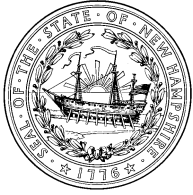


160 - 6/17/26



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 13, 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 SOS Recovery Community Organization, Inc. (VC#458264), Rochester, NH, in the amount of \$110,000 to provide Family Support Coordinator services, with the option to renew for up to two (2) additional years, effective July 1, 2026, upon Governor and Council approval through June 30, 2027. 100% General Funds.

Funds are available in the following account for State Fiscal Year 2027, with the authority to adjust budget line items within the price limitation through the Budget Office, if needed and justified.

05-95-92-920510-33820000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: DIVISION FOR BEHAVIORAL HEALTH, BUREAU OF DRUG AND ALCOHOL SVCS, GOVERNOR COMMISSION FUNDS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	102-500731	Contracts for Prog Svc	92058515	\$110,000
			Total	\$110,000

EXPLANATION

The purpose of this request is to provide Family and Community Support Group Coordinator services that will sustain and expand support for families and community support group facilitators who assist individuals with Substance Use Disorder (SUD) and/or Co-occurring mental health Disorders (COD).

Approximately 1,900 individuals will be served annually.

The Contractor will provide family support services, including substance use education, help connecting to needed resources, and opportunities for peer-to-peer support and mentoring. These services help families better understand substance use, strengthen resilience, and build skills to support loved ones while maintaining stability within their households. A key strength of this model is the peer-led nature of the support, which allows families to learn from and mentor one another based on shared lived. The Contractor will also provide training, support, and ongoing guidance to Family and Community Support Group facilitators statewide. This support ensures

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 2 of 2

that peer-led groups remain strong, effective, and sustainable. In addition, the Contractor will provide educational opportunities and scholarship support to help facilitators expand their knowledge, strengthen leadership skills, and improve their capacity to effectively serve families impacted SUD and/or COD.

The Department will monitor services by reviewing monthly and quarterly progress reports submitted by the Contractor and meeting with the Contractor on a monthly basis, or as otherwise requested by the Department.

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 March 5, 2026, through April 8, 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 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, there will be fewer family support groups available across the state. Many families would lose access to basic information, resources, and peer support that help them manage a loved one's substance use or mental health needs. This could make it harder for families to cope and could affect the health and stability of communities. Fewer trained facilitators would also mean fewer chances to connect people with the services they need in a timely way.

Area served: Statewide.

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-03-FAMIL

Project Title Family Support Coordinator Services

	Maximum Points Available	Archways	SOS Recovery Community Organization
Technical			
Q1 Experience developing, facilitating, and supporting groups	180	160	180
Q2 Determining need	120	80	115
Q3 Capacity/staffing	170	110	160
Q4 Information sharing and training plan	160	115	150
Q5 Ensuring maximum participation	70	50	70
Subtotal - Technical	700	515	675
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	250
Vendor Budget Evaluation	50	35	50
Subtotal - Cost	300	285	300
TOTAL POINTS	1000	800	975
TOTAL PROPOSED VENDOR COST		\$110,000	\$110,000

	Reviewer Name	Title
1	Kevin Divers	Finance Administrator
2	Amanda Merrill	Child and Adolescent Public Health Nurse Consultant
3	Ayla Fraser	Peer Program Specialist
4	Deb Dettor	Community Development Specialist

Subject: Family Support Group Coordinator (RFP-2027-DBH-03-FAMIL-01)

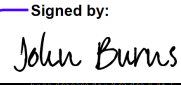
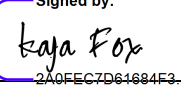

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name SOS Recovery Community Organization, Inc.		1.4 Contractor Address PO Box 1090 Rochester, NH 03866	
1.5 Contractor Phone Number (603) 969-1305	1.6 Account Unit and Class TBD	1.7 Completion Date 6/30/2027	1.8 Price Limitation \$110,000
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: 5/14/2026		1.12 Name and Title of Contractor Signatory John Burns Executive Director	
1.13 State Agency Signature Signed by:  Date: 5/14/2026		1.14 Name and Title of State Agency Signatory Kaja 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) By:  Robyn Guarino Attorney On: 5/14/2026			
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.

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.

**New Hampshire Department of Health and Human Services
Family Support Coordinator Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2026 (“Effective Date”).

1.2. 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.

1.3. 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.

1.4. 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

**New Hampshire Department of Health and Human Services
Family Support Coordinator Services**

EXHIBIT A

managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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New Hampshire Department of Health and Human Services
Family Support Group Coordinator Services
Exhibit B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide statewide family and community support group coordinator services that assist a network of existing and new family and community support group facilitators who serve families of Individuals with Substance Use Disorders (SUD) and/or Co-Occurring mental health Disorders (COD).
- 1.2. The Contractor must ensure services are available statewide.
- 1.3. The Contractor must ensure family and community support group services provide opportunities for families to:
 - 1.3.1. Share personal experiences and coping strategies; and
 - 1.3.2. Share information about resources and treatments to effectively respond to their loved one who has a substance use disorder.
- 1.4. The Contractor must engage all NH Doorways providers and 2-1-1 NH on a quarterly basis in order to:
 - 1.4.1. Build referral bases.
 - 1.4.2. Identify needs.
 - 1.4.3. Conduct gap and barrier analysis on an ongoing basis.
- 1.5. The Contractor must conduct outreach to increase community engagement, including but not limited to:
 - 1.5.1. Activities to increase support groups in identified areas.
 - 1.5.2. Recruitment efforts for new group facilitators.
- 1.6. The Contractor must determine the status of current family and community support groups and the need for additional family and community support groups throughout the state.
- 1.7. The Contractor must conduct quarterly stakeholder meetings, either virtually or in person, to facilitate engagement activities relative to family and community support group coordinator services, ensuring participating stakeholders include, but are not limited to:
 - 1.7.1. NH Doorways providers.
 - 1.7.2. 2-1-1 NH.
 - 1.7.3. Public health networks.
 - 1.7.4. Recovery community organizations.
 - 1.7.5. Family resources centers.
 - 1.7.6. Treatment providers.

New Hampshire Department of Health and Human Services
Family Support Group Coordinator Services
Exhibit B

- 1.7.7. Peer Support Agencies
- 1.7.8. NAMI New Hampshire
- 1.8. The Contractor must serve as a subject matter expert on peer-to-peer support families with SUD/COD struggles in a variety of ways, including, but not limited to, serving on work groups, advisory councils, and committees relating to SUD/COD.
- 1.9. The Contractor must facilitate quarterly focus groups, either digitally or in person, in collaboration with family and community support group facilitators and community partners to gather and assess data relating to the needs of individuals served in order to identify successes, challenges, gaps, barriers and specific needs and implement improvements as needed.
- 1.10. The Contractor must collaborate with recovery community centers statewide and the Department's facilitating organization for recovery community centers to:
 - 1.10.1. Identify the needs of family and community support group meetings;
 - 1.10.2. Identify qualified candidates to be trained in facilitating family and community support group meetings;
 - 1.10.3. Create a plan to disseminate information on family and community support group networks;
 - 1.10.4. Develop and implement family and community support group facilitator training for individuals to be trained in facilitating family support groups.
 - 1.10.5. Recruit and train facilitators through the use of:
 - 1.10.5.1. Flyers.
 - 1.10.5.2. Networking.
 - 1.10.5.3. Marketing materials. And
 - 1.10.5.4. Dedicated page on the Contractor's website that offers information on how to become a family support group facilitator.
 - 1.10.6. Ensure each family and community support group is hosted by at least two (2) facilitators.
 - 1.10.7. Engage directly inside treatment programs, recovery centers, and hospitals.
 - 1.10.8. Providing in-person outreach during crisis, emergency, or hospital-based encounters.
 - 1.10.9. Provide collaborative programming with juvenile diversion programs,

New Hampshire Department of Health and Human Services
Family Support Group Coordinator Services
Exhibit B

justice-involved populations, and youth-serving agencies.

