which resulted in limited monitoring of one cash account. The account balance was \$3,080.

Recommendation

We recommend the Organization include all depository accounts within the general ledger; with all accounts reviewed and reconciled by Organization personnel on a regular basis.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding. See attached Planned Corrective Actions.

Finding 2021-003

Criteria

The Organization is responsible for designing, implementing and maintaining effective internal controls over financial reporting that provide reasonable assurance that the internal controls will prevent misstatements or detect and correct misstatements on a timely basis, intentional or unintentional, from occurring.

Condition and Context

One invoice which was reported as an expense during 2021 actually related to 2020. This expense was claimed for reimbursement under a federal award. Management's review of invoices was insufficient to identify an immaterial invoice with improper cutoff. One invoice out of a nonstatistical sample of 40 was recorded improperly.

Cause and Effect

The conditions identified related to significant turnover. The invoice identified as 2020 expenditures recorded in 2021 was \$1,597.

Recommendation

We recommend the Organization perform additional training of grant managers to help ensure their review of expenses includes identifying whether even immaterial invoices are being recorded in the correct period.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding. See attached Planned Corrective Actions.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2021

Section III. Federal Award Findings and Questioned Costs

Finding 2021-004

Programs Affected

AL 21.019 Coronavirus Relief Fund

Criteria

The Organization is responsible for designing, implementing and maintaining effective internal controls over compliance that provide reasonable assurance that the internal controls will prevent misstatements, intentional or unintentional, from occurring, or detect and correct misstatements on a timely basis.

Condition and Context

While comparing and reconciling the Schedule of Expenditures of Federal Awards (SEFA) to the consolidated financial statements, we noted certain program expenditures were excluded from the SEFA.

Cause and Effect

The conditions identified related to significant turnover as well as a lack of processes to identify and report COVID related funds. The condition resulted in management not identifying all programs to be included in the SEFA, which could have resulted in incomplete information reported to users of the SEFA.

Questioned Costs

N/A

Identification of Repeat Findings

N/A

Recommendation

We recommend the Organization implement a tracking system to identify and report all expenditures of federal awards in compliance with the requirements of the Uniform Guidance.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding. See attached Planned Corrective Actions.

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

Schedule of Findings and Questioned Costs (Concluded)

Year Ended September 30, 2021

Finding 2021-005

Programs Affected

AL 93.959 Block Grants for Prevention and Treatment of Substance Abuse
Passed through State of New Hampshire with a completion date of June 30, 2021.

In line with 2 CFR Part 200.502, the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. See Finding 2021-003

NORTH COUNTRY HEALTH CONSORTIUM, INC. AND SUBSIDIARY

**Summary Schedule of Prior Year Findings
and Questioned Costs**

Year Ended September 30, 2021

None



Financial Statement Findings

Finding 2021-001

Corrective Action Plan:

Management at the North Country Health Consortium takes seriously its responsibility for designing, maintaining and implementing effective internal controls to prevent and/or detect and correct misstatements from occurring.

- As of January 2022, a permanent Executive Director and Director of Finance were hired to replace the interims in those positions during the audit period. As well, the transition from a 5 staff finance department to a 3 person staff (the result of a program closure) has been completed. The Board of Directors has complete confidence in the new management team, but is also looking to enhance the Finance Committee membership with an outside CPA/accounting professional to strengthen oversight by the Board of Directors.
- A complete review of internal controls and revised job descriptions will be finalized and implemented by May 31, 2022, with specific action as noted below:
 - Month-end closing transactions performed by the Finance Controller will be reviewed for accuracy by the Director of Finance.
 - All general ledger (GL) balance sheet accounts will be reviewed against sub-ledgers and payroll records on a monthly basis for accuracy and balance by the Finance Director prior to the submission of monthly financial statements to the Finance Committee of the Board of Directors.

Person Responsible: Alice H. Clafin

Estimated completion: 6/30/2022 and ongoing

Finding 2021-002

Corrective Action Plan:

Management at the North Country Health Consortium takes seriously its responsibility for designing, maintaining and implementing effective internal controls to prevent and/or detect and correct misstatements from occurring.

- The subsidiary bank account missing from the GL at September 30, 2021 has been added to the GL. All current and future bank accounts will be posted to the GL at inception.
- In order that the bank accounts of the organization are correctly reflected on the GL, and meet the needs of the organization, a review of the bank accounts was begun in February 2022. Several small bank accounts have been closed, and another is in the process of consolidation with the operating account. This will be completed by May 31, 2022.

Person Responsible: Alice H. Clafin

Estimated completion: 6/30/2022 and ongoing



Finding 2021-003

Corrective Action Plan:

Management at the North Country Health Consortium is responsible to comply with accrual basis accounting methods and 2 CFR 200.502, which makes clear that expenditures must be based on when the activity related to the federal award occurs.

- In order to help avoid recording even an immaterial expenditure in the wrong period, effective immediately, the invoice approval process for payment will include review of the invoice posting date against the actual invoice.
- Management supports job-specific staff training, and staff are reviewed annually for such need. The experience and understanding of the grant management and finance staff specifically with respect to the timing of expenditures, will be reviewed. Training will take place, either internally or externally as need is determined, by June 30, 2022.

Person Responsible: Alice H. Clafin

Estimated completion: 6/30/2022 and ongoing

Federal Award Findings

Finding 2021-004

Corrective Action Plan:

Management at the North Country Health Consortium is aware of its responsibility under 2 CFR 200.510(b) as it relates to the requirements for providing a Schedule of Expenditures of Federal Awards (SEFA).

- All federal grants, whether programmatic or non-programmatic, as direct recipient or sub-recipient, will be included in the SEFA, with the Director of Finance responsible for inclusion and accuracy of the schedule. Specific actions include:
 - Maintenance of the current (audited) excel spreadsheet of SEFA awards will be reviewed quarterly for accuracy by the Director of Finance
 - All federal awards will be added to the existing schedule by grant management staff at the time of award. All federal awards closed within a fiscal year will be retained on the schedule through the annual audit, and then removed from the schedule by the grant management staff.
 - Any question regarding the source of grant funding, specifically for inclusion on the SEFA, will be verified with the grantor, grant documentation, or other primary source.

