

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
 603-271-9544 1-800-852-3345 Ext. 9544
 Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

May 12, 2026

Her Excellency, Governor Kelly A. Ayotte
 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 enter into a contract with Greater Seacoast Community Health (VC# 154703), Somersworth, NH, in the amount of \$507,718, to provide statewide, research-informed substance misuse prevention programs to young adults ages 18 to 25 who are entering or currently in the workforce, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2028. 97% Federal Funds. 3% General Funds.

Funds are available in the following accounts for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Year 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-92-920510-31680000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, SAPT BLOCK GRANT

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	074-500589	Grants for Pub Asst Relief	92056507	\$246,197
2028	074-500589	Grants for Pub Asst Relief	92056507	\$246,227
			Subtotal	\$492,424

**05-95-92-920510-33800000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
 DEPT OF, HHS: DIV BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS,
 PREVENTION SERVICES**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	102-500731	Contracts for Prog Svs	92056508	\$7,647
2028	102-500731	Contracts for Prog Svs	92056508	\$7,647
			Subtotal	\$15,294
			TOTAL	\$507,718

EXPLANATION

The purpose of this request is for the Contractor to provide statewide research-informed substance misuse prevention programs to young adults ages 18 to 25 who are entering or currently in the workforce. Approximately 600 young adults will be served during State Fiscal Years 2027 and 2028. This population represents a critical intervention point, as young adults transitioning into the workforce face increased risk factors for substance misuse, including workplace stress, changing social environments, and reduced access to structured support systems.

The Contractor will implement a comprehensive prevention model designed to mitigate risks by increasing awareness of behavioral health issues, strengthening coping and stress-management skills, and improving access to early intervention and recovery resources. Services will be delivered statewide and will include the facilitation of a Youth Advisory Council (YAAC), targeted outreach and engagement with young adults and employers, development of educational and prevention resources, and delivery of training and prevention programming. The Contractor will also establish partnerships with employers, educational institutions, and community-based organizations to expand reach and ensure accessibility statewide.

The Department will monitor services by utilizing contract monitoring provisions from contract that include:

- 85% completion rate by program participants.
- Increase in participant knowledge of the risks and consequences associated with substance misuse as measured by post-program evaluations.
- Increased use of healthy coping mechanisms to prevent and reduce stress as measured by post-program evaluations.

The Department selected the Contractor through a competitive bid process using a Request for Proposals (RFP) that was posted on the Department’s website from January 28, 2026

through March 4, 2026. The Department received two (2) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Agreements Provisions of the attached 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.

Should the Governor and Council not authorize this request, the Department will not be able to implement statewide, research-informed substance misuse prevention programs for young adults in the workforce, resulting in the loss of essential prevention, outreach, and early-intervention initiatives. This could increase substance misuse risk, reduce access to educational and recovery resources, and limit the Department's ability to engage young adults in healthy decision-making and resiliency-building across the state.

Area served: Statewide

Source of Federal Funds: Assistance Listing Number #93.959, FAIN # B08TI088484

Respectfully submitted,



For:

Lori A. Weaver
Commissioner

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFP-2027-DBH-11-YOUNG**
 Young Adult Strategies for the
 Prevention and Reduction of
 Substance Misuse

	Maximum Points Available	Greater Seacoast Community Health	Makin' It Happen Coalition for Resilient Youth, Inc
Technical			
Outreach Plan (Q1)	150	135	100
Collaboration Plan (Q2)	150	140	120
Accessibility Plan (Q3)	150	140	110
Experience / Knowledge (Q4)	125	125	110
Capacity / Staffing (Q5)	125	125	110
Subtotal - Technical	700	665	550

If a Vendor fails to achieve the minimum Technical score stated within the RFP, it will receive no further consideration from the evaluation team and the Vendor's Cost Proposal will remain unopened.

Cost			
Vendor Cost	250	250	249
Vendor Budget Evaluation	50	50	30
Subtotal - Cost	300	300	279
TOTAL POINTS	1000	965	829
TOTAL PROPOSED VENDOR COST		\$507,718	\$509,777

	Reviewer Name	Title
1	Jessica Morton	Youth Prevention and Communications Coordinator
2	Ayla Fraser	Peer Program Specialist
3	Elizabeth Duffy	(PSU) BDAS
4	Kimbyl Wade	(PSU) BDAS
5	Michele Looney	Business Admin III

Subject: Young Adult Strategies for the Prevention and Reduction of Substance Misuse (RFP-2027-DBH-11-YC

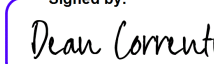
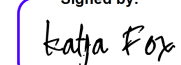
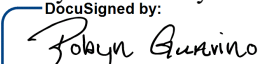
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Greater Seacoast Community Health		1.4 Contractor Address 311 Route 108, Somersworth, NH 02801	
1.5 Contractor Phone Number 603-749-2346	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2028	1.8 Price Limitation \$507,718
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Signed by:  Date: 5/13/2026 <small>0082C120CC9642D...</small>		1.12 Name and Title of Contractor Signatory Dean Correnti CFO	
1.13 State Agency Signature Signed by:  Date: 5/13/2026 <small>ED9D05B04C63442</small>		1.14 Name and Title of State Agency Signatory Katja Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) Signed by: By:  On: 5/13/2026 <small>748734844941460...</small>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State’s liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor’s order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State’s point of contact pertaining to this Agreement.

Initial
DC

Contractor Initials

Date 5/13/2026

8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State’s discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report (“Termination Report”) describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State’s discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. “Change of Control” means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys’ fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State’s sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

Initial
DC

Contractor Initials
Date 5/13/2026

**New Hampshire Department of Health and Human Services
Young Adult Strategies for the Prevention and Reduction of Substance Misuse
EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions
 - 1.1. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:
 - 3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. 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 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
 - 6.1. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
 - 1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:
 - 12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Young Adult Strategies for the Prevention and Reduction of Substance Misuse
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide industry standard education statewide that promotes substance misuse prevention of alcohol and other drugs for young adults between 18 and 25 years of age who are entering, or currently in, the workforce. The programs must identify and educate young adults who are:
 - 1.1.1. At risk of developing a substance use disorder;
 - 1.1.2. At risk of developing a mental health disorder; and
 - 1.1.3. Suicidal, or at risk of becoming suicidal.
- 1.2. The Contractor must provide research-informed programs that mitigate risk factors associated with substance misuse that, at minimum are:
 - 1.2.1. Included in the Substance Abuse and Mental Health Services Administration's (SAMHSA) research informed Practices Resource Center (<https://www.samhsa.gov/resource-search/ebp>), or a similar published list;
 - 1.2.2. Recognized by a peer review journal; or
 - 1.2.3. Endorsed as a promising practice that includes measurable results and have documented successful outcomes.
- 1.3. The Contractor must provide workforce substance misuse prevention and mental health program(s) and trainings that may include, but are not limited to:
 - 1.3.1. Botvin LifeSkills® Training, which is a research-validated substance misuse prevention program to reduce the risks of alcohol, tobacco, and drug misuse, and targets young adults that are:
 - 1.3.1.1. In the justice or juvenile justice system;
 - 1.3.1.2. Involved with social service agencies;
 - 1.3.1.3. In family resource centers; and
 - 1.3.1.4. In homelessness prevention and outreach programs.
 - 1.3.2. InShape Prevention Plus Wellness, which is a program designed to increase fitness, health and behaviors that include, but are not limited to:
 - 1.3.2.1. Physical activity.
 - 1.3.2.2. Exercise.
 - 1.3.2.3. Healthy eating.

**New Hampshire Department of Health and Human Services
Young Adult Strategies for the Prevention and Reduction of Substance Misuse
EXHIBIT B**

- 1.3.2.4. Healthy sleep habits.
- 1.3.2.5. Controlling stress.
- 1.3.3. Other organizational wellness programs that are sponsored by the National Wellness Institute that promote resiliency for personal coping.
- 1.3.4. And other wellness program as approved by the Department.
- 1.4. The Contractor must ensure programs are designed to increase individuals' ability to recognize:
 - 1.4.1. The risks and consequences of substance misuse;
 - 1.4.2. Indicators of mental illness;
 - 1.4.3. Suicidal risk in themselves and others; and
 - 1.4.4. Indicators of stress.
- 1.5. The Contractor must ensure individuals gain knowledge of early intervention, treatment and recovery resources; as well as supports and coping mechanisms to prevent and reduce substance misuse and other mental health issues. The Contractor must implement program(s) with fidelity to the selected model(s) or consult with the Department on any adaptations deemed necessary to meet the needs of participants.
- 1.6. The Contractor must collaborate with Young Adult Strategies (YAS) to deliver Mental and behavioral health awareness training, including but not limited to:
 - 1.6.1. Awareness Interaction.
 - 1.6.2. Recognizing signs and symptoms of distress.
 - 1.6.3. Stress Reduction
 - 1.6.4. NAMI Connect Suicide Prevention.
 - 1.6.5. Mental Health First Aid.
 - 1.6.6. Education modules addressing vaping and cannabis.
 - 1.6.7. Trauma-Informed Yoga.
 - 1.6.8. Awareness Interaction Direction (AID).
- 1.7. The Contractor must assemble a young adult advisory council (YAAC), or maintain the current council, that meets on a monthly basis to assist with marketing, recruiting participants.
 - 1.7.1. The resources must:
 - 1.7.1.1. Organize and schedule social events.
 - 1.7.1.2. Facilitate regular trainings.