- 1.11. The Contractor must expand utilization of digital platforms to increase engagement, attendance and participation among the appropriate target audience for meetings, trainings, and focus groups described herein.
- 1.12. The Contractor must work to increase attendance in family and community support group meetings as follows:
 - 1.12.1. A minimum of 100 individuals monthly for online and in-person family and community support groups within the first year of contracted services;
 - 1.12.2. A minimum of 5 family and community support group facilitators who are recruited and trained for the NH network of family and community support group facilitators within 120 days from resulting contract effective date, or as otherwise approved by the Department.
 - 1.12.3. A minimum of 5 trained new family and community support group facilitators, annually.
- 1.13. The Contractor must establish an information sharing plan to ensure family and community support groups, have access to information and resources. The Contractor must:
 - 1.13.1. Create and disseminate comprehensive material that can be disseminated to facilitators, statewide, that support their efforts.
 - 1.13.2. Compile subject matter information to produce quarterly newsletters for all trained facilitators.
 - 1.13.3. Invite all facilitators to quarterly meetings in order to engage in:
 - 1.13.3.1. Continuing education discussions and opportunities;
 - 1.13.3.2. Networking opportunities;
 - 1.13.3.3. Discussions regarding feedback on successes and challenges; and
 - 1.13.3.4. Discussions regarding barriers to successfully engage family support groups.
 - 1.13.3.5. Engage each facilitator in one-on-one meetings in order to identify facilitator needs and provide information or resources that are available in order to meet the identified needs.
 - 1.13.4. Utilize consultant services to inform training curriculum development to ensure sensitivity to diverse cultures who may or may not have engagement with family support services.
- 1.14. The Contractor must ensure all family and community support group facilitators

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have the skills and knowledge necessary for group facilitation and a solid understanding of the challenges that families served are facing. The Contractor must:

- 1.14.1. Ensure training, either on-line or face-to-face, includes elements relative to SUD/COD as well as:
 - 1.14.1.1. Training curriculum approved by the Department;
 - 1.14.1.2. Suicide Prevention education; and
 - 1.14.1.3. Boundaries training.
- 1.14.2. Offer industry-standard parenting programs that support families affected by SUD/COD, including but not limited to:
 - 1.14.2.1. Nurturing Parenting Program groups, virtual and in-person.
 - 1.14.2.2. Parenting Program for Fathers in Recovery.
 - 1.14.2.3. Parenting classes delivered in correctional facilities or treatment programs.
 - 1.14.2.4. Skill-building groups focused on family communication, boundaries, resilience, and recovery-supportive parenting.
- 1.14.3. Collaborate with nationally-recognized subject matter experts and experts in family recovery supports within and outside of NH to develop curriculum to be utilized for facilitator trainings, as approved by the Department. The Contractor shall:
 - 1.14.3.1. Include a minimum of two (2) dually-licensed clinical mental health experts who will give feedback on curriculum content to ensure trauma-informed care approaches are sensitive to individuals with trauma and co-occurring issues.
 - 1.14.3.2. Ensure curriculum utilizes best practices and evidence-informed strategies for peer-based facilitation of support groups for individuals with SUD/COD.
 - 1.14.3.3. Develop and submit the facilitator training curriculum to the Department for approval no later than 90 days from the contract effective date, which focuses on:
 - 1.14.3.3.1. How to facilitate mutual aid meetings for family members;
 - 1.14.3.3.2. How to create a safe space for individuals involved in meetings;
 - 1.14.3.3.3. Basics on SUD, COD, trauma-informed care and strategies and techniques for best practices in active listening and body language;
 - 1.14.3.3.4. Appropriate boundaries for facilitators;

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- 1.14.3.3.5. Basic motivational interviewing skills in a group facilitator role; and
- 1.14.3.3.6. How to offer empathy and validations to individuals involved in meetings who may be in crisis.
- 1.14.4. Offer trainings at multiple venues, including but not limited to offering trainings through digital formats, to ensure statewide availability of training curriculum. The Contractor must ensure:
 - 1.14.4.1. There is no cost to training participants for family and community support group facilitators required trainings, which must be offered a minimum of four (4) times per year as both:
 - 1.14.4.1.1. A one-day six-hour facilitator training; and/or
 - 1.14.4.1.2. Two three-hour sessions for individuals who cannot attend a full one-day six-hour training.
 - 1.14.4.2. Low cost for training participants who engage in additional trainings that are not required, but are recommended.
 - 1.14.4.3. Fifteen (15) scholarships are available for community members engaged with the family and community support groups who want to become trained group facilitators.
- 1.14.5. Training must be offered in suicide prevention and/or postvention a minimum of four (4) times per year by NH Alcohol & Drug Abuse Counselors Association (NHADACA) or another training provider otherwise approved by the NH Board of Licensing for Alcohol and Other Drugs.
- 1.14.6. Provide enhanced youth and adolescence support services through implementation of the Collaborative Proactive Solutions (CPS) model. Activities may include:
 - 1.14.6.1. Delivering recurring 8-week CPS parenting classes for caregivers of adolescents experiencing behavioral health, recovery, or systems involved challenges.
 - 1.14.6.2. Training Contractor staff and partner agencies through a CPS “train the trainer” model to expand statewide capacity.
 - 1.14.6.3. Hosting informational sessions and supporting community partners in launching CPS-based classes.
 - 1.14.6.4. Collecting and reporting data on class attendance, participant demographics, outcomes, and technical assistance provided.
 - 1.14.6.5. Integrating family engagement strategies into youth diversion programs, schools, and other youth serving

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systems.

- 1.14.7. Provide 1-2 hour digital workshops bi-annually on:
 - 1.14.7.1. Self-care issues;
 - 1.14.7.2. Boundaries;
 - 1.14.7.3. Multiple Pathways of Recovery
 - 1.14.7.4. Global perspectives
 - 1.14.7.5. Family dynamics training; and
 - 1.14.7.6. Compassion fatigue.
- 1.15. The Contractor must ensure families most in need of family and community support group services are aware of services in their communities and/or service areas while ensuring family privacy is respected including during group meetings. The Contractor must:
 - 1.15.1. Create and disseminate comprehensive digital and internet-based material that can be distributed in recovery community centers and clinical treatment and mental health providers, statewide, through:
 - 1.15.1.1. Webpages;
 - 1.15.1.2. Flyers; and
 - 1.15.1.3. Posters.
 - 1.15.2. Distribute a quarterly newsletter that provides information and resources to facilitators.
 - 1.15.3. Utilize networks to disseminate information and information sessions with the networks to ensure saturation of information within the communities.
 - 1.15.4. Developing digital and print materials such as flyers, brochures, newsletters, email campaigns, and social media content.
 - 1.15.5. Creating integrated marketing campaigns to highlight family support offerings.
 - 1.15.6. Participating in statewide and regional events such as recovery rallies, conferences, public health conferences, and community fairs.
 - 1.15.7. Ensuring all materials are trauma informed and accessible.
- 1.16. The Contractor must ensure maximum participation of group members attending family and community support group meetings by:
 - 1.16.1. Encouraging self-directed participation in order to encompass participation by parents who may be traumatized, have social anxiety, or feel uncomfortable in groups.