Person Responsible: Alice H. Clafin

Estimated completion: 6/30/2022 and ongoing



Finding 2021-005

Corrective Action Plan:

Management at the North Country Health Consortium is aware that in accordance with 2 CFR 200.502 that the determination of federal award expenditures must be based on when the activity related to the award occurs. (See Finding 2021-003)

- All federal grant expenditures will be posted to the correct period moving forward. (See Corrective Action plan for 2021-003)

Person Responsible: Alice H. Clafin

Estimated completion: 6/30/2022 and ongoing



2023-2024 Board of Directors

OFFICERS

<p>Michael Lee, President Weeks Medical Center President/CEO</p>	<p>Ken Gordon, Vice-President Coos County Family Health Services Chief Executive Officer</p>
<p>Ann Duffy, Treasurer Cottage Hospital CFO</p>	<p>Michael Peterson, Secretary Androscoggin Valley Hospital President & CEO</p>

DIRECTORS

<p>Scott Colby Upper Connecticut Valley Hospital Former President and CEO</p>	<p>Greg Cook Upper Connecticut Valley Hospital President/CEO Joining as an honorary member until April 2024</p>
<p>Ed Duffy, MD Littleton Regional Healthcare Executive Vice President, Chief Medical Officer</p>	<p>Margo Sullivan Androscoggin Valley Home Care Interim Executive Director</p>
<p>Jeanne Robillard Tri-County Community Action Program Chief Executive Officer</p>	<p>Vacant Seat Ammonoosuc Community Health Services</p>



2023-2024 Board of Directors

<p><i>Kristina Fjeld-Sparks</i> NH AHEC Director Health Careers Institute at Dartmouth (HCID) Dartmouth's Geisel School of Medicine</p>	<p><i>Tiffany Haynes</i> North Country Home Health and Hospice Agency</p>
<p><i>Jaimie D'Alessandro</i> North Country Serenity Center</p>	<p><i>Suzanne Gaetjens-Oleson, Treasurer</i> Northern Human Services</p>
<p><i>Eric Moran</i> Whitehorse Recovery</p>	

Bob Thompson

Email

Address

Phone



Objective

Continue pursuing a career in the education, substance misuse prevention, and behavioral health fields that improves the lives of others, provides professional fulfillment, and is compatible with personal lifestyle interests.

Experience

Senior Program Manager

North Country Health Consortium
Littleton, NH
September 2019 - Present

Responsible for all management and oversight responsibilities associated with the Consortium's Substance Misuse Portfolio.

Director, Office of Student Wellness

Berlin Public Schools
Berlin, NH
April 2015 - September 2019

Manage SAMHSA funded Project AWARE, Systems of Care Wraparound Services, and Restorative Justice grant programs. Direct all Office of Student Wellness related activities.

Program Manager

North Country Health Consortium
Littleton, NH
March 2007 - April 2015

Responsible for all management level responsibilities associated with the Consortium's Substance Misuse Prevention portfolio.

Programs Manager

Tri-County Community Action Programs
Alcohol and Other Drug Division
Berlin, NH
October-1997 - March-2007

Managed all Impaired Driver Intervention Programs; developed and managed *Adolescent Substance Abuse Prevention (ASAP)* program in Carroll, Coos, and northern Grafton County district courts.

Education

Bachelor of Science

San Diego State University - 1979

Major: Geography/Environmental Studies
Minor: Biology/Conservation

Master of Science

Granite State College - 2014

Leadership/Project Management

Skills and Credentials

Certified Prevention Specialist, 2012 - present; Positive Behavioral Interventions and Supports Trained Trainer Program at University of Connecticut, 2016-17; Board Certified Behavioral Analyst education program, Florida Institute of Technology 2017; Selectman, Town of Jackson, 2012 - present.

TRACY A. PAGE



DYNAMIC OFFICE PROFESSIONAL with 30+ years of providing exceptional customer service while maintaining and promoting organizational reputation and integrity.

SKILLS

Clear Communicator
Attention to Details
Team Player

Budgetary Adherence
Maintain Confidentiality
Self-Starter

Analytical Thinker
Strategic Planning
Quick, Confident Learner

CAREER PERFORMANCE HIGHLIGHTS

- Build and maintain successful, productive, and collaborative relationships with organizational management teams, colleagues, subordinates, and external stakeholders.
- Demonstrated ability to cross-train and mentor across numerous positions in various departments and disciplines, comfortably working independently and within teams.
- Confidently perform as organizations' liaison with internal stakeholders, outside contacts, representatives, and vendors.
- Active participant and direct contributor to "no finding" audits - Workers' Compensation, State, Federal, Department of Labor, and annual internal organizational audits. *(North Country Health Consortium, Rivendell Interstate School District, Grafton County)*
- Established recordkeeping methods to accurately track budgetary requests and expenses to prevent departmental overspending, resulting in no budget freezes for Rivendell Academy during my tenure. *(Rivendell Interstate School District)*
- Successful, detailed event planning of Board meetings, community education seminars/workshops, graduation activities (both middle and high school), and wellness/benefit fairs, including Open Enrollment sessions for multiple locations and shift workers. *(North Country Health Consortium, Rivendell Interstate School District, Grafton County)*
- Established and regularly published a parent/community newsletter to promote classroom information and community events. Also posted events to school website. *(Rivendell Interstate School District)*
- Researched, planned, and Implemented successful employee wellness benefit programs to reduce health insurance costs and add valuable no-cost/low-cost programs to employee benefits packages. *(North Country Health Consortium, Grafton County)*