New Hampshire Department of Health and Human Services
Young Adult Strategies for the Prevention and Reduction of Substance Misuse
EXHIBIT B

- 1.7.1.3. Conduct pre- and/or post-evaluation training evaluations.
- 1.8. The Contractor must recruit individuals aged eighteen (18) to thirty (30) to support public health network activities and ensure continuous engagement in the formation of a Young Adult Advisory Council (YAAC). The Contractor must:
 - 1.8.1. Develop recruitment plans that involve partnering with the following stakeholders, which include, but are not limited to:
 - 1.8.1.1. Colleges and universities.
 - 1.8.1.2. Chambers of Commerce.
 - 1.8.1.3. Community Organizations Serving the Target Population.
 - 1.8.1.4. Job Training Programs and Adult Learning Programs.
 - 1.8.1.5. Statewide Nonprofits and Advocacy Organizations.
 - 1.8.1.6. Health and Wellness Businesses and Groups.
 - 1.8.1.7. Regional Public Health Networks.
- 1.9. The Contractor must ensure YAAC members receive training-of-trainers credentials, as appropriate, and that YAAC members regularly deliver approved trainings and related pro-social events statewide to support implementation and peer engagement.
- 1.10. The Contractor must plan and schedule a minimum of three (3) virtual or in-person train-the-trainer sessions for selected evidenced-based curriculums, of which one must be LST for YAAC members and partners, and social service agencies.
- 1.11. The Contractor must collaborate with the Department to collect statewide data and provide analytic support to update and refine the State's Young Adult Needs Assessment, including recommendations to improve outcomes for 18–25-year-olds entering or in the workforce.
- 1.12. The Contractor must ensure RFWs receive regular trainings as part of their onboarding process and ongoing education that includes, but is not limited to:
 - 1.12.1. AID trainings for young adults.
 - 1.12.2. Presentations and curricular on substance use, mental health and related topics.
- 1.13. The Contractor must develop and implement throughout SFY 27, a recruitment outreach program to collaborate with businesses, including but not limited to:
 - 1.13.1. Businesses and Recovery Friendly Workplace (RFW) advisors to participate in employer-sponsored events (e.g., job fairs, health/wellness fairs) and co-create content for employer

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- communication channels to enhance reach among 18–25-year-old workers.
- 1.13.2. Distribute young adult resource packets to RFWs and Chambers of Commerce for member businesses.
 - 1.13.3. Cohost professional development and educational sessions, as approved by the Department, within educational and community institutions, including but not limited to:
 - 1.13.3.1. Professional development workshops.
 - 1.13.3.2. Job/health/wellness fairs.
 - 1.13.3.3. WorkReady NH, community colleges.
 - 1.13.3.4. Career centers.
 - 1.13.3.5. Student Counseling/Psych Services centers.
 - 1.13.3.6. Social programming with Chambers and Young Professionals Associations (YPAs) events.
 - 1.13.4. Distribute resource packets to these programs in NH related to mental health and substance use support for their own use and distribution to students.
 - 1.13.5. Postsecondary institutions, adult education, and workforce readiness programs, to deliver approved trainings and disseminate resources to 18–25 year olds entering or in the workforce.
 - 1.13.6. Chamber of Commerce.
 - 1.13.7. Community Organizations.
 - 1.13.8. Adult learning organizations.
 - 1.13.9. Health and Wellness businesses groups.
- 1.14. The Contractor must leverage partner institutions’ digital platforms, including but not limited to: college/university social accounts, and newsletters, to disseminate approved messaging and increase participation among the target population, that includes, but not limited to:
- 1.14.1. Social media engagements.
 - 1.14.2. Targeted campaigns.
 - 1.14.3. Performance metrics tracking on reach, engagement, and audience growth.
- 1.15. The Contractor must ensure all marketing and program promotion materials are approved by the Department prior to use.

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- 1.16. The Contractor must coordinate all the logistics of the program and ensure participants have all the information they need on how and where to access and participate in the program.
- 1.17. The Contractor must implement an outreach plan that ensures the covered population has the information necessary to enroll in programs. The Contractor must:
 - 1.17.1. Utilize the YAAC to develop an effective outreach plan.
 - 1.17.2. Create messaging that:
 - 1.17.2.1. Is concise;
 - 1.17.2.2. Is trauma-informed;
 - 1.17.2.3. Is culturally appropriate;
 - 1.17.2.4. Facilitates program enrollment for the covered population;
 - 1.17.2.5. Can be accessed on a smartphone or internet-based device;
 - 1.17.2.6. Will be posted at optimal times for maximum engagement;
 - 1.17.2.7. Can be shared with local news outlets, colleges, universities., and
 - 1.17.2.8. May be a press release.
- 1.18. The Contractor must ensure access to all programs and services by providing reasonable accommodations, at no additional cost to participants, as needed, or required by relevant law. The Contractor must ensure available accommodations include, but are not limited to:
 - 1.18.1. Accessibility needs questionnaire in all registrations.
 - 1.18.2. Interpreter services.
 - 1.18.3. Leveraging qualified translation partners when needed.
 - 1.18.4. Translated materials in multiple formats.
 - 1.18.5. Assistance identifying affordable childcare options, as needed.
 - 1.18.6. Assistance with identifying affordable and accessible transportation options, as needed.
 - 1.18.7. Ensure physically accessible venues.
- 1.19. The Contractor must develop, maintain and regularly update, a centralized, publicly accessible online library of educational materials regarding local, state and national mental health and substance misuse treatment resources for program participants, including tools, and resources relevant to program goals

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and how to access these resources, and make them available to participants. Updates must occur no less than quarterly.

- 1.20. The Contractor must utilize nonprofit organizations, higher education institutions, and regional public health networks to disseminate relevant materials. The resources must:
 - 1.20.1. Be available in electronic and/or physical formats;
 - 1.20.2. List whether they accept walk-ins or referrals; and
 - 1.20.3. Include support services available, eligibility criteria and insurance coverage that is accepted, and establish policies and procedures for processing referrals to mental health and substance misuse treatment providers on behalf of participants whose needs cannot be met by the program.
- 1.21. The Contractor must establish policies and procedures for processing referrals to mental health and substance misuse treatment providers on behalf of participants whose needs cannot be met by the program.
- 1.22. The Contractor must provide de-identified and aggregate data to the Department on a monthly basis. The de-identified and aggregated data must be entered by the Contractor into a Department designated hosted online application. The data would include, but not be limited to:
 - 1.22.1. Number of individuals served.
 - 1.22.2. Demographics of individuals served.
 - 1.22.3. Types and frequency of interventions implemented.
 - 1.22.4. Dollar amount and type of funds used in the implementation of strategies and/or interventions.
 - 1.22.5. Documentation of progress toward meeting performance measures.
- 1.23. The Contractor must collaborate with the Department to develop and implement policies, procedures, and pre and post evaluation metrics for the services provided in order to improve outcomes for participants. The Contractor must:
 - 1.23.1. Create policies and procedures that include:
 - 1.23.1.1. Program eligibility and enrollment;
 - 1.23.1.2. Program participation and consent; and
 - 1.23.1.3. Protection of participant confidential information.
 - 1.23.2. Collaborate with RPHNs to develop and implement an evaluation and compliance program for the services provided that includes, but not limited to:

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- 1.23.2.1. Relevant performance measures.
- 1.23.2.2. Data/trend analysis.
- 1.23.2.3. Continuous improvement processes (e.g., adapting “a la carte” topics and formats to partner needs) while maintaining fidelity to approved curricula.
- 1.23.3. Ensure policies, procedures and evaluation metrics are approved by the Department prior to implementation and are available to the Department upon request in a format specified by the Department.
- 1.24. The Contractor must develop, or use existing, pre- and post-program questionnaires and/or tests to measure participant knowledge, skills, attitudes, or other relevant outcomes before and after the completion of the program.
- 1.25. The Contractor must determine how to track participant completion rates across all programs offered.
- 1.26. The Contractor must document program activities daily in order to track:
 - 1.26.1. The number of people served;
 - 1.26.2. How much money is being spent on each activity; and
 - 1.26.3. The number of interventions implemented.
- 1.27. The Contractor must participate in meetings with the Department on a quarterly basis, and/or as otherwise requested by the Department.
- 1.28. Reporting
 - 1.28.1. The Contractor must submit monthly reports into the Department’s designated reporting software system to ensure the Department can measure program effectiveness. The data in these reports must include, but not be limited to:
 - 1.28.1.1. Number of individuals served.
 - 1.28.1.2. Demographics of individuals served.
 - 1.28.1.3. Types and frequency of interventions implemented.
 - 1.28.1.4. Dollar amount and type of funds used in the implementation of strategies and/or interventions.
 - 1.28.1.5. Documentation of progress toward meeting performance measures set forth in the researched-informed intervention.
 - 1.28.2. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.28.2.1. Track and monitor the completion rate by participants of programs;

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- 1.28.2.2. Track and monitor increasing participant knowledge of:
 - 1.28.2.2.1. The risks and consequences of substance misuse; and
 - 1.28.2.2.2. The use of coping mechanisms to prevent and reduce stress.
- 1.28.3. The Contractor must track, report, and demonstrate progress toward the following outcomes:
 - 1.28.3.1. Increased capacity of RFWs to support young adult wellbeing in the workplace
 - 1.28.3.2. Increased understanding of indicators of stress, mental illness, and suicide risk factors and warning signs
 - 1.28.3.3. Increased understanding of risk and consequences of substance misuse
 - 1.28.3.4. Increased awareness of resources related to mental health and substance use support.
- 1.28.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.29. Background Checks
 - 1.29.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.29.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
 - 1.29.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.
- 1.30. Confidential Data
 - 1.30.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
 - 1.30.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing

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to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.31. Privacy Impact Assessment

1.31.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.31.1.1. How PII is gathered and stored;

1.31.1.2. Who will have access to PII;

1.31.1.3. How PII will be used in the system;

1.31.1.4. How individual consent will be achieved and revoked; and

1.31.1.5. Privacy practices.

1.31.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.32. Department Owned Devices, Systems and Network Usage

1.32.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:

1.32.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.32.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including but

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not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

- 1.32.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.32.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 1.32.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.32.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.32.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.32.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.32.1.9. Agree when utilizing the Department's email system:
 - 1.32.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 1.32.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 1.32.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s)

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to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation.”