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- 1.16.2. Offering a variety of formats for meetings, based on local needs.
- 1.16.3. Encouraging participation in groups of less than 12 individuals by offering each member an opportunity to introduce themselves, including the reason for attendance.
- 1.16.4. Providing standard 60-minute meeting formats that are predictable and include parts that are not limited to:
 - 1.16.4.1. Time for introductions of facilitators and participants, if appropriate.
 - 1.16.4.2. Time for equitable sharing among participants.
 - 1.16.4.3. Ability to ensure anonymity of participants.
 - 1.16.4.4. Time to share tools and resources that may be available to assist participants.
 - 1.16.4.5. Closing statements that include time for individuals in crisis, and individuals who do not wish to broadly share experiences, to have one-on-one conversations with the facilitator.
- 1.17. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.18. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.
- 1.19. The Contractor may be required to ensure the Contractor's staff involved in the provision of services under this Agreement participate in annual training hosted by NH Alcohol & Drug Abuse Counselors Association on Families & Addiction as required by the Department.
- 1.20. Reporting
 - 1.20.1. The Contractor must submit Monthly progress reports which include, but are not limited to:
 - 1.20.1.1. De-Identified information about support group meetings that includes, but is not limited to:
 - 1.20.1.1.1. Date and location of meetings.
 - 1.20.1.1.2. Topics covered.
 - 1.20.1.1.3. Number of support groups monitored through this contract.
 - 1.20.1.1.4. Number of family members participating in support groups monitored through this contract.
 - 1.20.1.1.5. Number of new participants.
 - 1.20.1.2. Family Support Group Facilitator information that includes,

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but is not limited to:

- 1.20.2. The Contractor must submit quarterly progress reports which include, but are not limited to:
 - 1.20.2.1. Number of active facilitators and the group(s) facilitated.
 - 1.20.2.2. Action plan for recruiting additional facilitators for any group with fewer than two (2) facilitators.
 - 1.20.2.3. Training information including, but not limited to dates, locations, and names of required trainings attended by each facilitator, and:
 - 1.20.2.3.1. Number of new Family and Community Support Facilitators completing training.
 - 1.20.2.3.2. Dates and locations of suicide prevention/postvention and other trainings.
 - 1.20.2.3.3. Number of individuals completing trainings.
 - 1.20.2.4. Training scholarship information including, but not limited to:
 - 1.20.2.4.1. Date, location, and title of training.
 - 1.20.2.4.2. Total number of scholarship recipients.
 - 1.20.2.4.3. Total dollar amount of scholarship(s).
 - 1.20.2.4.4. Running tally of the number of scholarships provided for trainings.
 - 1.20.2.5. Marketing community engagement development efforts, which includes but is not limited to:
 - 1.20.2.5.1. Outreach and marketing efforts.
 - 1.20.2.5.2. Outreach activities to determine the need for additional support groups.
 - 1.20.2.5.3. Activities to increase support groups in identified areas, including but not limited to recruitment efforts for new group facilitators.
 - 1.20.2.5.4. A narrative detailing outreach and marketing efforts.
 - 1.20.2.5.5. A narrative detailing engagement with work groups, advisory councils, and committees relating to SUD.
 - 1.20.2.5.6. A narrative detailing activity to assess the need for additional support groups.
 - 1.20.2.5.7. Any comments regarding treatment, recovery, incarceration, and/or recurrence.
- 1.20.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:
 - 1.20.3.1. The Department will monitor Contractor performance by

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establishing a baseline measure of the number of family support groups available in the state during the first year of the contract.

- 1.20.3.2. The Contractor must achieve an increase of 10% over the baseline measure in Subsection 1.19.3.1 during the second year, as tracked and measured through quarterly reporting.
 - 1.20.3.3. The Contractor must establish a baseline measure of the number of family members participating in family support group during the first year of the contract.
 - 1.20.3.4. The Contractor must actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.
 - 1.20.3.5. The Contractor may be required provide other key data and metrics to the Department, including client-level demographic, performance, and service data.
 - 1.20.3.6. Where applicable, the Contractor must collect and share data with the Department in a format specified by the Department.
- 1.20.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.21. Background Checks

- 1.21.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.21.1.1. 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;
 - 1.21.1.2. 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; and
 - 1.21.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.22. Confidential Data

- 1.22.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the

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Department's Information Security Requirements Exhibit as referenced below.

1.22.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing 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.

1.23. Privacy Impact Assessment

1.23.1. 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:

1.23.1.1. How PII is gathered and stored;

1.23.1.2. Who will have access to PII;

1.23.1.3. How PII will be used in the system;

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

1.23.1.5. Privacy practices.

1.23.2. 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.

1.24. Contract End-of-Life Transition Services

1.24.1. General Requirements

1.24.1.1. 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 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

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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.

- 1.24.1.2. 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.
- 1.24.1.3. 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.
- 1.24.1.4. 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.
- 1.24.1.5. 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.
- 1.24.1.6. 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 to destruction, refer to the terms and conditions of the Department’s DHHS Information Security Requirements Exhibit.

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1.24.2. Completion of Transition Services

1.24.2.1. 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.

1.24.2.2. 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.

1.24.3. Disagreement over Transition Services Results

1.24.3.1. 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.

1.25. Website and Social Media

1.25.1. 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.

1.25.2. 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 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

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Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

1.25.3. State of New Hampshire's Website Copyright

1.25.3.1. 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:

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

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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.

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

4. Records

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

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- 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. 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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EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% 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 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 by 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 InvoicesForContract@dhhs.nh.gov or mailed to:

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

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EXHIBIT C

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.
 - 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.

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EXHIBIT C

- 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.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	SOS Recovery Community Organization, Inc.
Budget Request for:	RFP-2027-DBH-03-FAMIL
Budget Period	7/1/26-6/30/27
Indirect Cost Rate (if applicable)	15%
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$62,341
2. Fringe Benefits	\$13,715
3. Consultants	\$6,000
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$500
6. Travel	\$1,728
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$4,350
8. (c) Other - Occupancy	\$7,018
Other (please specify)	\$0
Other (please specify)	\$0
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$95,652
Total Indirect Costs	\$14,348
TOTAL	\$110,000

Contractor Initials: Initial
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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.

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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

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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.

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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: DX97D93KGRG3
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: SOS Recovery Community Organization

5/14/2026
Date: _____

Signed by:
John Burns
Name: John Burns
Title: Executive Director

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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

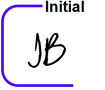
or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

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.

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

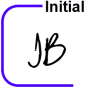
8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit 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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New Hampshire Department of Health and Human Services

Exhibit E

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.).

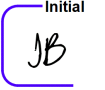
Contractor Initials 

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Exhibit E

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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Exhibit E

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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Exhibit E

DHHS Information Security Requirements

- 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.

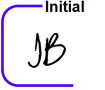
Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until 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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New Hampshire Department of Health and Human

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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- 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 in

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Business Associate Agreement
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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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Exhibit F

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

SOS Recovery Community Organization

The State

Name of the Contractor

Signed by: Kaja Fox
2A0FEC7D64684F3...

Signed by: John Burns
BC49C31BA94944E...

Signature of Authorized Representative

Signature of Authorized Representative

Kaja Fox

John Burns

Name of Authorized Representative

Name of Authorized Representative

Director

Executive Director

Title of Authorized Representative

Title of Authorized Representative

5/14/2026

5/14/2026

Date

Date

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State of New Hampshire

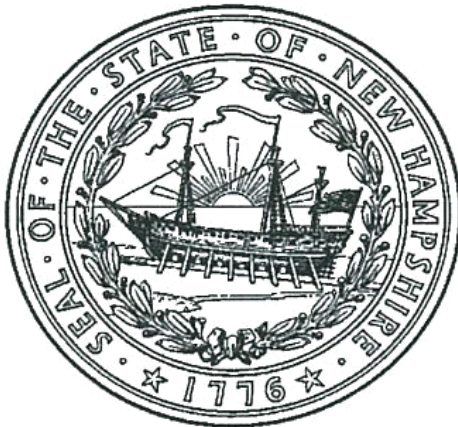
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOS RECOVERY COMMUNITY ORGANIZATION, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 25, 2022. 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: **914698**

Certificate Number: **0007918172**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 28th day of 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, Charles Mancuso, hereby certify that:

1. I am the duly elected President of the Board of Directors of SOS Recovery Community Organization, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on February 9, 2024, at which a quorum of the Directors were present and voting.