- > Developed recordkeeping methods to accurately identify employee benefit programs, participation, and corresponding payroll deductions. Coordination of benefit programs and meetings with employees during onboarding and routinely after hire, including open enrollment periods and life events. Recordkeeping of COBRA payment guidelines, timelines, and follow-through documentation. *(North Country Health Consortium, Lebanon Center-Genesis HealthCare, Grafton County)*
- > Demonstrated fiscal responsibility in all manner of accounts payable and receivable: secured appropriate substitute coverage and processed payroll summary for submission to Financial departments, verified and validated invoicing for tuition students and nursing home residents, processed purchase orders and requisitions, verification of multi-grant expenditures to insure proper and accurate reimbursement, administration of student activity accounts, close out and balance daily receipts. *(North Country Health Consortium, Rivendell Interstate School District, Lebanon Center-Genesis HealthCare, Aldrich General Store)*
- > Responsible for accurate, timely payroll processing and corresponding recordkeeping, ensuring compliance with all State and Federal laws and regulations. Successful research and implementation of processes to transition "paper" payroll methods to electronic systems. *(North Country Health Consortium, Lebanon Center-Genesis HealthCare, Grafton County)*
- > Recipient of NAEOP PSP Certificate and CEOE Distinction, *(Rivendell Interstate School District)*
- > Internal promotions to supervisory positions and/or increased responsibilities. *(North Country Health Consortium, Rivendell Interstate School District, Lebanon Center-Genesis HealthCare, Aldrich General Store)*

CAREER TRACK

Senior Accountant Cottage Hospital, Woodsville, NH	2022-Present
Finance Controller North Country Health Consortium, Inc., Littleton, NH Office Administrator to Accounting Assistant to Finance Assistant to Finance Team Lead to Payroll/Benefits Administrator to Finance & Benefits Coordinator to Finance Manager to Finance Controller (current position)	2015-2022
Executive Assistant/Registrar Rivendell Interstate School District, Orford, NH Secretary to Administrative Assistant/Registrar to Executive Assistant/ Registrar	2005-2015
Evening Supervisor Aldrich General Store, Inc., North Haverhill, NH Cashier/Deli Clerk to Evening Supervisor	2005-2017
Business Office Manager Lebanon Center-Genesis HealthCare, Inc., Lebanon, NH Payroll Bookkeeper to Business Office Manager	2003-2005

Payroll/Personnel Coordinator & Wellness Coordinator
Grafton County, North Haverhill, NH **1989-2003**
Data Entry Clerk to Payroll/Personnel Coordinator & Wellness Coordinator

Teller/Customer Service Representative
Woodsville Guaranty Savings Bank, Warren and Woodsville, NH **1988-1989**
Teller/Customer Service Representative

EDUCATION

2016 - Certificate Program, Health and Wellness Advocate, White Mountains Community College, Berlin, NH, Littleton Learning Center, 4.0 GPA, Honor Society

1988 - Associate Degree in Business Science, Major in Accounting, Hesser College, Manchester, NH, Magna Cum Laude, Phi Theta Kappa

1986 - High School Diploma, Woodsville High School, Woodsville, NH, Business Student of the Year (original recipient), National Honor Society

PROFESSIONAL MEMBERSHIPS

- Notary Public for the State of New Hampshire (since 1993)
- American Payroll Association
- North Country Health Consortium Performance Evaluation Working Group
- North Country Public Health Region MACE Finance and Administration Chief
- Past Member of HR North - collaborative working group of HR Professionals in the North Country of NH/VT
- Past Member North Country Health Consortium Health Improvement Working Group Committee (discontinued)
- Past Member of VT, NH, and National Associations of Educational Office Professionals (VAEOP, NHAEOP, and NAEOP)
- Past Member of RISD Coordinated School Health (Wellness) Committee
- Past Secretary of RISD Joint Loss Management Committee
- Past Member of NH Celebrates Wellness

PERSONAL AND PROFESSIONAL REFERENCES

Diana Gibbs, VP of Marketing & Community Health, Northeastern Vermont Regional Hospital, [REDACTED]

Dorothy Baxter, Branch Office Administrator, Edward Jones Financial Services, [REDACTED]

Ben Polcaro, Employee Benefits Consultant, Brown & Brown Insurance of NH, [REDACTED]

Anne-Marie Gagne



Education

Berlin High School	1975-1979
Notre Dame College	1995-1997
College for Lifelong Learning	1999-2000
Advanced Teacher Aide Advanced Certification	
Paraeducator II Certification	
White Mountain Community College Berlin, NH	
Certificate in Special Education/Teacher	
Training	2002-2004
Training	
Conscious Discipline Facilitator	2022-present
Pyramid Model Process Coach	2022-2023
Pyramid Model SEL Coach	2020-2023
Crisis Prevention Intervention Certified	2017-2023
LIFTS Lesley University Cambridge, MA	2020
The Impact of Trauma on Learning/Developing Trauma Sensitive Schools	
Sadhana Yoga School Keene, NH	2017-2018
Registered Yoga Teacher Training RYT 200	
Child's Yoga Certification 95	
Mindful Practices Chicago, IL	2016-2017
SEL Specialist Certification.	

Experience

North Country Health Consortium
 School SEL Coordinator 7/23-present
 Work with the Opioid Abatement Project Director to coordinate the development of a comprehensive assessment of Coos and Northern Grafton County School Administrative Units (SAU) to identify and Address gaps in Behavioral Health and Social Emotional learning supports in Northern Grafton and Coos County SAUs.

- Promote delivery of Multi-Tiered Systems of Supports (MTSS)
- Oversee training programs focusing on age-appropriate SEL opportunities for students.
- Work within SAU's to identify staff interest to Become in-district certified Mindful Practices SEL educators.
- Ensure SAUs have effective tools to authentically connect with students of all backgrounds.
- Facilitate improved resources and referral relationships between schools and community-based agencies.

Berlin Elementary School	1998-6/2023
Berlin, New Hampshire	
SEL Specialist/	2016-2023
Behavior Interventionist	
Title 1 Paraprofessional	2001-2017
1-1 Paraprofessional	1998-2001

- Provide training to staff and faculty on Everyday SEL Best Practices, Yoga, and mindfulness
- Organize, prepare, and conduct Tier 1, 2, & 3 SEL intervention materials and share with teachers.

JOY NOEL

Opioid Abatement Program/ Substance Misuse Prevention Program Manager

CONTACT



PROFILE

Enthusiastic professional with a strong sense of dedication, motivation and responsibility to help cultivate and enrich local, rural communities.