1.32.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.32.1.10.1. Complete the Department’s Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.32.1.10.2. Sign the Department’s Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.32.1.10.3. Only access the Department’s intranet to view the Department’s Policies and Procedures and Information Security webpages.

1.32.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.32.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department’s Information Security Office or designee immediately.

1.33. Contract End-of-Life Transition Services

1.33.1. General Requirements

1.33.1.1. If applicable, upon early termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a secure transition of the services (“Transition Services”) from the Contractor to the Department and, if

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applicable, the new Contractor (“Recipient”) engaged by the Department to assume the services. Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

- 1.33.1.2. The Contractor must assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure (“Internal IT Systems”) of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 1.33.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department data is complete.
- 1.33.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 1.33.1.5. In the event the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department’s Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
- 1.33.1.6. In the event the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior

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to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.33.2. Completion of Transition Services

1.33.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.33.2.2. Once all parties agree the data has been migrated the Contractor will have thirty (30) days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.33.3. Disagreement over Transition Services Results

1.33.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within fifteen (15) business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

1.34. Website and Social Media

1.34.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH Department of Information Technology (DoIT) website and social media requirements and policies.

1.34.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate

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Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

1.34.3. State of New Hampshire’s Website Copyright

1.34.3.1. All right, title and interest in the State WWW site, including copyright to all data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other data or information shall, where applicable, display the State of New Hampshire’s copyright.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit:

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- 3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
- 3.2.1.2. A written attestation, within forty-five (45) days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last twelve (12) months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and
- 3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last twelve (12) months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

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, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement 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 reports, protocols, guidelines, brochures, posters, and resource directories.

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

3.4. Eligibility Determinations

3.4.1. The Contractor must make eligibility determinations in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.4.2. The Contractor must ensure all applicants are permitted to fill out an application form and must notify each applicant of their right to request a fair hearing in accordance with New Hampshire RSA 126-A:5 and Department regulations.

4. Records

4.1. The Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives 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 further review, the Department must disallow any expenses claimed by the Contractor 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 Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 97% Federal funds, Substance Abuse Prevention, Treatment, and Recovery Services Block Grant, as awarded on January 28, 2026, by the US Department of Health and Human Services, ALN 93.959, FAIN B08TI088484.
 - 1.2. 3% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria specified in 2 CFR §200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The Indirect Cost Rate for this Agreement in the attached Budget Sheet(s).
3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget.
4. The Contractor shall submit an invoice to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment in accordance with Section 3 above.
 - 4.4. Includes supporting documentation with each invoice, labeled with the corresponding budgeted line item, including, but not limited to, proof of expenditures, receipts for purchases, time sheets, and payroll records, as applicable.
 - 4.5. Is completed, dated and returned to the Department to initiate payment.
 - 4.6. Is assigned an electronic signature and is emailed to invoicesforcontracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

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5. The Department shall make payments to the Contractor within thirty (30) calendar days of receipt of each invoice and any required supporting documentation, subsequent to approval of the submitted invoice.
6. The final invoice and any required supporting documentation shall be due to the Department no later than forty (40) calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. If applicable, the Contractor must notify the Department of any revisions, updates, or extensions to the Contractor's federal negotiated indirect cost rate agreement (NICRA) by submitting a copy of the revised NICRA to the Department within five (5) business days of the Contractor's receipt of the NICRA from the cognizant federal agency.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. If Condition A exists, the Contractor must submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 9.2.1. The Contractor must submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor must submit quarterly progress reports on the status of implementation of the corrective action plan.

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**New Hampshire Department of Health and Human Services
Young Adult Strategies for the Prevention and Reduction of Substance
Misuse**

EXHIBIT C

- 9.3. If Condition B or Condition C exists, the Contractor must submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 9.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.
- 9.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and must return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception, within sixty (60) days.
10. If applicable, the Contractor must request disposition instructions from the Department for any equipment, based on 2 CFR 200.313, purchased using funds provided under this Agreement.

New Hampshire Department of Health and Human Services		
Contractor Name:	<i>Greater Seacoast Community Health</i>	
Budget Request for:	<i>RFP-2027-DBH-11-YOUNG</i>	
Budget Period:	<i>July 1, 2026-June 30, 2028</i>	
Indirect Cost Rate (if applicable)	12.00%	
Line Item	Program Cost - Funded by DHHS - SFY 27 (Upon G&C Approval- 6/30/27)	Program Cost - Funded by DHHS - SFY 28 (07/01/27-06/30/28)
1. Salary & Wages	\$77,355	\$77,355
2. Fringe Benefits	\$16,245	\$16,245
3. Consultants	\$41,800	\$42,200
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$2,500	\$2,600
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$500	\$250
5.(f) Supplies-Tech	\$500	\$250
6. Travel	\$2,000	\$2,000
7. Software	\$800	\$800
8. (a) Other - Marketing/Communications	\$3,000	\$3,000
8. (b) Other - Education and Training	\$4,000	\$4,000
8. (c) Other - Other (specify below)	\$0	\$0
<i>Other (postage)</i>	\$500	\$500
<i>Other (Relationship building Activites for YAAC Members)</i>	\$1,500	\$1,500
<i>Other (Food for in-person meetings and activites)</i>	\$1,000	\$1,000
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$75,000	\$75,000
Total Direct Costs	\$226,700	\$226,700
Total Indirect Costs	\$27,144	\$27,174
Subtotals	\$253,844	\$253,874
	TOTAL	\$507,718

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Contractor Initials: _____
Date: 5/13/2026

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub- contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

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

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

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

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

New Hampshire Department of Health and Human Services

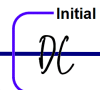
Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

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

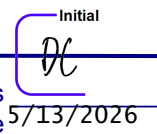
The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC. Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

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New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

FORM A

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

1. The UEI (SAM.gov) number for your entity is: ZM91C8J2NY93
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____ Amount: _____

Name: _____ Amount: _____

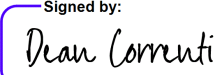
Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Contractor Name: Greater Seacoast Community Health

5/13/2026
Date: _____

Signed by:

Name: Dean Correnti
Title: CFO

New Hampshire Department of Health and Human Services

Exhibit E

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

Contractor Initials

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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DHHS Information Security Requirements

2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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DHHS Information Security Requirements

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

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DHHS Information Security Requirements

future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/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.

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

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

V. LOSS REPORTING

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

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

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) (“Agreement”), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the “Business Associate.” The State of New Hampshire, Department of Health and Human Services, “Department” shall be referred to as the “Covered Entity,” The Contractor and the Department are collectively referred to as “the parties.”

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) **Definitions**

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - “Breach,” “Designated Record Set,” “Data Aggregation,” Designated Record Set,” “Health Care Operations,” “HITECH Act,” “Individual,” “Privacy Rule,” “Required by law,” “Security Rule,” and “Secretary.”
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. “Constructively Identifiable,” means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. “Protected Health Information” (“PHI”) as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. “Part 2 record” means any patient “Record,” relating to a “Patient,” and “Patient Identifying Information,” as defined in 42 CFR Part 2.11.
- f. “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.

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

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including but not



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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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Business Associate Agreement
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Date



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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI.

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:

<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

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Business Associate Agreement

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Greater Seacoast Community Health

The State

Name of the Contractor

Signed by: Katja Fox
ED9D06B04C63442...

Signed by: Dean Correnti
0082C420CC9642D...

Signature of Authorized Representative

Signature of Authorized Representative

Katja Fox

Dean Correnti

Name of Authorized Representative

Name of Authorized Representative

Director

CFO

Title of Authorized Representative

Title of Authorized Representative

5/13/2026

5/13/2026

Date

Date

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State of New Hampshire

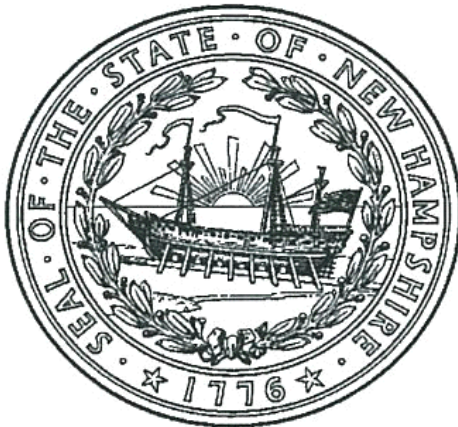
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GREATER SEACOAST COMMUNITY HEALTH is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 18, 1971. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **65587**

Certificate Number: **0007896739**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular outline.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Jennifer Glidden, Chair, of Greater Seacoast Community Health hereby certify that:

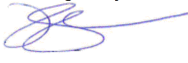
1. I am a duly elected Clerk/Secretary/Officer of Greater Seacoast Community Health.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on April 20, 2026 at which a quorum of the Directors/shareholders were present and voting.

VOTED: that Justin Saint-Jacques and Dean Correnti

Are duly authorized on behalf of Greater Seacoast Community Health 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 amendments, revisions, or modifications thereto, which may in his/her judgement be desirable or necessary to effect the purpose of this vote. This authorization is on a temporary basis to cover the extended absence of the CEO, Jocelyn Caple, and covers the time period of April 20, 2026 through May 30, 2026.