VOTED: That **John Burns, Executive Director**, is duly authorized on behalf of SOS Recovery Community Organization to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that the vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position 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: 4/28/2026

Signed by:

Charles Mancuso

1528A5EF98CF443

Signature of Elected Officer

Name: Charles Mancuso

Officer Title: Board President

NONPROFIT COVER SHEET

A. Entity Name: SOS Recovery Community Organization

B. Entity's Contact Information:

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

Name / Phone / Email: John Burns, 603-969-1305, john@sosrco.org

Person responsible for Accuracy and Completeness of information provided:

Name: John Burns Title: Executive Director

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>
Charles Mancuso (President)	Retired
Bradford Paige (Treasurer)	Retired President & CEO Kennebunk Savings Bank.
Elizabeth Cushing (Secretary)	Investigator – NH Public Defenders
James Duffy	Founder and President, Smoke Works
Lara Drolet	Former Chief Marketing and Communications Office, Greater Seacoast Community Health
John Iudice, LICSW, MLADC	Owner, Addiction Recovery Services
Caitlin McGrath-Levesque	Co-Founder and Executive Director, Red's Good Vibes

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>
Samantha MacKenzie	Family and Adolescent Supervisor	49920	24960
Kaden Taylor	Family Recovery Support Coordinator	41600	20,800
Danielle Sloane	Family Recovery Support Coordinator	49274.94	16581.00

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

E. Check one of the following:

- 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:

- 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>

34117	SOS Recovery Community Organization, Inc.	4 Broadway PO Box 1090	Dover	NH	03820	G	5/15/2026
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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>	\$ N/A	<i>Compensation of officers, directors, and key personnel</i>	\$
<i>Donations</i>	\$	<i>Other salaries & wages</i>	\$
<i>Program Services Revenue</i>	\$	<i>Payroll taxes & employee benefits</i>	\$
<i>Interest & Dividends</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<i>All other Revenue</i>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
<u>Total Revenue</u>	\$	<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>	\$		



SOS Recovery Community Organization

Our Mission

The mission of SOS Recovery Community Organization is to support all people affected by substance use with peer-based solutions and advocacy to reduce the harm and stigma of drugs.

Our Vision

SOS Recovery Community Organization envisions a world where recovery is widely embraced through low-barrier access to inclusive and respectful supports, and where all who seek recovery have access to the care and resources they need to achieve their self-defined goals.



RECOVERY COMMUNITY
ORGANIZATION

**SOS RECOVERY COMMUNITY
ORGANIZATION
FINANCIAL STATEMENTS**

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(With Independent Auditor's Report Thereon)

SOS RECOVERY COMMUNITY ORGANIZATION
FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
SOS Recovery Community Organization
Rochester, New Hampshire 03867

Opinion

We have audited the financial statements of SOS Recovery Community Organization (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of SOS Recovery Community Organization as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 SOS Recovery Community Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

Other accountants performed a compilation engagement with respect to the 2023 financial statements and their report thereon, dated July 15, 2024, stated that they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurance on them.

Responsibilities of Management for the Financial Statements

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

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 SOS Recovery Community

Organization's ability to continue as a going concern for 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 generally accepted 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 GAAS, 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 SOS Recovery Community 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 SOS Recovery Community 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.

Murphy Gaudreau Hoskinson, Inc.

Murphy Gaudreau Hoskinson, Inc.
Nashua, New Hampshire
July 11, 2025



	<u>2024</u>	<u>2023 (Compiled)</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 451,944	\$ 135,292
Accounts receivable	36,139	14,830
Grants receivable	181,608	197,252
Prepaid expenses	1,051	1,000
Total Current Assets	<u>670,742</u>	<u>348,374</u>
Property and Equipment - Net	<u>179,088</u>	<u>214,388</u>
Operating Leases Right-of-Use Assets - Net	<u>343,346</u>	<u>158,409</u>
Long-term Assets		
Security deposits	<u>2,200</u>	<u>4,350</u>
Total Assets	<u>\$ 1,195,376</u>	<u>\$ 725,521</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current portion of operating leases liability	78,657	80,451
Accounts payable	38,386	25,646
Accrued expenses	30,532	18,052
Contract liability	7,862	1,626
Total Current Liabilities	<u>155,437</u>	<u>125,775</u>
Long-Term Liabilities		
Long-term operating leases liability - net of current porti	<u>270,300</u>	<u>80,520</u>
Total Liabilities	<u>425,737</u>	<u>206,295</u>
Net Assets		
Without donor restrictions	565,185	284,018
With donor restrictions	204,454	235,208
Total Net Assets	<u>769,639</u>	<u>519,226</u>
Total Liabilities and Net Assets	<u>\$ 1,195,376</u>	<u>\$ 725,521</u>

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

SOS RECOVERY COMMUNITY
ORGANIZATION

STATEMENT OF ACTIVITIES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Grants, Contributions and Other Support			
Grant revenue	\$ 1,301,657	\$ 242,608	\$ 1,544,265
Contributions and support	14,416	-	14,416
Special events (net of direct costs totaling \$89,479)	26,189	-	26,189
Gaming revenue	46,463	-	46,463
Net assets released from restrictions	273,362	(273,362)	-
Total Grants, Contributions and Other Support	1,662,087	(30,754)	1,631,333
Coaching service fees			
Coaching service fees	101,741	-	101,741
Restaurant revenues			
Restaurant revenues	276,844	-	276,844
Less cost of goods sold	(87,221)	-	(87,221)
Net Service Revenue	291,364	-	291,364
Other Income			
Interest income	3,826	-	3,826
Total Support, Revenue and Other Income	1,957,277	(30,754)	1,926,523
Expenses			
Program services	1,513,656	-	1,513,656
General and administration	162,454	-	162,454
Total Expenses	1,676,110	-	1,676,110
Change in Net Assets	281,167	(30,754)	250,413
Net Assets - Beginning	284,018	235,208	519,226
Net Assets - Ending	\$ 565,185	\$ 204,454	\$ 769,639

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

SOS RECOVERY COMMUNITY
ORGANIZATION

STATEMENT OF ACTIVITIES AND
CHANGES IN NET ASSETS (COMPILED)
FOR THE YEAR ENDED DECEMBER 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Grants, Contributions and Other Support			
Grant revenue	\$ 676,397	\$ 235,208	\$ 911,605
Contributions and support	10,490	-	10,490
Special events (net of direct costs totaling \$6,081)	15,187	-	15,187
In-kind contributions	196,782	-	196,782
Total Grants, Contributions and Other Support	<u>898,856</u>	<u>235,208</u>	<u>1,134,064</u>
Coaching service fees	59,338	-	59,338
Restaurant revenues	49,271	-	49,271
Less cost of goods sold	<u>(22,038)</u>	<u>-</u>	<u>(22,038)</u>
Net Service Revenue	<u>86,571</u>	<u>-</u>	<u>86,571</u>
Total Support and Revenue	<u>985,427</u>	<u>235,208</u>	<u>1,220,635</u>
Expenses			
Program services	526,441	-	526,441
General and administration	174,968	-	174,968
Total Expenses	<u>701,409</u>	<u>-</u>	<u>701,409</u>
Change in Net Assets	<u>284,018</u>	<u>235,208</u>	<u>519,226</u>
Net Assets - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets - Ending	<u>\$ 284,018</u>	<u>\$ 235,208</u>	<u>\$ 519,226</u>