SKILLS

Business Leadership
Community Relations
Resource
Development
Communications
Strategic Planning
Event Management
Recruitment
Computer Proficiency

EXPERIENCE

OAP/SMP Program Manager | North Country Health Consortium- Littleton, NH

2023-PRESENT

- Overall program management for NCHC's Substance Misuse Program which includes staff supervision, program, and budget management, and ensuring compliance with all contractual and regulatory obligations related to program budgets, contracts, work plans, evaluation plans, and reporting.
- Collaborate with staff from other NCHC SMP program areas to ensure alignment of programs across the team and efficient utilization of resources.
- Provide oversight and management of the Opioid Abatement Program budget.
- Be responsible for managing contracts and communications with NH Division of Public Health Services staff, including contract renewal, amendment, and reporting.
- Serve as a liaison with academic, state, federal, and private agencies involved with prevention work.
- Foster partner engagement to build upon the successful innovative collaboration for improving the health status of the region.
- Build positive relations within the team and external parties by keeping all stakeholders up to date with relevant project information, communicating to ensure maximum efficiency and participating as a team member to complete program deliverables.
- Collaborate with NCHC staff on grant writing activities and sustainability planning as requested.
- Cross collaboration with other NCHC program areas as required.
- Participate in NCHC's Leadership Team meetings on a regular basis and join NCHC's management team meeting as requested.

EDUCATION

NH Community
Technical
College- Nashua, NH

2005-2007

Business
Administration

- Duties, responsibilities, and activities may change, or new ones may be assigned at any time with or without notice.

Director of Operations | AHEAD, Inc.- Littleton, NH

2016-2023

- Oversee day-to-day corporate administration and resource development operations.
- Work collaboratively with senior managers, board members, committees, community partners and staff to effectuate the organization's mission.
- Assist with analysis, development and adherence of the annual budget.
- Prepare organizational publications such as annual reports, appeal letters, email campaigns, social media blasts, marketing materials and newsletters for internal and external communications.
- Plan, organize and deploy special events; solicit corporate sponsorships and donations accordingly.
- Devise and implement donor stewardship while adhering to ethical fundraising principles.
- Manage systems of soliciting, receiving, processing, acknowledging and reporting contributions using donor management software.
- Write funding requests and grant applications to obtain supplemental funds as needed.
- Co-lead Race, Equity, Diversity, Inclusion (REDI) Committee which involves identifying opportunities and executing effective strategies.
- Cultivate and maintain strong relationships in the community in addition to recruiting board, committee members, volunteers and advocates.

Administrative Assistant/Accounting | McLure's- Littleton, NH

2016-2023

- Performed accounting duties such as accounts payable for two companies, purchase orders, receipts of goods and production entries.
- Completed scheduled inventory counts of raw materials and finished goods and supply audits to track shrinkage.
- Coordinated shipments from production to end-user and scheduled weekly pickups and deliveries.
- Provided administrative and management assistance to auditor and directed activities in the office.
- Conducted standardized inspections to check processes and adequacy of internal control structure.
- Researched quality control specifications for finished goods and generated analysis certificates.
- Oversaw the Preventative Maintenance Program including SOP and SSOP systems.

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: North Country Health Consortium

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Bob Thompson	Sr. Program Manager for Substance Misuse Programs	20.00%	\$16,224.00
Tracy Page	Grant Finance Manager	6.00%	\$4,300.00
Anne-Marie Gagne	SEL/Wellness Student Services Coordinator	100.00%	\$52,780.00
Joy Noel	Restorative Justice Program Coordinator	100.00%	\$52,780.00
		0.00%	\$0.00
		0.00%	\$0.00



Lori A. Weaver
Interim Commissioner

Katja S. Fox
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

April 18, 2023

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 for Behavioral Health, on behalf of the Opioid Abatement Advisory Commission, to award grant agreements to the Grantees listed below in accordance RSA 126-A:83-86, in an amount not to exceed \$6,541,114 for the development and implementation of opioid abatement programs, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through the dates specified below. 100% Other Funds (Opioid Abatement Trust Fund).

Grantee Name	Vendor Code	Area Served	Agreement Amount	Expiration Date*
Archways (Tilton, NH)	310158-B001	Central NH	\$284,034	24 Months from G&C approval
Boys & Girls Club of Greater Nashua, Inc. (Nashua, NH)	167081-B001	Greater Nashua	\$353,350	24 Months from G&C approval
County of Cheshire (Keene, NH)	177372-B001	Cheshire County	\$173,888	24 Months from G&C approval
County of Merrimack (Boscawen, NH)	177435-B001	Merrimack County	\$209,365	24 Months from G&C approval
County of Sullivan (Newport, NH)	177482-B004	Sullivan County	\$453,847	12 Months from G&C approval
Dismas Home of New Hampshire (Manchester, NH)	290061-B001	Statewide	\$800,000	96 Months from G&C approval**

Elliot Hospital of the City of Manchester (Manchester, NH)	177179-B005	Statewide	\$200,000	24 Months from G&C approval
Greater Seacoast Community Health (Somersworth, NH)	166629-B001	Statewide	\$575,737	24 Months from G&C approval
Hope on Haven Hill (Somersworth, NH)	275119-B001	Statewide	\$269,645	24 Months from G&C approval
Makin' It Happen Coalition for Resilient Youth (Manchester, NH)	319209-B001	Greater Manchester	\$574,350	24 Months from G&C approval
Mid-State Health Center (Plymouth, NH)	158055-B001	Southern Grafton County	\$217,028	24 Months from G&C approval
New Hampshire Harm Reduction Coalition (Dover, NH)	330454-B001	Statewide	\$875,000	24 Months from G&C approval
North Country Health Consortium (Littleton, NH)	158557-B001	North Country	\$263,787	12 Months from G&C approval
The Upper Room, A Family Resource Center (Derry, NH)	174210-B001	Greater Derry, NH	\$264,000	24 Months from G&C approval
TLC Family Resource Center (Claremont, NH)	170625-B001	Sullivan and Lower Grafton County	\$568,813	24 Months from G&C approval
Weeks Medical Center (Lancaster, NH)	177171-B001	Coos and Upper Grafton County	\$458,270	24 Months from G&C approval
		Total	\$6,541,114	

*Grant agreements include one (1) or two (2) year project periods based on the Grantees' applications.