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. The authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/27/2026

DocuSigned by:

C358C10198084CE...

Jennifer Glidden
Chair

NONPROFIT COVER SHEET

A. Entity Name: Greater Seacoast Community Health

B. Entity's Contact Information: Justin Saint-Jacque, Chief Operating Officer, 603.749.2346

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: Helen Long, 603.422.8208, hlong@goodwinch.org

Person responsible for Accuracy and Completeness of information provided:

Name: Helen Long

Title: Grant Writer



Signature:

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Jennifer Glidden (Chair)	Program Specialist, USDA
Jody Hoffer Gittell (Vice Chair)	Professor, Brandeis University
Jim Sepanski (Treasurer)	Retired Financial Executive
Christine Perkins (Secretary)	Certified Public Accountant, Wipfli
Laura Belsky	Retired Nurse
Andrea Borowiecki	VP of Charitable Giving and Community Engagement, Rockland Trust
Salih Ileri	Retired Production Manager
Tim McNamara	Retired Healthcare Executive
Allison Mulligan	Self Employed
Michael Ponchak	Portfolio Manager, Rockland Trust
Kathy Scheu	Retired Medical Product Sales Manager
Marrielle Van Rossum	Attorney
Ramona Yuva	ESOL Teach, Dover School District

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Ashley Wheeler	SCPHN Manager	\$74,776	\$14,955 (8 hrs/wk)
Barry Sandberg	Program Coordinator	\$62,400	\$62,400 (40 hrs/wk)

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

- [X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
 - [] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- [x] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- [] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- [] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

1763 Greater Seacoast Community Health 311 Route 108 Somersworth NH 03878 G 5/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

- [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization’s most recently completed fiscal year:

1. INCOME STATEMENT

	<u>Revenue</u>		<u>Expenses</u>
<i>Grants</i>	\$	<i>Compensation of officers, directors, and key personnel</i>	\$
<i>Donations</i>	\$		
<i>Program Services Revenue</i>	\$	<i>Other salaries & wages</i>	\$
<i>Interest & Dividends</i>	\$	<i>Payroll taxes & employee benefits</i>	\$
<i>All other Revenue</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<u>Total Revenue</u>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
		<i>All other expenses</i>	\$
		<u>Total Expenses</u>	\$

2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash & Equivalents</i>	\$	<i>Accounts Payable</i>	\$
<i>Investments</i>	\$	<i>Loans Payable</i>	\$
<i>Real Estate (less any depreciation)</i>	\$	<i>All other liabilities</i>	\$
<i>Other Property & Equipment (less any depreciation)</i>	\$	<u>Total Liabilities</u>	\$
<i>Pledges, grants, accounts receivable</i>	\$		
<i>All other assets</i>	\$		
<u>Total Assets</u>	\$		



Greater Seacoast Community Health

Our Mission

To deliver innovative, compassionate, integrated health services and support that are accessible to all in our community, regardless of ability to pay.

Our Vision

To provide everyone in our community an opportunity to live a long and healthy life.

Our Values

Integrity, Respect,
Compassion,
Excellence,
Collaboration



Greater Seacoast Community Health

FINANCIAL STATEMENTS

and

REPORTS IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS* AND THE UNIFORM GUIDANCE

December 31, 2024 and 2023

With Independent Auditor's Report





BDMP Assurance, LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Greater Seacoast Community Health

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Greater Seacoast Community Health (the Organization), which comprise the balance sheet as of December 31, 2024 and the related statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the 2024 financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2024, and the results of its operations, changes in its net assets, and its cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The financial statements of the Organization as of and for the year ended December 31, 2023 were audited by Berry, Dunn, McNeil & Parker, LLC whose report, dated May 20, 2024, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

Board of Directors
Greater Seacoast Community Health

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Greater Seacoast Community Health

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

BDMP Assurance, LLP

Manchester, New Hampshire
May 19, 2025

GREATER SEACOAST COMMUNITY HEALTH

Balance Sheets

December 31, 2024 and 2023

ASSETS

	<u>2024</u>	<u>2023</u>
Current assets		
Cash and cash equivalents	\$ 6,202,093	\$ 6,592,894
Patient accounts receivable	1,051,140	1,315,414
Grant and other receivables	961,486	893,205
Pledges receivable	71,000	63,050
Inventory	71,042	80,935
Other current assets	<u>204,527</u>	<u>201,680</u>
Total current assets	8,561,288	9,147,178
Investments	2,914,361	2,304,036
Assets limited as to use	1,368,340	1,350,630
Property and equipment, net	7,252,412	7,340,603
Finance lease right-of-use asset	<u>3,860,711</u>	<u>4,170,016</u>
Total assets	<u>\$ 23,957,112</u>	<u>\$ 24,312,463</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 378,822	\$ 327,555
Accrued payroll and related expenses	1,044,324	907,310
Patient deposits	159,286	178,160
Deferred revenue	152,256	80,930
Current portion of long-term debt	29,873	29,209
Current portion of finance lease liability	<u>253,884</u>	<u>248,861</u>
Total current liabilities	2,018,445	1,772,025
Long-term debt, less current portion	146,269	176,142
Finance lease liability, less current portion	<u>3,826,556</u>	<u>4,069,173</u>
Total liabilities	<u>5,991,270</u>	<u>6,017,340</u>
Net assets		
Without donor restrictions	16,035,948	16,398,719
With donor restrictions	<u>1,929,894</u>	<u>1,896,404</u>
Total net assets	<u>17,965,842</u>	<u>18,295,123</u>
Total liabilities and net assets	<u>\$ 23,957,112</u>	<u>\$ 24,312,463</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Statements of Operations

Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating revenue and support		
Net patient service revenue	\$ 12,476,093	\$ 11,150,749
Grants, contracts and contributions	7,477,853	9,477,864
Other operating revenue	601,605	523,615
Net assets released from restriction for operations	<u>210,868</u>	<u>162,640</u>
Total operating revenue and support	<u>20,766,419</u>	<u>21,314,868</u>
Operating expenses		
Salaries and wages	13,205,796	13,118,826
Employee benefits	2,067,365	2,371,573
Contracted services	664,588	760,301
Program supplies	2,452,258	2,093,214
Information technology	403,184	725,345
Occupancy	762,319	795,981
Other	1,188,814	1,359,090
Depreciation and amortization	787,113	773,303
Interest expense	<u>88,273</u>	<u>93,867</u>
Total operating expenses	<u>21,619,710</u>	<u>22,091,500</u>
Operating loss	<u>(853,291)</u>	<u>(776,632)</u>
Other revenues, gains and expenses		
Investment income	195,791	120,364
Change in fair value of investments	134,424	186,366
Contribution expense	<u>-</u>	<u>(348,971)</u>
Total other revenues, gains and expenses	<u>330,215</u>	<u>(42,241)</u>
Deficiency of revenue over expenses	(523,076)	(818,873)
Grants received for capital acquisition, placed in service	101,139	168,522
Net assets released from restriction for capital acquisition, placed in service	<u>59,166</u>	<u>48,921</u>
Decrease in net assets without donor restrictions	<u>\$ (362,771)</u>	<u>\$ (601,430)</u>

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

GREATER SEACOAST COMMUNITY HEALTH**Statements of Changes in Net Assets****Years Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Net assets without donor restrictions		
Deficiency of revenue over expenses	\$ (523,076)	\$ (818,873)
Grants received for capital acquisition, placed in service	101,139	168,522
Net assets released from restriction for capital acquisition, placed in service	<u>59,166</u>	<u>48,921</u>
Decrease in net assets without donor restrictions	<u>(362,771)</u>	<u>(601,430)</u>
Net assets with donor restrictions		
Contributions	174,050	96,767
Investment income	36,818	32,322
Change in fair value of investments	92,656	139,819
Net assets released from restriction for operations	(210,868)	(162,640)
Net assets released from restriction for capital acquisition, placed in service	<u>(59,166)</u>	<u>(48,921)</u>
Increase in net assets with donor restrictions	<u>33,490</u>	<u>57,347</u>
Change in net assets	(329,281)	(544,083)
Net assets, beginning of year	<u>18,295,123</u>	<u>18,839,206</u>
Net assets, end of year	<u>\$ 17,965,842</u>	<u>\$ 18,295,123</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Statements of Cash Flows

Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in net assets	\$ (329,281)	\$ (544,083)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation and amortization	787,113	773,303
Amortization of operating lease right-of-use assets	-	38,064
Change in fair value of investments	(227,080)	(326,185)
Grants and contributions for long-term purposes	(126,139)	(168,522)
Decrease (increase) in		
Patient accounts receivable	264,274	(451,623)
Grant and other receivables	(68,281)	225,943
Pledges receivable	(7,950)	(22,572)
Inventory	9,893	9,571
Other current assets	(2,847)	(75,872)
Increase (decrease) in		
Accounts payable and accrued expenses	51,267	(79,188)
Accrued payroll and related expenses	137,014	(71,326)
Patient deposits	(18,874)	3,584
Deferred revenue	71,326	(42,971)
Operating lease liabilities	-	(39,075)
Net cash provided (used) by operating activities	<u>540,435</u>	<u>(770,952)</u>
Cash flows from investing activities		
Capital acquisitions	(389,617)	(270,830)
Proceeds from sale of investments	6,179,403	1,090,321
Purchase of investments	<u>(6,580,358)</u>	<u>(1,176,650)</u>
Net cash used by investing activities	<u>(790,572)</u>	<u>(357,159)</u>
Cash flows from financing activities		
Grants and contributions received for long-term purposes	126,139	367,688
Payments on long-term debt	(29,209)	(28,560)
Payments on finance lease liability	<u>(237,594)</u>	<u>(243,723)</u>
Net cash (used) provided by financing activities	<u>(140,664)</u>	<u>95,405</u>
Net decrease in cash and cash equivalents	(390,801)	(1,032,706)
Cash and cash equivalents, beginning of year	<u>6,592,894</u>	<u>7,625,600</u>
Cash and cash equivalents, end of year	<u>\$ 6,202,093</u>	<u>\$ 6,592,894</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	<u>\$ 88,273</u>	<u>\$ 93,867</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

Organization

Greater Seacoast Community Health (the Organization) is a not-for-profit corporation organized in New Hampshire. The Organization is a Federally Qualified Health Center (FQHC), providing fully integrated medical, behavioral, oral health, recovery services and social support for underserved populations. The Organization is a network of community health centers, which includes Families First Health & Support Center and Goodwin Community Health, providing healthcare services to individuals living within the greater seacoast area.