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

SOS RECOVERY COMMUNITY
ORGANIZATION

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Recovery Support	Family Recovery Support Services	Fold'd	Peer Strength Criminal Justice	Harm Reduction	Hospital RSS	Training	Total Program Services	General and Administration	Total Functional Expenses
Advertising and promotion	\$ 5,838	\$ 823	\$ 3,541	\$ 2,478	\$ 420	\$ 629	\$ 201	\$ 13,930	\$ 1,473	\$ 15,403
Bank and credit card fees	7,166	1,010	4,347	3,042	516	772	247	17,100	1,808	18,908
Depreciation	24,988	479	8,115	1,266	-	-	-	34,848	4,097	38,945
Dues and subscriptions	964	136	585	409	69	104	33	2,300	243	2,543
Employee benefits	34,394	4,847	20,860	14,599	2,477	3,704	1,185	82,066	8,678	90,744
Information technology	3,728	525	2,261	1,582	269	401	128	8,894	941	9,835
Insurance	16,412	314	5,332	832	-	-	-	22,890	2,692	25,582
Licenses and fees	57	8	35	24	4	6	2	136	14	150
Meals and entertainment	1,797	253	1,090	763	129	194	62	4,288	453	4,741
Meetings and conferences	6,943	979	4,211	2,947	500	748	239	16,567	1,752	18,319
Occupancy	99,273	1,902	32,246	5,029	-	-	-	138,450	16,278	154,728
Office	7,133	1,006	4,326	3,028	518	768	246	17,025	1,801	18,826
Payroll taxes	29,896	4,213	18,132	12,690	2,153	3,219	1,030	71,333	7,543	78,876
Printing	3,253	458	1,973	1,381	234	350	112	7,761	821	8,582
Professional fees	34,200	4,820	20,743	14,517	2,463	3,683	1,178	81,604	8,629	90,233
Repairs and maintenance	4,471	87	1,454	226	-	-	-	6,238	734	6,972
Salaries and wages	352,877	49,731	214,025	149,788	25,418	37,999	12,156	841,994	89,034	931,028
Supplies	44,902	6,328	27,234	19,060	3,234	4,835	1,547	107,140	11,329	118,469
Telephone	3,463	488	2,101	1,470	249	373	119	8,263	874	9,137
Travel	12,362	1,742	7,498	5,247	890	1,331	426	29,496	3,119	32,615
Vehicle	559	79	339	237	40	60	19	1,333	141	1,474
Total Functional Expenses	\$ 694,676	\$ 80,228	\$ 380,448	\$ 240,615	\$ 39,583	\$ 59,176	\$ 18,930	\$ 1,513,656	\$ 162,454	\$ 1,676,110

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

SOS RECOVERY COMMUNITY
ORGANIZATION

STATEMENT OF FUNCTIONAL EXPENSES (COMPILED)
FOR THE YEAR ENDED DECEMBER 31, 2023

	Recovery Support	Family Recovery Support Services	Fold'd	Peer Strength Criminal Justice	Harm Reduction	Hospital RSS	Training	Total Program Services	General and Administration	Total Functional Expenses
Advertising and promotion	\$ 4,151	\$ 585	\$ 1,218	\$ 1,762	\$ 299	\$ 447	\$ 143	\$ 8,605	\$ 3,293	\$ 11,898
Bank and credit card fees	662	94	195	282	48	71	23	1,375	526	1,901
Depreciation	11,630	223	3,777	589	-	-	-	16,219	1,907	18,126
Dues and subscriptions	216	31	64	92	16	23	7	449	172	621
Employee benefits	9,641	1,360	2,831	4,094	694	1,039	332	19,991	7,652	27,643
Information technology	2,557	367	758	1,089	189	272	83	5,315	2,036	7,351
Insurance	8,779	168	2,852	445	-	-	-	12,244	1,440	13,684
Licenses and fees	111	16	33	47	8	12	4	231	88	319
Meals and entertainment	428	60	125	181	31	46	15	886	339	1,225
Meetings and conferences	2,826	398	829	1,199	203	305	97	5,857	2,242	8,099
Occupancy	49,209	943	15,984	2,493	-	-	-	68,629	8,069	76,698
Office	4,692	674	1,390	1,999	348	500	152	9,755	3,737	13,492
Payroll taxes	11,856	1,672	3,481	5,034	853	1,278	408	24,582	9,408	33,990
Printing	2,063	291	606	877	149	223	71	4,280	1,638	5,918
Professional fees	9,470	1,336	2,780	4,021	681	1,021	326	19,635	7,515	27,150
Repairs and maintenance	2,119	41	689	107	-	-	-	2,956	348	3,304
Salaries and wages	132,158	18,641	38,799	56,114	9,510	14,246	4,547	274,015	104,877	378,892
Supplies	17,194	2,425	5,048	7,301	1,237	1,854	592	35,651	13,645	49,296
Telephone	1,235	177	366	526	91	132	40	2,567	984	3,551
Travel	6,366	898	1,869	2,703	458	686	219	13,199	5,052	18,251
Total Functional Expenses	\$ 277,363	\$ 30,400	\$83,694	\$ 90,955	\$ 14,815	\$22,155	\$7,059	\$526,441	\$ 174,968	\$701,409

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

	<u>2024</u>	<u>2023 (Compiled)</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 250,413	\$ 519,226
Non-cash items included in change in net assets:		
Depreciation	38,945	18,126
Amortization of Operating Leases Right-of-Use-Assets	90,585	49,230
In-kind contribution	-	(196,782)
Changes in operating assets and liabilities:		
Accounts receivable	(21,309)	(14,830)
Grants receivable	15,644	(197,252)
Prepaid expenses	(51)	(1,000)
Security deposits	2,150	(4,350)
Accounts payable	12,740	25,646
Accrued expenses	12,480	18,052
Contract liability	6,236	1,626
Operating leases liability	(87,536)	(46,668)
Net Cash Provided by Operating Activities	<u>320,297</u>	<u>171,024</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	<u>(3,645)</u>	<u>(35,732)</u>
Net Increase in Cash and Cash Equivalents	316,652	135,292
Cash and Cash Equivalents - Beginning of Year	<u>135,292</u>	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ 451,944</u>	<u>\$ 135,292</u>
Supplemental Disclosures of Cash Flow Information		
Non-Cash Investing and Financing Activities		
Operating Lease Right-of-Use-Assets Acquired by the Assumption of Operating Lease Liabilities	<u>\$ 275,521</u>	<u>\$ 207,639</u>
Assets Acquired by In-Kind Donations	<u>\$ -</u>	<u>\$ 196,782</u>

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

NOTE – A: DESCRIPTION OF THE ORGANIZATION

SOS Recovery Community Organization (the Organization) is incorporated under the laws of New Hampshire as a non-profit corporation. The Organization is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3).

The Organization is dedicated to support all people affected by substance use, with peer-based solutions and advocacy to reduce the harm and stigma of drugs. The Organization provides individual and family-based recovery support services and programs to create a network of support for recovery care. The Organization operates a statewide criminal justice recovery support program for individuals involved in the justice system. The Organization has robust harm reduction programs and services to provide people who use drugs with support to reduce the spread of disease and reduce overdose deaths. Additionally, the Organization runs workforce development projects, including a training department that trains across New England and Fold'd Community Diner (Fold'd). Fold'd is a restaurant with breakfast and lunch offerings which provide workforce opportunities for individuals in recovery and criminal justice involvement.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements.

Basis of Accounting/Presentation: The accompanying financial statements have been prepared on the accrual basis of accounting. Accordingly, revenue is recognized as goods or services are delivered, and expenses are recognized as incurred. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements.

Cash and Cash Equivalents: For purposes of the statement of cash flows, all highly liquid deposits with a maturity of three months or less are considered to be cash equivalents. At December 31, 2024 and 2023, cash consisted of cash on hand and balances in bank accounts. There were no cash equivalents as of December 31, 2024, and 2023.