**Grant agreement includes an extended 96-month term and additional requirements due to the purchase of property.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Years 2024 and 2025, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See Fiscal Details Attached

EXPLANATION

The purpose of this request is for the Grantees to develop and implement the approved opioid abatement projects recommended by the Opioid Abatement Advisory Commission (Commission). Revised Statutes Annotated (RSA) 126-A:83 established the Opioid Abatement Trust Fund (Trust Fund), overseen by the Opioid Abatement Advisory Commission (Commission), for the State to receive and deposit funds from all consumer protection settlements or judgments against opioid manufacturers or distributors. Funds are distributed from the Trust Fund for qualifying projects recommended by the Commission pursuant to RSA 126-A:84-86. The Department anticipates presenting one (1) additional agreement resulting from this Request for Grant Applications (RGA) to the Governor and Executive Council at a future meeting.

Individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues; and/or children impacted by substance use will be served.

The Grantees will develop and implement opioid abatement projects that include the following categories:

- Statewide Systems to support mobile intervention, treatment, and recovery services, offered by qualified professionals.
- Treatment access; referral to treatment or connections to other services; and support public and non-public school programs and services for students with OUD and any co-occurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.
- Recovery to provide access to housing, including supportive housing, recovery housing; provide or support transportation to treatment or recovery programs or services; and provide employment training or educational services for individuals in treatment for or in recovery from OUD and any co-occurring SUD/MH.
- Prevention to support evidence-based prevention programs and services, including efforts to promote healthy, drug-free lifestyles, reduce isolation, build skills and confidence, and facilitate community-based prevention efforts.
- Workforce to provide scholarships and supports for certified addiction counselors and other mental and behavioral health providers involved in addressing OUD and any co-occurring SUD/MH issues.

The Department will monitor services by reviewing annual reports, and conducting regular meetings with the Grantees.

The Department conducted a competitive bid process, on behalf of the Commission, using a Request for Grant Applications (RFGA) that was posted on the Department's website from August 8, 2022 through September 12, 2022. The Department received 45 responses that were reviewed by a team of qualified individuals and presented to the Commission for consideration. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Grant Agreement Provisions, Subsection 1.1., the parties have the option to extend the agreement for an additional two (2) years, subject to the continued availability of funds, satisfactory grantee performance, agreement of the parties, recommendation of the Opioid Abatement Advisory Commission, and Governor and Council approval.

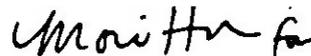
Should the Governor and Council not authorize this request, individuals, families and communities across the state may experience delays in accessing prevention, treatment and recovery services related to opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

Area served: Statewide

Source of Other Funds: Opioid Abatement Trust Fund

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

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET**

**05-95-92-920510-39500000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS:
DIVISION FOR BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, OPIOID ABATEMENT TRUST FUND
(100% Other Funds)**

Archways, formerly Greater Tilton Area Family Resource Center

VDR - 310158 - B001

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$23,670.00
2024	102-500731	Contracts for Program Services	92053950	\$142,017.00
2025	102-500731	Contracts for Program Services	92053950	\$118,347.00
		Sub Total		\$284,034.00

Boys and Girls Club of Greater Nashua

VDR - 167081 - B001

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$29,021.00
2024	102-500731	Contracts for Program Services	92053950	\$179,225.00
2025	102-500731	Contracts for Program Services	92053950	\$145,104.00
		Sub Total		\$353,350.00

County of Cheshire

VDR - 177372 - B001

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$14,491.00
2024	102-500731	Contracts for Program Services	92053950	\$86,944.00
2025	102-500731	Contracts for Program Services	92053950	\$72,453.00
		Sub Total		\$173,888.00

County of Merrimack

VDR - 177435 - B001

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$17,152.00
2024	102-500731	Contracts for Program Services	92053950	\$106,455.00
2025	102-500731	Contracts for Program Services	92053950	\$85,758.00
		Sub Total		\$209,365.00

County of Sullivan

VDR - 177482 - B004

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$75,641.00
2024	102-500731	Contracts for Program Services	92053950	\$378,206.00
		Sub Total		\$453,847.00

Dismas Home of New Hampshire

VDR - 290061 - B001

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$500,000.00
2024	102-500731	Contracts for Program Services	92053950	\$150,000.00
2025	102-500731	Contracts for Program Services	92053950	\$150,000.00
		Sub Total		\$800,000.00

Elliott Hospital

VDR - 177179 - B005

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$16,667.00
2024	102-500731	Contracts for Program Services	92053950	\$100,000.00
2025	102-500731	Contracts for Program Services	92053950	\$83,333.00
		Sub Total		\$200,000.00

Greater Seacoast Community Health

VDR - 166629 - B001

State/Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$43,227.00
2024	102-500731	Contracts for Program Services	92053950	\$316,375.00
2025	102-500731	Contracts for Program Services	92053950	\$216,135.00
		Sub Total		\$575,737.00

Hope On Haven Hill

VDR - 275119 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$27,608.00
2024	102-500731	Contracts for Program Services	92053950	\$103,999.00
2025	102-500731	Contracts for Program Services	92053950	\$138,038.00
Sub Total				\$269,645.00

Makin It Happen Coalition for Resilient Youth

VDR - 319209 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$45,492.00
2024	102-500731	Contracts for Program Services	92053950	\$301,400.00
2025	102-500731	Contracts for Program Services	92053950	\$227,458.00
Sub Total				\$574,350.00

Mid-State Health Center

VDR - 158055 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$23,371.00
2024	102-500731	Contracts for Program Services	92053950	\$76,800.00
2025	102-500731	Contracts for Program Services	92053950	\$116,857.00
Sub Total				\$217,028.00

New Hampshire Harm Reduction Coalition

VDR - 330454 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$62,500.00
2024	102-500731	Contracts for Program Services	92053950	\$500,000.00
2025	102-500731	Contracts for Program Services	92053950	\$312,500.00
Sub Total				\$875,000.00