1. Summary of Significant Accounting Policies

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 requires the Organization to report information in the financial statements according to the following net asset classifications:

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

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

Use of Estimates

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

Income Taxes

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

GREATER SEACOAST COMMUNITY HEALTH**Notes to Financial Statements****December 31, 2024 and 2023****Cash and Cash Equivalents**

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

The Organization maintains cash and cash equivalents accounts at several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. At various times throughout the year, the Organization's balances may exceed FDIC insurance. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk.

Revenue Recognition and Patient Accounts Receivable

Net patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients and third-party payers (including commercial insurers and governmental programs). Generally, the Organization bills the patients and third-party payers several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations as follows:

- Medical, behavioral health, dental and ancillary services are measured from the commencement of an in-person or virtual encounter with a patient to the completion of the encounter. Ancillary services provided the same day are considered to be part of the performance obligation and are not deemed to be separate performance obligations.
- Contract 340B pharmacy program services are measured when the prescription is dispensed to the patient as reported by the pharmacy administrator.
- In-house pharmacy services are measured when the prescription is dispensed to the patient at one of the Organization's in-house pharmacies.

The majority of the Organization's performance obligations are satisfied at a point in time.

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the payer. In assessing collectability, the Organization has elected the portfolio approach. The portfolio approach is being used as the Organization has a large volume of similar contracts with similar classes of customers (patients). The Organization reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all the contracts (which are at the patient level) by the particular payer or group of payers will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level. Payer concentrations are disclosed in Note 3.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

A summary of payment arrangements follows:

Medicare

The Organization is primarily reimbursed for medical, behavioral health and ancillary services provided to Medicare beneficiaries based on the lesser of actual charges or prospectively set rates which essentially provides a fixed payment for each patient visit, regardless of the specific services provided during that visit. Certain other services provided to patients are reimbursed based on predetermined payment rates for each Current Procedural Terminology (CPT) code, which may be less than the Organization's public fee schedule.

Medicaid

The Organization is primarily reimbursed for medical, behavioral health and ancillary services provided to Medicaid beneficiaries based on prospectively set rates which essentially provides a fixed payment for each patient visit, regardless of the specific services provided during that visit. Certain other services provided to patients are reimbursed based on predetermined payment rates for each CPT code, which may be less than the Organization's public fee schedule.

Commercial Payers

The Organization has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. Under these arrangements, the Organization is reimbursed for services based on contractually obligated payment rates for each CPT code, which may be less than the Organization's public fee schedule.

Patients

The Organization provides care to patients who meet certain criteria under its sliding fee discount program. The Organization estimates the costs associated with providing this care by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for the sliding fee discount program. The estimated cost of providing services to patients under the Organization's sliding fee discount program was approximately \$660,622 and \$588,341 for the years ended December 31, 2024 and 2023, respectively. The Organization is able to provide these services with a component of funds received through federal and state grants and local support.

For uninsured patients who do not qualify under the Organization's sliding fee discount program, the Organization bills the patient based on the Organization's standard rates for services provided. Patient balances are typically due within 30 days of billing; however, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

GREATER SEACOAST COMMUNITY HEALTH**Notes to Financial Statements****December 31, 2024 and 2023****340B Pharmacy Program Revenue**

The Organization, as an FQHC, is eligible to participate in the 340B Drug Pricing Program. This program requires drug manufacturers to provide outpatient drugs to FQHCs and other covered entities at a reduced price. The Organization operates an in-house pharmacy and contracts with other local pharmacies under this program. The contract pharmacies dispense drugs to eligible patients of the Organization and bill Medicare and commercial insurances on behalf of the Organization. Reimbursement received by the contract pharmacies is remitted to the Organization, less dispensing and administrative fees. The Organization recognizes revenue in the amounts that reflect the consideration to which it expects to be entitled in exchange for the prescription.

Laws and regulations governing the Medicare, Medicaid and 340B programs are complex and subject to interpretation. Management believes that the Organization is in compliance with all laws and regulations. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare, Medicaid and 340B programs. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Organization's business could be impacted by federal and state legislation in the area of healthcare reform. Changes in these areas could adversely impact the Organization's operations in the future.

Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances and are reduced by explicit and implicit price concessions. Management estimates implicit price concessions based on its historical collection experience with patients. No additional valuation allowance is necessary for possible credit losses based on historical experience, current conditions, and reasonable and supportable forecasts.

Grant and Other Receivables, and Deferred Revenue

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

A portion of the Organization's revenue is derived from cost-reimbursable grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has met the performance requirements or incurred expenditures in compliance with specific contract or grant provisions, as applicable. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

The Organization receives a significant amount of grants from the U.S. Department of Health and Human Services (HHS). As with all government funding, these grants are subject to reduction or termination in future years. For the years ended December 31, 2024 and 2023, grants from HHS (including both direct awards and awards passed through other organizations) represented approximately 68% and 69%, respectively, of the total of grants, contracts, and contributions.

The Organization has been awarded cost reimbursable grants from HHS that have not been recognized at December 31, 2024 because qualifying expenditures have not yet been incurred as follows:

	<u>Amount</u>	<u>Available Through</u>
Health Center Program	\$ 1,351,011	April 30, 2025
FY 2023 Early Childhood Development	226,300	August 31, 2025
FY 2023 Bridge Access Programs	14,786	June 30, 2025

Inventory

Inventory consists primarily of pharmaceuticals and is stated at the lower of cost or retail. Cost is determined on the first-in, first-out method.

Investments and Assets Limited as to Use

Assets limited as to use include investments held for others and donor-restricted contributions to be held in perpetuity and earnings thereon, subject to the Organization's spending policy as further discussed in Note 10.

The Organization reports investments at fair value. Investments include donor endowment funds and assets held for long-term purposes. Accordingly, investments have been classified as non-current assets in the accompanying balance sheets regardless of maturity or liquidity. The Organization has established policies governing long-term investments, which are held within several investment accounts, based on the purposes for those investment accounts and their earnings.

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

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

GREATER SEACOAST COMMUNITY HEALTH**Notes to Financial Statements****December 31, 2024 and 2023****Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets. Property and equipment costing less than \$5,000 is charged to expense upon purchase.

Right-of-Use Assets and Lease Liabilities

U.S. GAAP requires lessees to recognize a lease liability and a right-of-use asset for all leases with terms greater than 12 months on its balance sheets. Whether an arrangement contains a lease is evaluated at the inception of the arrangement. The Organization estimates its lease liability at the present value of future rent payments required under a lease using the imputed rate when identifiable or a risk-free rate for a term approximating the lease term, including options to extend or terminate the lease that the Organization is reasonably certain to exercise. As the leases do not provide an implicit rate, the Organization elected the practical expedient to use the risk-free rate.

The Organization's right-of-use asset initially is equal to its lease liability, adjusted for any lease incentives received or lease payments made. Lease expense for operating leases is recorded on a straight-line basis over the term of a lease. For finance leases, right-of-use assets are amortized, with the depreciation and amortization of property and equipment, and interest costs are expensed on the lease liability throughout the lease term. Leases of 12 months or less at inception are not included in the Organization's right-of-use assets and lease liabilities.

Patient Deposits

Patient deposits primarily consist of payments made by patients in advance of significant dental work based on quotes for the work to be performed.

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations as net assets released from restriction. Pledges receivable are due in 2025.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

The Organization reports gifts of property and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contribution Expense

In July 2023, the substance abuse recovery and treatment program, named SOS Recovery Community Organization (SOSRCO) that the Organization operated as a program became an independent 501(c)(3) non-profit organization. Operating leases and grant contracts associated with SOSRCO were transferred from the Organization. Additionally, the Organization transferred leasehold improvements of \$196,782 and made a cash contribution of \$152,189 to SOSRCO during the year ended December 31, 2023. The contributed assets are reported as contribution expense on the accompanying statements of operations.

Deficiency of Revenue over Expenses

The statements of operations reflect the deficiency of revenue over expenses. Changes in net assets without donor restrictions which are excluded from the deficiency of revenue over expenses include contributions of long-lived assets (including assets acquired using grants and contributions which, by donor restriction, were to be used for the purposes of acquiring such assets) and net assets released from restriction for capital acquisition.

Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through May 19, 2025, which is the date the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and investments. The Organization had average days cash and cash equivalents on hand (based on normal expenditures) of 109 and 113 at December 31, 2024 and 2023, respectively.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, were as follows at December 31:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 6,202,093	\$ 6,592,894
Investments	2,914,361	2,304,036
Patient accounts receivable	1,051,140	1,315,414
Grant and other receivables	961,486	893,205
Pledges receivable	71,000	63,050
Assets limited as to use	1,368,340	1,350,630
Less donor restricted assets	<u>(1,929,894)</u>	<u>(1,896,404)</u>
Financial assets available	<u>\$ 10,638,526</u>	<u>\$ 10,622,825</u>

3. Patient Accounts Receivable and Net Patient Service Revenue

Patient accounts receivable consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Patient accounts receivable	\$ 733,354	\$ 1,046,306	\$ 757,642
In-house pharmacy receivables	220,203	200,268	61,671
Contract 340B pharmacy receivables	<u>97,583</u>	<u>68,840</u>	<u>44,478</u>
Total patient accounts receivable	<u>\$ 1,051,140</u>	<u>\$ 1,315,414</u>	<u>\$ 863,791</u>

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. The accounts receivable from patients and third-party payers, net of contractual allowances, were as follows at December:

	<u>2024</u>	<u>2023</u>
Governmental plans		
Medicare	14 %	14 %
Medicaid	42 %	48 %
Commercial payers	28 %	25 %
Patient	<u>16 %</u>	<u>13 %</u>
Total	<u>100 %</u>	<u>100 %</u>

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

Patient deposits amounted to the following at December 31:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Patient deposits	\$ <u>159,286</u>	\$ <u>178,160</u>	\$ <u>174,576</u>

Net patient service revenue by payer and program was as follows for the years ended December 31:

	<u>2024</u>		
	<u>Medical, Behavioral Health and Dental Services</u>	<u>Pharmacy Services</u>	<u>Total</u>
Governmental payers			
Medicare	\$ 719,851	\$ -	\$ 719,851
Medicaid	5,519,527	409,727	5,929,254
Commercial payers	3,117,774	1,585,810	4,703,584
Patient	<u>-</u>	<u>250,035</u>	<u>250,035</u>
Net direct patient service revenue	<u>9,357,152</u>	<u>2,245,572</u>	<u>11,602,724</u>
340B contract pharmacy revenue	<u>-</u>	<u>873,369</u>	<u>873,369</u>
Net patient service revenue	<u>\$ 9,357,152</u>	<u>\$ 3,118,941</u>	<u>\$ 12,476,093</u>

	<u>2023</u>		
	<u>Medical, Behavioral Health and Dental Services</u>	<u>Pharmacy Services</u>	<u>Total</u>
Governmental payers			
Medicare	\$ 759,016	\$ -	\$ -
Medicaid	4,130,532	359,543	329,783
Commercial payers	3,273,636	1,459,261	872,636
Patient	<u>-</u>	<u>200,743</u>	<u>200,743</u>
Net direct patient service revenue	<u>8,163,184</u>	<u>2,019,547</u>	<u>10,182,731</u>
340B contract pharmacy revenue	<u>-</u>	<u>968,018</u>	<u>1,370,340</u>
Net patient service revenue	<u>\$ 8,163,184</u>	<u>\$ 2,987,565</u>	<u>\$ 11,150,749</u>

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

4. Pledges Receivable

Pledges receivable consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>
Capital projects that are in service	\$ -	\$ -
Donor restricted for program services	<u>71,000</u>	<u>63,050</u>
Total	<u>\$ 71,000</u>	<u>\$ 63,050</u>

5. Investments and Assets Limited as to Use

Investments, stated at fair value, consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>
Long-term investments	\$ 2,914,361	\$ 2,304,036
Assets limited as to use	<u>1,368,340</u>	<u>1,350,630</u>
Total investments	<u>\$ 4,282,701</u>	<u>\$ 3,654,666</u>

Assets limited as to use are restricted for the following purposes at December 31:

	<u>2024</u>	<u>2023</u>
Assets held in trust under Section 457(b) deferred compensation plans	\$ -	\$ 73,482
Assets with donor restrictions	<u>1,368,340</u>	<u>1,277,148</u>
Total	<u>\$ 1,368,340</u>	<u>\$ 1,350,630</u>

Fair Value of Financial Instruments

U.S. GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

U.S. GAAP distinguishes three levels of inputs that may be utilized when measuring fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The following tables sets forth by level, within the fair value hierarchy, the Organization's investments at fair value at December 31:

	2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 176,757	\$ -	\$ -	\$ 176,757
Certificates of deposit	367,385	-	-	367,385
Municipal bonds	-	388,667	-	388,667
Exchange traded funds	1,647,222	-	-	1,647,222
Mutual funds	<u>1,702,670</u>	<u>-</u>	<u>-</u>	<u>1,702,670</u>
Total investments	<u>\$ 3,894,034</u>	<u>\$ 388,667</u>	<u>\$ -</u>	<u>\$ 4,282,701</u>
	2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 419,626	\$ -	\$ -	\$ 419,626
Municipal bonds	-	144,978	-	144,978
Exchange traded funds	1,279,551	-	-	1,279,551
Mutual funds	<u>1,810,511</u>	<u>-</u>	<u>-</u>	<u>1,810,511</u>
Total investments	<u>\$ 3,509,688</u>	<u>\$ 144,978</u>	<u>\$ -</u>	<u>\$ 3,654,666</u>

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

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

6. Property and Equipment

Property and equipment consisted of the following:

	<u>2024</u>	<u>2023</u>
Land	\$ 718,427	\$ 718,427
Building and improvements	6,708,076	6,499,881
Leasehold improvements	1,568,787	1,409,419
Furniture, fixtures and equipment	<u>3,182,428</u>	<u>3,178,442</u>
Total cost	12,177,718	11,806,169
Less accumulated depreciation	<u>4,925,306</u>	<u>4,465,566</u>
Property and equipment, net	<u>\$ 7,252,412</u>	<u>\$ 7,340,603</u>

Property and equipment acquired with Federal grant funds are subject to specific federal standards for sales and other dispositions. In many cases, the Federal government retains a residual ownership interest in the assets, requiring prior approval and restrictions on disposition.

Depreciation expense amounted to \$466,735 and \$454,576 for the years ended December 31, 2024 and 2023, respectively.

7. Long-Term Debt

Long-term debt consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>
2.25% promissory note payable to New Hampshire Health and Education Facilities Authority through July 2030, paid in monthly installments of \$2,794, including interest. Note is uncollateralized.	\$ 176,142	\$ 205,351
Less current portion	<u>29,873</u>	<u>29,209</u>
Long-term debt, less current portion	<u>\$ 146,269</u>	<u>\$ 176,142</u>

Maturities of long-term debt for the next five years and thereafter are as follows at December 31:

2025	\$ 29,873
2026	30,552
2027	31,247
2028	31,957
2029	32,684
Thereafter	<u>19,829</u>
Total	<u>\$ 176,142</u>

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

8. Leases

The Organization has a finance lease for a facility through 2037. This lease contains an annual escalating clause of 3 percent beginning in 2027 and has no renewal periods. Termination of the lease is generally prohibited unless there is a violation under the lease agreement. The weighted-average discount rate and weighted-average remaining lease term in years for the finance leases as of December 31, 2024 and 2023, were 2.00% and 13 years and 2.00% and 14 years, respectively.

Lease Cost

Lease cost, which approximates lease payments, was as follows for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Finance lease		
Amortization of right-of-use asset	\$ 309,305	\$ 318,727
Interest on lease liability	83,953	88,897
Operating leases	-	37,330
Short-term lease expense	<u>8,928</u>	<u>42,394</u>
Total	<u>\$ 402,186</u>	<u>\$ 487,348</u>

Future Minimum Lease Payments and Reconciliation to the Balance Sheet

Future minimum payments due under the finance lease agreement are as follows for the years ending December 31:

2025	\$ 332,620
2026	332,620
2027	341,767
2028	352,020
2029	362,581
Thereafter	<u>2,898,979</u>
Total future undiscounted lease payments	4,620,587
Less present value discount	<u>540,147</u>
Total lease liability	4,080,440
Current portion of lease liability	<u>253,884</u>
Lease liability, net of current portion	<u>\$ 3,826,556</u>

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

9. Net Assets with Donor Restrictions

Net assets with donor restrictions was available for the following purposes at December 31:

	<u>2024</u>	<u>2023</u>
Specific purpose (temporary in nature)		
Program services	\$ 403,495	\$ 406,630
Building	87,059	149,576
Passage of time (temporary in nature)		
Pledges receivable	71,000	63,050
Earnings from endowment investments	473,662	407,470
Held in perpetuity (permanent in nature)		
Endowment	<u>894,678</u>	<u>869,678</u>
Total	<u>\$ 1,929,894</u>	<u>\$ 1,896,404</u>

Net assets released from net assets with donor restrictions were as follows at December 31:

	<u>2024</u>	<u>2023</u>
For operations		
Satisfaction of purpose - program services	\$ 41,536	\$ 37,420
Passage of time - pledges receivable	106,050	63,478
Passage of time - endowment earnings	<u>63,282</u>	<u>61,352</u>
	210,868	162,250
For capital acquisition, placed in service		
Satisfaction of purpose - purchase of capital assets	<u>59,166</u>	<u>48,921</u>
Total	<u>\$ 270,034</u>	<u>\$ 211,561</u>

10. Endowment

Interpretation of Relevant Law

The Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund, if any, is classified as net assets with donor restrictions until those amounts are appropriated for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the Organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Organization; and
- (7) The investment policies of the Organization.

Spending Policy

The Organization has a policy of appropriating for expenditure an amount equal to 5% of the endowment fund's average fair market value over the prior 20 quarters. The earnings on the endowment fund are to be used for operations.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration (underwater). In the event the endowment becomes underwater, it is the Organization's policy to not appropriate expenditures from the endowment assets until the endowment is no longer underwater. There were no such deficiencies as of December 31, 2024 and 2023.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed or meet designated benchmarks while incurring a reasonable and prudent level of investment risk.