Accounts Receivable: Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management evaluates the collectability of program participant accounts by considering factors such as historical experience, the age of the accounts receivable balance and current economic conditions that may affect a program participant's ability to pay. Based on management's analysis an allowance for credit losses is established. Bad debts are written off against the allowance when identified. It is the opinion of management that the accounts receivable are fully collectible, therefore an allowance for credit losses was not deemed necessary as of December 31, 2024 and 2023. The Organization does not accrue interest on past due accounts receivable.

Grants Receivable: Grants receivable are amounts due for reimbursement from various grantor agencies. No allowance for credit losses is recorded because all amounts are expected to be reimbursed by grantor agencies in full. Interest is not permitted under the terms of the grant agreements and is not accrued on any past due grants receivable balances.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment: The Organization’s policy is to capitalize individual purchases renewals and betterments in excess of \$2,500. Certain purchases below this threshold may be capitalized if they are funded through a grant under which capitalization of the asset is mandated explicitly or implicitly through budgeted reimbursements. Maintenance, repairs, and minor renewals are charged to expense as incurred. Property and equipment are stated at cost, if purchased, or at fair value at the date of the gift, if donated. Periodically, management evaluates property and equipment for impairment when events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of activities.

Property and equipment is depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Furniture and fixtures	5 – 10
Improvements	5 – 15
Vehicles	5

Valuation of Long-Lived Assets: Organization management reviews the carrying value of long-lived assets for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition.

Contract Liability: Contract liability, more commonly known as deferred revenue, consists of gift cards which have been sold for use at Fold’d.

Net Assets: The classification of not-for-profit organization’s net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It required that the amounts for each of the classes of net assets be displayed in the statement of financial position and that the amounts of change in each of those classes of net assets be displayed in the statement of activities.

In accordance with accounting principles generally accepted in the United State of America, SOS Recovery Community Organization reports information regarding its financial position and activities according to the following two classes of net assets:

Net Assets Without Donor Restrictions: Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting for the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions: Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Net assets with donor restrictions also include gifts, which require, by donor restriction, that the corpus is to be invested in perpetuity and only the income or a portion thereof (excluding capital gains restricted by State statute) be made available for program operations in accordance with donor restrictions.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restrictions is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Contributions: Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due. Conditional promises, such as contributions with a matching requirement, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Donor restricted net assets which have been reclassified to net assets without donor restrictions are reported as net assets released from restriction on the accompanying statement of activities and changes in net assets. Restricted contributions received, whose restrictions are met in the same reporting period, are recorded as net assets without donor restrictions.

Government and Corporate Grants: Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from state agencies is subject to independent audit, and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds.

Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Grants with donor restrictions are recorded as revenue and net assets with donor restrictions when received or unconditionally pledged. Transfers are made to net assets without donor restrictions as costs are incurred or time restrictions lapse. Grants with donor restrictions received and satisfied in the same period are included in net assets without donor restrictions.

Revenue Recognition: The Organization records service revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers* (ASC 606). The Organization derives revenues from a restaurant and coaching services, which is subject to recording in accordance with ASC 606.

Revenue recognized as sales from Fold'd are recorded at a point in time, when the good and services have been provided to the customers and payments become due. The Organization does not provide for returns, refunds or discounts on meals or beverages prepared and served by the restaurant, as such, there is no allowance for the right of returns.

Coaching services are provided to participants and are charged to the respective hospitals on a fixed monthly fee basis. Fees are billed to hospitals and recognized as income after the services have been provided. Generally, fees are not discounted or subject to any other variable consideration.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization management has determined that services provided as part of the coaching represent a single performance obligation and the related performance obligation is satisfied when the agreed upon meetings have been held.

The Organization does not incur significant costs that are required to be capitalized in connection with obtaining agreements for coaching services. Expenses related to incremental direct costs of obtaining the contracts are expensed as incurred because the amortization period would be less than one year.

Disaggregated revenue information related to the Organization's revenue streams is presented on the accompanying statements of activities and changes in net assets.

The Organization is also the recipient of support in the form of contributions from other non-profit organizations, individuals and grants from corporations and government agencies. These transactions are not subject to ASC 606 and are reported by the Organization in accordance with ASC 958 *Presentation of Financial Statements of Not-for-Profit Entities*.

Donated Materials and Services: Contributed goods and services are reported at their fair value if such goods or services create or enhance non-financial assets, or would have been purchased if not provided by contribution, and for services which are provided by individuals possessing specialized skills. During the year volunteers contribute significant amounts of time to program services, administration and development activities, however, the accompanying statement of activities and changes in net assets does not reflect the value of these services because they do not meet the recognition criteria prescribed by GAAP.

Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long or the purpose for which the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulation, contributions of property and equipment are recorded as unrestricted support. During the year ended December 31, 2024, the Organization did not receive any contributed property and equipment. During the year ended December 31, 2023, in-kind donations of property and equipment consisted of \$193,832 of leasehold improvements, furniture and equipment which the Organization is using to operate Fold'd. The leasehold improvements, furniture and equipment were valued using the estimated replacement cost of the items while considering the items' condition and utility. The Organization also received the donation of a vehicle recorded at \$2,950, which was recorded using the vehicle's estimated replacement value. The vehicle is being used for a variety of the Organization's program services.

Functional Expense Allocation: The costs of providing the Organization's programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Payroll and related costs are allocated to functions based upon time and effort reporting. Occupancy and other costs are allocated based on management's estimate of utilization.

Advertising and Promotion Costs: Costs incurred are expensed when incurred. Advertising and promotion expense for the years ended December 31, 2024 and 2023 totaled \$15,402 and \$11,898, respectively.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes: Management evaluates its tax positions in accordance with FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on various related matters such as de-recognition, interest, penalties, and disclosures required. As they relate to unrecognized tax benefits and liabilities, the Organization's policy is to recognize interest as interest expense and penalties as other operating expense.

Lease Accounting: The Organization adopted FASB Accounting Standards Update No. (ASU) 2016-02, *Leases, Topic 842* (ASC 842) as of July 1, 2023. Under ASC 842, the Organization determines whether the arrangement contains a lease at the inception of an arrangement. If a lease is identified in an arrangement, the Organization recognizes a right-of-use (ROU) asset and liability on its balance sheet and determines whether the lease should be classified as a finance or operating lease.

A lease qualifies as a finance lease if any of the following criteria are met at the inception of the lease: (i) there is a transfer of ownership of the leased asset to the Organization by the end of the lease term, (ii) the Organization holds an option to purchase the leased asset that it is reasonably certain to exercise, (iii) the lease term is for a major part of the remaining economic life of the leased asset, (iv) the present value of the sum of lease payments equals or exceeds substantially all of the fair value of the leased asset, or (v) the nature of the leased asset is specialized to the point that it is expected to provide the lessor no alternative use at the end of the lease term. All other leases are recorded as operating leases.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Finance and operating lease assets and liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term using the discount rate implicit in the lease. If the rate implicit is not readily determinable, the Organization utilizes the risk free rate of interest. Operating lease assets are further adjusted for prepaid or accrued lease payments and other lease incentives. Operating lease payments are expensed using the straight-line method as an operating expense over the lease term. Finance lease assets are amortized to depreciation expense using the straight-line method over the shorter of the useful life of the related asset or the lease term. Finance lease payments are divided into (i) a portion that is recorded as imputed interest expense and (ii) a portion that reduces the finance liability associated with the lease.

Finance leases are recorded in property, plant and equipment, net, other current liabilities and long-term finance lease liabilities and operating leases are recorded in operating lease ROU assets, operating lease liability and operating lease liability, long-term on the Organization's statements of financial position.