North Country Health Consortium

VDR - 158557 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$43,964.00
2024	102-500731	Contracts for Program Services	92053950	\$219,823.00
Sub Total				\$263,787.00

The Upper Room, A Family Resource Center

VDR - 174210 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$22,000.00
2024	102-500731	Contracts for Program Services	92053950	\$132,000.00
2025	102-500731	Contracts for Program Services	92053950	\$110,000.00
Sub Total				\$264,000.00

TLC Family Resource Center

VDR - 170625 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$48,810.00
2024	102-500731	Contracts for Program Services	92053950	\$275,951.00
2025	102-500731	Contracts for Program Services	92053950	\$244,052.00
Sub Total				\$568,813.00

Weeks Medical Center

VDR - 177171 - B001

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$40,773.00
2024	102-500731	Contracts for Program Services	92053950	\$213,635.00
2025	102-500731	Contracts for Program Services	92053950	\$203,862.00
Sub Total				\$458,270.00

Overall Total	\$6,541,114.00
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Summary all by SFY

State Fiscal Year	Class/Account	Class Title	Job Number	Amount
2023	102-500731	Contracts for Program Services	92053950	\$1,034,367.00
2024	102-500731	Contracts for Program Services	92053950	\$3,282,830.00
2025	102-500731	Contracts for Program Services	92053950	\$2,223,897.00
		Sub Total		\$6,541,114.00

RG-2023-DBH-01-OPIOI: Opioid Abatement Programs

Applicant Name	Project Title	Funding Request	Recommended by the Commission
Archways	Peer Recovery: Youth Program and Community Corrections	\$284,034	Yes
Boys & Girls Club of Greater Nashua, Inc.	Positive Youth Development & Prevention Collaborative	\$353,350	Yes
Manchester Police Department	Youth Restorative Justice: Juvenile Court Diversion	\$160,000	Yes
County of Cheshire	Drug Court Recovery Support Services	\$173,888	Yes
Dismas Home of New Hampshire, Inc.	Program Expansion for Women's Community Re-entry	\$800,000	Yes
Elliot Hospital of the City of Manchester	Behavioral Health Workforce: Recruitment & Retention	\$200,000	Yes
Greater Seacoast Community Health	Peer Recovery Supports: Criminal Justice Program	\$575,737	Yes
Hope on Haven Hill, Inc.	Recovery Housing for Pregnant and Postpartum Women	\$269,645	Yes
Makin' It Happen Coalition for Resilient	Positive Youth Development & Prevention: Project UPSTREAM	\$574,350	Yes
Merrimack County	Program Expansion for Supportive Services	\$209,365	Yes
Mid-State Health Center	Transportation for Rural Treatment & Recovery Supports	\$217,028	Yes
New Hampshire Harm Reduction Coalition	Harm Reduction Expansion: CapEx Initiative	\$875,000	Yes
North Country Health Consortium	North Country Wellness and Recovery Friendly Program	\$263,787	Yes
County of Sullivan	Transitional Housing & Community Re-entry: Sullivan House	\$503,847	Yes
The Upper Room, A Family Resource Center	Positive Youth Development & Prevention: Adolescent Wellness Programs	\$264,000	Yes
TLC Family Resource Center	Program Expansion of Drop-in Peer Recovery Supports	\$568,813	Yes
Weeks Medical Center	Opioid Treatment Program Oversight Improvement	\$60,810	Yes
Weeks Medical Center	Behavioral Health Workforce: Recruitment & Retention	\$331,000	Yes
Weeks Medical Center	Intensive Outpatient Program, Transitional Housing & Mental Health Inpatient Services Development & Planning	\$66,460	Yes
ARC NH	Peer Recovery Support	\$642,962	No
City of Manchester, Fire Department	Community Response Unit	\$566,882	No

County of Cheshire	Cheshire County Department of Corrections Medication-Assisted Treatment Program	\$506,476	No
Elliot Hospital	Just Treatment	\$785,899	No
Elliot Hospital	Roads to Treatment	\$263,056	No
Friends of NH Drug Courts	Improving graduation rates and treatment outcomes for adults with any substance use disorder in New Hampshire Drug Courts	\$1,239,780	No
Greater Seacoast/SOS Recovery	SOS RCO Social Enterprise Restaurant	\$170,895	No
Hillsborough County Dept. of Corrections	MAT	\$329,189	No
JSI Research & Training Institute	The Partnership at Drug Free NH	\$1,513,678	No
Lamprey Health	Lamprey Health Care MAT/SUD Services Support	\$539,727	No
Dartmouth-Hitchcock	Recovery Support Services for Opioid Abatement	\$578,332	No
Merrimack County	Merrimack County DOC - MAT Reimbursement	\$486,458	No
Nashua Prevention Coalition	Project Impact: Community Action Partnership	\$1,783,598	No
NH Alcohol & Drug Abuse Counselors	Clinician Wellbeing Network	\$1,000,000	No
NH Coalition of Recovery Residences	Market Analysis of the Recovery Housing Ecosystem in NH	\$94,458	No
NH Juvenile Court Diversion Network	Juvenile Court Diversion LADC	\$834,750	No
NH Teen Institute	NH Teen Institute Prevention Project	\$153,849	No
Pinetree Institute	Greater Seacoast Social Care Payment Project	\$590,000	No
Plymouth Area Recovery	Whole Person Whole Life Recovery Project	\$327,430	No
Rockingham County Dept. of Corrections	Rockingham County Integrated Inmate Treatment Initiative	\$725,349	No
Strafford County	Medication Assisted Treatment Program	\$1,732,750	No
Sullivan County	Recovery Clinical Support	\$401,340	No
Sullivan County	Future Funding for MAT	\$901,076	No
Sullivan County	Reimbursement	\$837,653	No
Weeks Medical Center	School Based Programming	\$157,780	No
Easter Seals New Hampshire Inc.	Farnum Center Co-Occurring Disorder Treatment Program	\$1,600,680	Disqualified