Strategies Employed for Achieving Objectives

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

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

Endowment Net Asset Composition by Type of Fund

The Organization's endowment consisted of assets with donor restrictions only and had the following related activities at December 31:

	<u>2024</u>	<u>2023</u>
Endowments, beginning of year	\$ 1,277,148	\$ 1,166,749
Contributions	25,000	-
Investment income	36,818	32,322
Change in fair value of investments	92,656	139,819
Spending policy appropriations	<u>(63,282)</u>	<u>(61,742)</u>
Endowments, end of year	<u>\$ 1,368,340</u>	<u>\$ 1,277,148</u>

11. Functional Expenses

The Organization provides various services to residents within its geographic location. Given the Organization is a service organization, expenses are allocated between healthcare, administrative and support and fundraising services based on the percentage of direct care wages to total wages, with the exception of program supplies which are 100% healthcare in nature.

Expenses related to providing these services were as follows:

	<u>2024</u>			
	<u>Healthcare Services</u>	<u>Administrative and Support Services</u>	<u>Fundraising Services</u>	<u>Total</u>
Salaries and wages	\$ 10,878,837	\$ 1,903,668	\$ 423,291	\$ 13,205,796
Employee benefits	1,758,112	240,355	68,898	2,067,365
Contracted services	438,890	216,850	8,848	664,588
Program supplies	2,452,258	-	-	2,452,258
Information technology	342,872	46,875	13,437	403,184
Occupancy	648,285	88,629	25,405	762,319
Other	1,011,163	138,026	39,625	1,188,814
Depreciation and amortization	669,370	91,511	26,232	787,113
Interest expense	<u>75,068</u>	<u>10,263</u>	<u>2,942</u>	<u>88,273</u>
Total	<u>\$ 18,274,855</u>	<u>\$ 2,736,177</u>	<u>\$ 608,678</u>	<u>\$ 21,619,710</u>

GREATER SEACOAST COMMUNITY HEALTH**Notes to Financial Statements****December 31, 2024 and 2023**

		<u>2023</u>			
	<u>Healthcare Services</u>	<u>Administrative and Support Services</u>	<u>Fundraising Services</u>	<u>Total</u>	
Salaries and wages	\$ 11,062,135	\$ 1,561,970	\$ 494,721	\$ 13,118,826	
Employee benefits	2,016,814	275,723	79,036	2,371,573	
Contract services	494,344	255,388	10,569	760,301	
Program supplies	2,093,214	-	-	2,093,214	
Information technology	616,842	84,330	24,173	725,345	
Occupancy	676,912	92,542	26,527	795,981	
Other	1,155,786	158,011	45,293	1,359,090	
Depreciation and amortization	657,626	89,905	25,772	773,303	
Interest expense	<u>79,826</u>	<u>10,913</u>	<u>3,128</u>	<u>93,867</u>	
Total	<u>\$ 18,853,499</u>	<u>\$ 2,528,782</u>	<u>\$ 709,219</u>	<u>\$ 22,091,500</u>	

12. Retirement Plans

The Organization has a defined contribution plan under IRC Section 401(k) that covers substantially all employees. For the years ended December 31, 2024 and 2023, the Organization contributed \$223,611 and \$245,423, respectively, to the plan. A portion of the 2024 contribution was funded by the use of \$68,697 in available plan forfeitures. The Organization did not use any plan forfeitures to help fund the 2023 contribution.

The Organization has an unqualified deferred compensation plan under IRC Section 457(b) for certain key employees of the Organization. The Organization did not contribute to the plan during the year ended December 31, 2024. The Organization contributed \$6,000 to the plan during the year ended December 31, 2023. The balance of the deferred compensation plan amounted to \$0 and \$73,482 at December 31, 2024 and 2023, respectively.

13. Medical Malpractice Insurance

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of December 31, 2024, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of both FTCA and additional medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew the additional medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Financial Statements

December 31, 2024 and 2023

14. Food Vouchers

The Organization acts as a conduit for the State of New Hampshire's Special Supplemental Food Program for Women, Infants and Children (WIC). The value of food vouchers distributed by the Organization was \$1,484,102 and \$1,425,107 for the years ended December 31, 2024 and 2023, respectively. These amounts are not included in the accompanying financial statements as they are not part of the contract the Organization has with the State of New Hampshire for the WIC program.

15. Litigation

From time-to-time, certain complaints are filed against the Organization in the ordinary course of business. Management vigorously defends the Organization's actions in those cases and utilizes insurance to cover costs over \$50,000 per case. In the opinion of management, there are no matters that will materially affect the Organization's financial statements.

SUPPLEMENTARY INFORMATION

GREATER SEACOAST COMMUNITY HEALTH

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2024

Federal Grant/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Contract Number	Total Federal Expenditures
<u>U.S. Department of Health and Human Services:</u>			
<u>Direct</u>			
<i>Health Center Program Cluster</i>			
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		\$ 2,753,279
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		<u>196,670</u>
Total AL 93.224			<u>2,949,949</u>
Grants for New and Expanded Services Under the Health Center Program	93.527		1,288,181
COVID-19 Grants for New and Expanded Services Under the Health Center Program	93.527		<u>23,332</u>
Total AL 93.527			<u>1,311,513</u>
Total Health Center Program Cluster			<u>4,261,462</u>
Congressional Directives	93.493		<u>5,988</u>
<u>Pass-Through</u>			
<i>State of New Hampshire Department of Health and Human Services</i>			
Public Health Emergency Preparedness	93.069	074-500589/90077028	20,424
Public Health Emergency Preparedness	93.069	102-500731/90077410	<u>20,041</u>
Total AL 93.069			<u>40,465</u>
Immunization Cooperative Agreements	93.268	102-500731/90023800	525
Immunization Cooperative Agreements	93.268	102-500731/90023010	<u>7,363</u>
Total AL 93.268			<u>7,888</u>
<i>Bi-State Primary Care Association, Inc.</i>			
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	n/a	27,495
<i>State of New Hampshire Department of Health and Human Services</i>			
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	102-500731/90577150	<u>55,438</u>
Total AL 93.391			<u>82,933</u>

The accompanying notes are an integral part of this schedule.

GREATER SEACOAST COMMUNITY HEALTH

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2024

Federal Grant/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Contract Number	Total Federal Expenditures
<i>State of New Hampshire Department of Child and Family Services</i>			
Marylee Allen Promoting Safe and Stable Families Program	93.556	102-500734/42107306	<u>19,521</u>
Temporary Assistance for Needy Families	93.558	500589/45030353	<u>195,422</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	102-500734/42106802	<u>3,582</u>
Social Services Block Grant	93.667	074-500589/45001501	<u>71,364</u>
<i>State of New Hampshire Department of Health and Human Services</i>			
National Bioterrorism Hospital Preparedness Program	93.889	074-500589/90077700	<u>4,144</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	102-500731/90080081	<u>42,052</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	074-500589/92057502	120,785
Block Grants for Prevention and Treatment of Substance Abuse	93.959	074-500589/90001022	10,140
Block Grants for Prevention and Treatment of Substance Abuse	93.959	010-092-33800000-500589/92057502	<u>158,940</u>
Total AL 93.959			<u>289,865</u>
Preventive Health and Health Services Block Grant	93.991	074-500589/92057502	<u>10,453</u>
<i>State of New Hampshire Department of Child and Family Services</i>			
Maternal and Child Health Services Block Grant to the States	93.994	102-500731/90004009	67,568
<i>State of New Hampshire Department of Health and Human Services</i>			
Maternal and Child Health Services Block Grant to the States	93.994	074-500585/45001502	<u>4,153</u>
Total AL 93.994			<u>71,721</u>
Total U.S. Department of Health and Human Services			<u>5,106,860</u>
<u>U. S. Department of Agriculture:</u>			
<u>Pass-Through</u>			
<i>State of New Hampshire Department of Health and Human Services</i>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	102-500589	<u>476,891</u>

The accompanying notes are an integral part of this schedule.

GREATER SEACOAST COMMUNITY HEALTH
Schedule of Expenditures of Federal Awards (Concluded)
Year Ended December 31, 2024

Federal Grant/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Contract Number	Total Federal Expenditures
<u>U.S. Department of Housing and Urban Development:</u>			
<u>Pass-Through</u>			
<i>City of Portsmouth New Hampshire</i>			
Community Development Block Grants/Entitlement Grants	14.218	n/a	<u>105,881</u>
<u>U.S. Department of Treasury:</u>			
<u>Pass-Through</u>			
<i>Bi-State Primary Care Association, Inc.</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	<u>2,063</u>
Total Expenditures of Federal Awards, All Programs			<u><u>\$ 5,691,695</u></u>

The accompanying notes are an integral part of this schedule.

GREATER SEACOAST COMMUNITY HEALTH

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2024

1. Summary of Significant Accounting Policies

Expenditures reported on the schedule of expenditures of federal awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. De Minimis Indirect Cost Rate

Greater Seacoast Community Health (the Organization) has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

3. Basis of Presentation

The Schedule includes the federal grant activity of the Organization. The information in this Schedule is presented in accordance with the requirements of the 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.



BDMP Assurance, LLP

**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
Greater Seacoast Community Health

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Greater Seacoast Community Health (the Organization), which comprise the balance sheet as of December 31, 2024, and the related statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 19, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Board of Directors
Greater Seacoast Community Health

Report on Compliance and Other Matters

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

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.