The Organization elected the available practical expedient to account for its existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization management has elected to incorporate the hindsight practical expedient which allows them to make assumptions regarding lease terms and the overall value of ROU assets and lease liabilities based on current information. Management also elects, by asset class, to combine lease and associated nonlease components as a single lease component and to account for it as a lease, under this expedient, the Organization does not allocate contract consideration to lease and nonlease components.

The Organization does not recognize assets or liabilities for leases with lease terms of less than 12 months.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Some of the Organization's operating leases provide for minimum annual payments that increase over the life of the lease. These leases may include obligations to pay for other services, such as operations and maintenance. For leases of property, the Organization accounts for these other services as other variable lease costs.

Fair Value of Financial Instruments: The Fair Value Measurements and Disclosures Topic of the FASB ASC defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. The Organization's financial instruments are cash and cash equivalents, accounts receivable, grants receivable, security deposits, accounts payable, accrued expenses and the operating leases liability. The recorded values of cash and cash equivalents, accounts receivable, grants receivable, security deposits, accounts payable and accrued expenses approximate their fair values due to their short-term nature. The operating leases liability approximates its fair value because interest accrues on the outstanding balance at a market rate.

Use of Estimates: Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Accordingly, actual results could differ from those estimates.

Reclassifications: Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on previously reported results of operations or net assets.

Change in Accounting Principle

Credit Losses: In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. Organization management implemented the new standard effective January 1, 2024, using the modified retrospective method. Based on management's assessment of the Organization's exposure to credit losses, there were no material changes in its overall financial position or cash flows.

NOTE – C: PROPERTY AND EQUIPMENT

Major classifications of property and equipment consist of the following at December 31:

	<u>2024</u>	<u>2023</u>
Furniture and fixtures	74,277	72,007
Improvements	158,932	157,557
Vehicles	<u>2,950</u>	<u>2,950</u>
	236,159	232,514
Less: accumulated depreciation	<u>(57,071)</u>	<u>(18,126)</u>
Property and Equipment - Net	<u>\$ 179,088</u>	<u>\$ 214,388</u>

Depreciation expense totaled \$38,945 and \$18,126 for the years ended December 31, 2024 and 2023, respectively.

NOTE – D: LEASES

The Organization leases many of its operating and office facilities for various terms under long-term, non-cancelable operating lease agreements. The leases expire at various dates through February 2030 certain leases provide for renewal options ranging from four to five years. The lease liability includes in the term, renewal options when, in the normal course of business, if it is expected that these leases will be renewed. If renewal of the lease is in question, the renewal period is not included in the liability.

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the lease agreements. The agreements generally require the Organization to pay common area maintenance charges and repairs.

Total lease costs for the years ended December 31, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Operating lease cost	\$ 102,650	\$ 52,688
Variable lease cost	<u>10,549</u>	<u>8,279</u>
	<u>\$ 113,199</u>	<u>\$ 60,967</u>

For the years ended December 31, 2024 and 2023, the weighted average remaining lease term was 4.5 and 2.5 years, respectively. The weighted average discount rates that were used to measure the Organization's operating leases liability were 4.6% and 4.5% as of December 31, 2024, and 2023, respectively.

NOTE – D: LEASES (Continued)

The following is a maturity analysis of the annual undiscounted cash flows of the leases liability as of December 31, 2024:

<u>Year Ending</u>	<u>Amount</u>
2025	\$ 92,888
2026	87,221
2027	74,571
2028	61,322
2029	63,333
Thereafter	<u>8,779</u>
Total lease payments	388,114
Less: imputed interest	<u>(39,157)</u>
Total operating leases liability	348,957
Less: current portion operating leases liability	<u>(78,657)</u>
Long-term operating leases liability	<u><u>\$ 270,300</u></u>

NOTE – E: AVAILABILITY AND LIQUIDITY

The Organization’s financial assets available within one year from December 31, 2024 for general operating expenses are as follows:

Cash and cash equivalents	\$ 451,944
Accounts receivable	36,139
Grants receivable	<u>181,608</u>
Total financial assets, at year end	669,691
Less those unavailable for general expenditures:	
Restricted by donor	<u>204,454</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 465,237</u></u>

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations may come due.

NOTE – F: NET ASSETS

The Organization has assets with donor restrictions for funding received for specific projects and funding from organizations that were intended to be used in future periods. The total net assets with donor restrictions were \$204,454 and \$235,208 as of December 31, 2024 and 2023, respectively. The following is a summary of net assets with donor restrictions:

	2024	2023
Net assets with time restrictions:		
Facilitating Organization	\$ 125,664	\$ 138,972
Facilitating Organization - Homeless Outreach	7,516	-
Granite United Way - Recovery Friendly Workplace	9,663	-
New Hampshire Department of Health and Human Services - Family Support	7,940	13,357
New Hampshire Department of Health and Human Services - Opioid Abatement	26,737	40,835
New Hampshire Harm Reduction	4,088	4,088
Total net assets with time restrictions:	<u>181,608</u>	<u>197,252</u>
Net assets with purpose restrictions:		
City of Rochester - Recovery Support	11,690	32,745
New Hampshire Charitable Foundation Community Grant - Recovery Support	11,156	-
Wentworth Douglass Hospital - Recovery Support	-	5,211
Total net assets with purpose restrictions	<u>22,846</u>	<u>37,956</u>
Total net assets with donor restrictions	<u>\$ 204,454</u>	<u>\$ 235,208</u>

NOTE – G: INCOME TAXES

The Organization is exempt from federal and state income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions.

For the years ended December 31, 2024 and 2023, management has evaluated its tax positions in accordance with FASB ASC 740-10, *Accounting for Uncertain Tax Positions*. The Organization's management does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized. Additionally, the Organization did not recognize interest or penalties resulting from tax liabilities associated with recognizing uncertain tax positions for the years ended December 31, 2024 and 2023.

The Organization is a non-profit organization; as a result, it files a federal Form 990, *Return of Organization Exempt from Income Tax*, and a New Hampshire Annual Report. In the normal course of business, the Organization is no longer subject to federal or State of New Hampshire examinations for their federal Form 990 or New Hampshire annual report for the years before 2021.

NOTE – H: EMPLOYEE BENEFITS PLAN

The Organization maintains a defined contribution 403(b) plan (the Plan) covering all eligible employees. Participants in the Plan are eligible to contribute amounts up to the maximum allowed by law on an annual basis. In addition, the Organization may make discretionary contributions, as defined by the Plan. Employer contributions totaled \$18,215 and \$3,632 during the years ended December 31, 2024 and 2023, respectively. Employer contributions are included in employee benefits on the accompanying statements of functional expenses.

NOTE – I: RELATED PARTY TRANSACTION

The Organization's Board of Directors has agreed to purchase certain harm reduction supplies from a vendor which was founded, and whose Executive Director, is also a board member of the Organization. Purchases from this related party totaled \$5,101 and \$2,009 during the years ended December 31, 2024 and 2023, respectively.

NOTE – J: CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit consist principally of cash balances at financial institutions and accounts and grants receivable.

Cash in Bank: The Organization maintains its cash balances in financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, the Organization's bank balances may exceed insurable limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Revenue and Grants and Contracts Receivable: The Organization received 58% of its revenue and support for the year ended December 31, 2024 from two funding sources. The receivables from these sources represented 84% of grants receivable at December 31, 2024 with a total balance of \$152,401. For the year ended December 31, 2023, the Organization received 24% of its revenue and support from one funding source. There were no outstanding receivables related to this support as of December 31, 2023.

NOTE – K: SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 11, 2025, which is the date the accompanying financial statements were available to be issued.