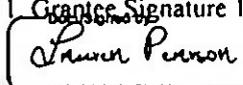
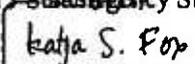
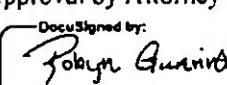
Subject: Opioid Abatement Programs (RGA-2023-DBH-01-OPIOI-14)

GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby Mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Health and Human Services		1.2. State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3. Grantee Name North Country Health Consortium		1.4. Grantee Address 262 Cottage Street, Unit 230 Littleton, NH 03561	
1.5 Grantee Phone # (603) 259-4785	1.6. Account Number 05-095-092-920510- 39500000-102-500731	1.7. Completion Date 12 Months from G&C Approval	1.8. Grant Limitation \$263,787
1.9. Grant Officer for State Agency Robert W. Moore, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1  4/7/2023		1.12. Name & Title of Grantee Signor 1 Lauren Pearson Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s)  4/10/2023		1.14. Name & Title of State Agency Signor(s) Katja S. Fox Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: 4/11/2023			
1.16. Approval by Governor and Council (if applicable) By: _____ On: _____			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

- 3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
- 4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
- 5. **GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
- 6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
- 7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
- 8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- 9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
- 10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
- 11. **EVENT OF DEFAULT; REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
 - 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
 - 11.1.2 Failure to submit any report required hereunder; or
 - 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
 - 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
 - 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
 - 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
 - 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
 - 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
- 12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or


 Contractor Initials
 Date 4/7/2023

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.
16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE.**
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and

- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Contractor Initials 
Date 4/7/2023

New Hampshire Department of Health and Human Services
Opioid Abatement Programs

EXHIBIT A

Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraph 4.3 as follows:

4.3 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 8, Personnel, subparagraph 8.1, is amended as follows:

8.1 The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, properly licensed and authorized to perform such Project under all applicable laws, and have undergone all applicable background and registry checks.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4. Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5. Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

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

DS
JP

New Hampshire Department of Health and Human Services
Opioid Abatement Programs

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Grantee must provide the qualifying opioid abatement project as approved by the Opioid Abatement Trust Fund Advisory Commission (the Commission) in accordance with New Hampshire Revised Statutes Annotated 126-A:83-86, and as described in this Agreement.
- 1.2. The Grantee must ensure services are available in the North Country of New Hampshire (North Country).
- 1.3. For the purposes of this Exhibit B, all references to days shall mean business days, excluding state and federal holidays.
- 1.4. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 AM to 5 PM.
- 1.5. The Grantee must provide training, coordination, and support for public school programs and services to help students with Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder/ Mental Health (SUD/MH) issues, or who have been affected by OUD and any co-occurring SUD/MH issues within their family by developing and implementing a Student Wellness and Support Program (SWSP). The Grantee must ensure the SWSP:
 - 1.5.1. Provides opportunities for all students to be successful learners in the natural school setting;
 - 1.5.2. Improves access to Social Emotional Learning (SEL) supports and positive youth development opportunities;
 - 1.5.3. Assists the school system to become a trauma-sensitive school district including:
 - 1.5.3.1. Behavioral Health Intervention Teams (BHIT) to identify and provide for student SEL and Mental Health (MH) needs; and
 - 1.5.3.2. Systems that work at the community level to identify children and youth in need of increased levels of behavioral supports in order to be successful in natural school settings;
 - 1.5.4. Aligns with the evidence-based Positive Behavioral Interventions and Supports (PBIS) Framework's three (3) tiered system that supports students' behavioral, academic, social, emotional, and mental health; and
 - 1.5.5. Delivers SEL/MH interventions to students based on the following tiers:
 - 1.5.5.1. Tier 1: All students;
 - 1.5.5.2. Tier 2: Students who need additional supports to be successful in the natural school setting; and

**New Hampshire Department of Health and Human Services
Opioid Abatement Programs**

EXHIBIT B

- 1.5.5.3. Tier 3: Individualized interventions to students needing more SEL/MH supports to succeed in the natural school setting.
- 1.5.6. The Grantee must ensure each participating school receives the opportunity for two (2) staff to become certified SEL educators. The Grantee must ensure each Certified SEL Educator:
 - 1.5.6.1. Has effective tools to authentically connect with students of all backgrounds;
 - 1.5.6.2. Learns how to implement SEL and mindfulness;
 - 1.5.6.3. Understands the 'why' behind these critical skills;
 - 1.5.6.4. Engages in self-care and community building with peers from across the country; and
 - 1.5.6.5. Receive professional development credits and clock hours through trainings.
- 1.5.7. The Grantee must ensure the personnel provided for the SWSP includes:
 - 1.5.7.1. One (1) SEL Coordinator, who:
 - 1.5.7.1.1. Has completed the two (2)-year Mindful Practices Program, developed by the Collaborative for Academic, Social, and Emotional Learning (CASEL);
 - 1.5.7.1.2. Supports North Country schools in becoming trauma-sensitive institutions;
 - 1.5.7.1.3. Provides technical assistance and guidance to implement a Behavioral Health Intervention Team (BHIT) approach that addresses the social and emotional needs of students;
 - 1.5.7.1.4. Increases awareness and understanding in schools of the impact of Adverse Childhood Experiences (ACEs) within the community;
 - 1.5.7.1.5. Collaborates with educators to coordinate delivery of SEL supports;
 - 1.5.7.1.6. Trains school staff on programs that improve student social and emotional development; and
 - 1.5.7.1.7. Identifies and advances effective, innovative interventions in the region.
- 1.6. The Grantee must support evidence-based prevention programs and services, including efforts to promote healthy, drug-free lifestyles, reduce isolation, build

New Hampshire Department of Health and Human Services
Opioid Abatement Programs

EXHIBIT B

skills and confidence, and facilitate community-based prevention efforts by implementing a Juvenile Restorative Justice Program and Youth Leadership Through Adventure.

1.6.1. Juvenile Restorative Justice Program

1.6.1.1. The Grantee must develop and implement Youth Diversion Programs (YDP), using a Restorative Justice Model; in the North Country as follows:

1.6.1.1.1. Year 1: The Grantee must develop and implement YDP in the towns of Berlin and Gorham, NH.

1.6.1.1.2. Year 2: The Grantee must expand the YDP by developing and implementing up to three (3) additional YDPs in other areas of the North Country.