BDMP Assurance, LLP

Manchester, New Hampshire
May 19, 2025



BDMP Assurance, LLP

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

Board of Directors
Greater Seacoast Community Health

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Greater Seacoast Community Health's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2024. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on the Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Board of Directors
Greater Seacoast Community Health

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

Board of Directors
Greater Seacoast Community Health

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

BSP Assurance, LLP

Manchester, New Hampshire
May 19, 2025

GREATER SEACOAST COMMUNITY HEALTH

Schedule of Findings and Questioned Costs

Year Ended December 31, 2024

Section 1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified: Yes No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

Assistance Listing Number Name of Federal Program or Cluster

Health Center Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Section 2. Financial Statement Findings

None

GREATER SEACOAST COMMUNITY HEALTH

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2024

Section 3. Federal Award Findings and Questioned Costs

Finding Number: 2024-001

Finding Type: Significant Deficiency in Internal Controls Over Compliance related to Special Tests and Provisions

Information on the Federal Program: Program Name: Health Center Program Cluster (AL numbers 93.224 and 93.527)
Grant Awards: 2 H80CS04210-19-00 from May 1, 2023 through April 30, 2024 and 5 H80CS04210-29-00 from May 1, 2024 through April 30, 2025
Agency: U.S. Department of Health and Human Services, Health Resources and Services Administration
Pass-Through Entity: N/A

Criteria: In accordance with Section 330(k)(3)(G) of the Public Health Services Act (42 U.S. Code § 254b), as an FQHC, the Organization must have a sliding fee discount program in which the Organization's fee schedule is discounted based on a patient's ability to pay. In accordance with their policy, the Organization will monitor the accuracy of the discounts provided to patients by a monthly random audit of 15 visits where a sliding fee discount adjustment was received.

Condition: The Organization did not perform monitoring activities as outlined above from July 2024 through December 2024 as required by the Organization's sliding fee discount policy.

Cause: The Organization was unable to complete the task as expected due to an exceptionally high workload during this period. They were managing multiple priorities, which required their immediate attention, and as a result, were not able to allocate the necessary time to this particular responsibility.

Effect: It is possible the Organization may not apply sliding fee discounts to patient charges consistent with its sliding fee discount program and these errors may not be detected and corrected in a timely manner.

Questioned Costs: None

Repeat Finding: No

GREATER SEACOAST COMMUNITY HEALTH

Schedule of Findings and Questioned Costs (Concluded)

Year Ended December 31, 2024

Section 3. Federal Award Findings and Questioned Costs (Concluded)

Finding Number: 2024-001 (Concluded)

Recommendation: To help maintain compliance with the Organization's sliding fee discount program and related policy, we recommend the Organization strengthen its internal controls by implementing the following:

1. Establish a Formal Monitoring Calendar: Develop and maintain a documented monitoring calendar that includes monthly deadlines and responsible personnel for completing the required audits. This calendar should be reviewed and approved by supervisory staff and integrated into regular compliance reporting.

2. Assign Backup Personnel: Designate and train at least one backup staff member to perform sliding fee discount audits during periods of high workload or staff absences in order to maintain continuity and timely completion of required monitoring activities.

3. Monthly Oversight Review: Require supervisory review and sign-off on the completion of each monthly audit to verify that the monitoring activities were conducted and documented appropriately.

Views of a Responsible
Official and Corrective
Action Plan:

Management agrees with the finding and will implement the recommendations above and maintain consistency with their internal monitoring procedures moving forward.

Ashley E. Wheeler, MS, CPS

Organized and outgoing public health and prevention professional with a passion for creating stronger communities through strategic planning, capacity building & facilitating meaningful engagement

Education

Merrimack College North Andover, MA

Masters of Science in Health and Wellness Management

Class of 2016

Bachelor of Science in Health Science, Public Health

Class of 2015

Work History

Greater Seacoast Community Health Somersworth, NH

March 2019 – Present

Strafford County Public Health Network (SCPHN), Manager (February 2022 – Present)

SCPHN, Continuum of Care Manager (March 2019 – February 2022)

- Manage multiple grant programs related to public health priorities, including substance use, mental health, food security, chronic disease, vaccinations, and more
- Supervise team of SCPHN staff, providing leadership and support to their programs
- Develop and maintain budgets for all public health programs and contracts
- Identify, pursue and obtain more than \$1.1M of additional funding to support SCPHN initiatives independently and in collaboration with the organization's grant writer
- Lead strategic planning efforts to develop 3-Year Community Health Improvement Plan
- Facilitate Advisory Council, as well as regional coalitions and other groups focused on substance use and mental health, food security, chronic disease and more
- Host professional development and community education, including annual conference
- Develop and disseminate educational, marketing, and other materials across information channels
- Maintain website and social media presence to act as an information hub related to priority areas
- Provide technical assistance to aid in the development of coalitions and other grassroots efforts
- Create and foster strategic partnerships and facilitate collaboration with community-partners
- Build capacity of stakeholders to contribute to the improvement of public health in our communities
- Act as the primary vaccine manager for flu and COVID-19 vaccination clinics including logistical coordination, budgets, state contracts and partner agreements and overseeing operations
- Support recruitment and coordination of Medical Reserve Corps (MRC) volunteers

City of Malden Board of Health Malden, MA

July 2016 – March 2019

Substance Abuse Prevention Outreach Manager

- Managed all operational and financial aspects of Partnerships for Success grant program
- Utilized the Strategic Prevention Framework to develop and implement community-wide policy, system and practice change supporting substance use prevention
- Facilitated strategic planning and working group meetings with stakeholders
- Created and motivated network of professionals to work collaboratively across sectors
- Organized and hosted professional development workshops, community forums and events
- Provided technical assistance to organizations working locally in substance use prevention
- Assisted Health Department with daily functions such as customer assistance and accounts payable

City of Melrose Health Department Melrose, MA
Substance Abuse Prevention Collaborative Project Assistant

March 2018 – June 2018

- Managed quarterly e-newsletter content
- Tracked and recorded state legislative bills regarding alcohol policy
- Assisted in data collection efforts to inform on strategy development
- Provided administrative support to coordinator

Certifications & Qualifications

Certified Prevention Specialist
NH Prevention Certification Board

March 2021

NAMI NH Connect Suicide Prevention Trainer
National Alliance on Mental Illness

August 2021

CPR Certification for Healthcare Providers
American Heart Association

November 2023

BARRY SANDBERG



SUMMARY of EXPERIENCE:

A record of results, with excellent recommendations, and progressive administrative experience in public service, nonprofit management, higher education, and health care; Applied skills in:

- | | | |
|-----------------------|--------------------------|-------------------------------|
| project management | staff development | grant management |
| program evaluation | strategic planning | volunteer and client services |
| operations management | government relations | conference planning |
| compliance and QA | contracting and auditing | budget management |

CAREER HIGHLIGHTS:

Public Health Program Coordinator ***(Nov. 2022 – current)***

Greater Seacoast Community Health – SC Public Health Network

Implement and manage a statewide grant program, intended to help increase access to evidence-based prevention programming and strategies designed to prevent substance misuse, mental health disorders, and suicides amongst young adults aged 18-29

Working with a coalition of community stakeholders, the team will plan and coordinate curriculum trainings, establish program policies and procedures, develop program evaluations, and create a Young Adult Advisory Council (YAAC).

Project Coordinator/Director ***(October 2018 – Oct. 2022)***

State of New Hampshire/Dept. of Health and Human Services
Bureau of Drug & Alcohol Services

- Part of the team to oversee and manage **\$55 million-dollar** State Opioid Response (SOR) grant program
- Responsible for oversight and management of 17 **service contracts** around the state
- Modify and implement **policies and procedures** for SOR program operations.
- Evaluate the development and implementation of operating procedures for **billing public and private insurance** for services provided
- Present program **status reports** and other informational reports to meet federal requirements and for use by department leadership
- Serve as point of **contact with SAMHSA** regarding SOR project issues and reporting
- Analyze **statistical and fiscal reports** to ensure federal compliance
- Monitor and provide **technical assistance** on program procedures and policies

Grants Management Specialist

(November 2011 – July 2015)

Commonwealth of Massachusetts / Department of Correction
Division of Inmate Training & Education

- Managed all records, finances, **personnel, volunteers, data collection, compliance** and re-application process for Division's **federal grant projects**
- Administered the Division's DOC **policy compliance and audit** process
- Worked with management team to conduct and **ensure quality assurance**
- Led a **6-month strategic planning process**, adopted by the Division and executive team

Senior Project Director (internal promotion)

(April 2008 to August, 2009)

University of Massachusetts Medical School/CWM:
Training, Education and Dissemination Unit (HR)

- Helped start-up of new unit, and developed **mission, vision, and values statement**
- **Reviewed all project applications** for department funding
- Managed department efforts in **Foundation research, Grants development, On-Line learning, Budget, Marketing assessment, and other strategic functions**

Assistant Program Director/Evaluator

(January 2003 to April 2008)

University of Massachusetts Medical School:
NEAETC (New England AIDS Education and Training Center)

- Directed **daily operations**, including **grants management** with government funders; **contract oversight** with 20 regional providers; oversight of **data management** and program **evaluation** efforts; **special projects**, such as Faculty Development
- **Supervised** program development and data management staff
- Worked with **senior management** in program planning and quality assurance
- Liaison with **federal HHS funders** and project officers

BENCHMARKS and ACCOMPLISHMENTS:

- Provided **coordination and management** in the implementation of the \$55 million SAMHSA-funded NH State Opioid Response (SOR) project
- Helped develop and stand-up the **NH Doorway system**
- Coordinated and helped author response to 2012 **federal grant solicitation, resulting in \$600,000 award to Department Of Correction (MA)**
- Supervised program staff and 20 regional sites in order to improve **training course content and program evaluation plan**; prepared annual federal grant submissions – **resulting in overall award funding of nearly \$10 million**

EDUCATION:

“Fundamentals of **Project Management**” (workshops)
Master's in **Public Administration** (MPA), Baruch College, CUNY
Concentration: **organization management**
M.S. and Ed. S., **Student Affairs Administration** and Education