1.6.1.2. The Grantee must work with local police departments and communities to:

1.6.1.2.1. Create formal structures, policies, and procedures for each YDP;

1.6.1.2.2. Ensure the YDPs focus on the rehabilitation of offenders through reconciliation with victims and the community at large; and

1.6.1.2.3. Achieve accreditation through the NH Juvenile Court Diversion Network.

1.6.2. Youth Leadership Through Adventure (YLTA)

1.6.2.1. The Grantee must ensure the YLTA is implemented:

1.6.2.1.1. As a school-year long strategy with components including, but not limited to:

1.6.2.1.1.1. Summer Leadership Academies.

1.6.2.1.1.2. Adult Advisor trainings.

1.6.2.1.1.3. Middle and High School annual conferences.

1.6.2.1.1.4. The Regional YLTA Team.

1.6.2.1.1.5. Kids in Prevention (KIP) retreats.

1.6.2.1.2. Using experiential educational techniques based on the 15 constructs of Positive Youth Development.

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- 1.6.2.2. The Grantee must reduce substance misuse and improve school climate in every North Country middle and high school through the evidence-based program, including:
- 1.6.2.2.1. Gorham High School;
 - 1.6.2.2.2. Littleton High School;
 - 1.6.2.2.3. Woodsville High School;
 - 1.6.2.2.4. Groveton High School;
 - 1.6.2.2.5. Berlin High School;
 - 1.6.2.2.6. Lisbon High School;
 - 1.6.2.2.7. White Mountain Regional High School;
 - 1.6.2.2.8. Haverhill Cooperative Middle School;
 - 1.6.2.2.9. Monroe Consolidated Middle School;
 - 1.6.2.2.10. Lancaster Middle School;
 - 1.6.2.2.11. Whitefield Middle School;
 - 1.6.2.2.12. Berlin Middle School; and
 - 1.6.2.2.13. Gorham Middle School.
- 1.6.2.3. The Grantee must work with Adolescent Drug and Alcohol Tools, Inc. (ADAPT) to provide support from a trained trainer to all schools to enhance the delivery of this evidence-based program.
- 1.6.3. The Grantee must strengthen community efforts to address substance use and misuse issues of concern in the communities identified above, utilizing the following three (3) strategies:
- 1.6.3.1. Implementing the Centers of Disease Control (CDC's), Opioid Overdose Prevention Program, evidence-based strategies for Preventing Opioid Overdose;
 - 1.6.3.2. Leverage existing leadership team to expand a community-based, multi-sector coalition to address the substance misuse issues of concern; and
 - 1.6.3.3. Coordinate with the NH Recovery Friendly Workplace initiative to recruit businesses and organizations in the designated communities and connect them to the Recovery Friendly Workplace Initiative, making them eligible to receive targeted recovery training and support.
- 1.6.4. In coordination with the local Doorway, the Grantee must ensure the provision of transportation to treatment programs for HIDTA

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EXHIBIT B

- communities in the North Country in order to improve access to treatment and recovery supports for individuals with OUD and any co-occurring SUD/MH issues.
- 1.6.5. The Grantee must ensure the personnel provided to support the Restorative Justice Programs and the HIDTA Support Program includes:
- 1.6.5.1. One (1) Resiliency Coordinator, who:
- 1.6.5.1.1. Works with community stakeholders on the identification and response to risk factors including:
 - 1.6.5.1.1.1. ACEs; and
 - 1.6.5.1.1.2. Trauma.
 - 1.6.5.1.2. Works with consortium members and partners to seek creative solutions that address the Social Determinants of Health.
 - 1.6.5.1.3. Provides guidance and support for implementing strategies within:
 - 1.6.5.1.3.1. Youth, Restorative Justice Program development; and
 - 1.6.5.1.3.2. Recovery Friendly Workplace advocacy and recruitment.
 - 1.6.5.1.4. Provides coalition development assistance in North Country communities where coalitions do not currently exist.
- 1.7. The Grantee must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.8. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:
- 1.8.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and
 - 1.8.2. Ensure the Department is provided with access that includes but is not limited to:
 - 1.8.2.1. Data.
 - 1.8.2.2. Financial records.
 - 1.8.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.



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1.8.2.4. Scheduled access to Grantee principals and staff.

1.9. Reporting

1.9.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.9.1.1. The name, mailing address, and physical address of the Grantee;

1.9.1.2. The time period covered by the report;

1.9.1.3. The date the report was prepared;

1.9.1.4. A detailed account of funding spent on approved uses;

1.9.1.5. The number of individuals served;

1.9.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.9.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

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

2. Exhibits Incorporated

2.1. The Grantee must manage any confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure

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EXHIBIT B

meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services.
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

- 4.1. The Grantee must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.2. During the term of this Agreement and the period for retention hereunder



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Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

- 4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.



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EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Other funds (Opioid Abatement Trust Fund).
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Grantee as a Subrecipient, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
 - 4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to invoicesforcontracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
105 Pleasant Street
Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.
7. Notwithstanding Paragraph 20 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting

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EXHIBIT C

encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

- 8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
- 8.1.1. Condition A - The Grantee expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Grantee is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.
- 8.4. Any Grantee that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.
- 8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.



New Hampshire Department of Health and Human Services Complete one budget form for each State Fiscal Year/Budget Period. Grantee Name: <u>North Country Health Consortium</u> Budget Request for: <u>Opioid Abatement Programs</u> Budget Period: <u>12 Months from G&C Approval (Remainder of SFY23 and Portion of SFY24)</u> Indirect Cost Rate (if applicable): <u>30.4% Salaries and Wages only</u>	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$126,083
2. Fringe Benefits	\$29,088
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$1,000
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$2,800
6. Travel	\$11,644
7. Software	\$2,000
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
Other (please specify)	\$0
9. Subrecipient Contracts	\$44,000
Total Direct Costs	\$216,615
Total Indirect Costs	\$47,172
TOTAL	\$263,787

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Exhibit D

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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

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

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- 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 D

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 "AP" inside a square box with "DS" written above it.