Samantha Madigan MacKenzie

Professional Summary

Engaging and compassionate harm-reduction leader committed to social justice, equity, and community empowerment. Skilled in trauma-informed care, de-escalation, and reflective supervision. Experienced in developing inclusive programming and managing multidisciplinary teams. Recognized for leading with empathy, accountability, and a commitment to amplifying marginalized voices within recovery and harm-reduction spaces. Authorized to work in the U.S. for any employer.

Professional Experience:

Peer Center Lead

SOS Recovery Community Organization – Exeter, NH

February 2025 – Present

- Direct daily operations and long-term strategic planning for the Exeter Recovery Center ensuring all services reflect trauma-informed, participant-centered, and equitable approaches.
- Oversee delivery of harm-reduction and wellness services including inventory management, syringe exchange, safer-use supply distribution, and outreach initiatives.
- Serve as primary direct peer engagement & support for Exeter participants and walk-ins while expanding peer-led programs
- Ensure coordination of recovery support services for participants in our Exeter Recovery Center
- Build and maintain community partnerships with local organizations & health providers to expand service reach and impact.
- Manage RecoveryLink operations for assigned participants ensuring data and engagement accuracy, confidentiality, and compliance with reporting requirements in a timely manner
- Gather and integrate participant feedback to continuously improve services, increase engagement, and align program with evolving community needs.

Key Achievements

- *Program Support:* Stepped in to assist the Criminal Justice Peer Strength Program ensuring continuity of peer support services
 - *Service Expansion:* Increased Carroll County jail-based recovery calls from 1 to 9 participants expanding access during incarceration
 - *Healthcare Collaboration:* Expanded peer support call services for Exeter Hospital dispatch patients post-crisis engagement
 - *Outreach Development:* Created and implemented a homeless outreach initiative in Rockingham County to improve access to harm reduction resources
 - *Professional Certification:* Obtained SMART Recovery Facilitator Certification to deliver evidence-based support groups
-

Member Services Manager

Victory Programs, Inc. – Roxbury, MA

August 2023 – August 2024

- Managed daily operations of a harm-reduction syringe exchange respite program for women and trans individuals experiencing homelessness, coordinating services that promoted safety and dignity.
- Co-developed and implemented program policies emphasizing harm reduction and trauma-informed engagement.
- Conducted weekly supervisions with Harm Reduction Advocates providing guidance, feedback, & professional development.
- Oversaw procurement and inventory of harm-reduction, hygiene, and food supplies; organized distribution systems to ensure equitable access.
- Served as the point of contact for crisis situations, collaborating with clinical staff to assess needs, mediate conflict, and ensure safety.
- Led trainings on harm-reduction strategies, overdose prevention, substance-use trends, and cultural humility to strengthen team competence.
- Collaborated with development and prevention teams to design initiatives that improved engagement in HIV/STI testing and public-health research.
- Tracked service data, ensuring accuracy and alignment with program goals.
- Supported program infrastructure by coordinating maintenance and ensuring compliance with safety and facility standards.
- Participated in monthly case conferencing to align client care and promote trauma-informed, community-driven solutions.

Key Achievements

- *Founding Staff Member, Connector Program:* Helped launch a harm-reduction respite space for women and trans individuals (Oct 2022).
 - *Program Innovation:* Promoted to Member Services Manager after advocating for creation of a Trans Peer Support Specialist role.
 - *Collaborative Case Conferencing:* Partnered with Eliot Behavioral Health, Boston Police, and city officials to coordinate compassionate housing strategies for the Mass & Cass encampment.
 - *Policy Advocacy:* Opposed punitive ordinances targeting encampment residents, centering harm-reduction and dignity in policy discussions.
 - *Crisis Leadership:* Co-led emergency conversion of the Connector program into a 24/7 shelter following the 2023 Mass & Cass sweep providing immediate housing and trauma support.
-

Harm Reduction Advocate

Victory Programs, Inc. – Roxbury, MA

September 2022 – August 2023

- Collaborated with leadership to develop and define the Harm Reduction Advocate role for a new harm-reduction respite initiative.
 - Provided one-on-one support, harm-reduction education, and navigation to women and trans individuals experiencing homelessness and substance use.
 - Delivered safer-use supplies, naloxone, and HIV/HCV testing navigation while maintaining accurate documentation.
 - Facilitated group discussions on overdose prevention, wound care, and sexual health fostering empowerment through shared learning.
 - Applied trauma-informed de-escalation and Nonviolent Crisis Intervention to ensure participant safety.
 - Supported daily operations, opening and closing procedures, and intake processes.
-

Case Manager

Lynn Transitional Support Services – Lynn, MA

June 2020 – August 2022

- Supported residents in a 25-bed stabilization program for adult men abstaining from substances, providing structure, consistency, and individualized case management.
 - Conducted intakes, belongings searches, drug screenings, and orientation sessions with professionalism and empathy.
 - Developed and monitored individualized service plans addressing housing, employment, legal obligations, and healthcare access.
 - Facilitated peer-support, education, and recreational groups focused on recovery and life skills.
 - Administered daily medications, managed refills, and maintained compliance documentation in the Evolv system.
 - Collaborated with probation officers, treatment providers, and families to coordinate holistic aftercare planning.
 - Responded to crises using trauma-informed de-escalation and ensured safe transitions to higher levels of care when necessary.
 - Documented client progress and participated in interdisciplinary meetings to support consistent coordinated care.
-

Education:

North Shore Community College – Danvers, MA

Phlebotomy Certificate | April 2021 – July 2021

Salem State University – Salem, MA

English & Secondary Education | 2011 – 2013

North Shore Community College – Danvers, MA

Associate in Liberal Arts | 2009 – 2011

KADEN-MYKAL TAYLOR

FAMILY RECOVERY SUPPORT COORDINATOR

CONTACT

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

EDUCATION

GENERAL EQUIVALENCY
DIPLOMA • NOV 2006

Dover Adult Learning Center
Dover, New Hampshire

TRAINING / CERTIFICATES

NURTURING PARENTING
FACILITATOR CERTIFICATE •
JAN 2026

Family Nurturing Center of the
Pacific Northwest

FACILITATING FAMILY
SUPPORT GROUPS
CERTIFICATE • NOV 2025
SOS Recovery Community
Organization

PREGNANT AND PARENTING
TRAINING • FEB 2026
National Recovery Institute

STRENGTHENING FATHER
ENGAGEMENT • FEB 2026
National Center on Substance
Abuse and Child Welfare

PROFILE

Compassionate and trauma-informed recovery professional with experience supporting individuals and families navigating substance use and mental health challenges in community and clinical settings. Skilled in facilitating peer-led groups, crisis response, and connecting participants to resources that support multiple pathways of recovery.

EXPERIENCE

FAMILY RECOVERY SUPPORT COORDINATOR • OCT 2024 -
PRESENT

SOS Recovery Community Organization • Dover, NH

Serve as a primary point of support for individuals and families engaged in recovery, providing trauma-informed, participant-centered services within community-based recovery settings. Facilitate Families in Recovery and family support meetings, creating safe, welcoming spaces that encourage connection, shared learning, and empowerment. Engage compassionately with participants, families, volunteers, and community stakeholders, centering lived experience while honoring self-directed recovery goals. Maintain accurate, real-time documentation of participant engagements, outcomes, and recovery capital assessments to support continuity of care, reporting, and program effectiveness.

RECOVERY SUPPORT SPECIALIST • MAY 2025 - APR 2026

Green Mountain Treatment Center • Effingham, NH

Provided individualized support and guidance to individuals in recovery from substance use disorders. Maintained accurate and up-to-date documentation of client progress, treatment interventions, and any significant incidents or observations. Advocated for clients' rights and access to appropriate services within the community. Supported clients in navigating social service systems by providing information on available resources and assisting with applications or referrals. Promoted a safe and supportive environment that fostered trust, respect, and confidentiality among clients.

KEY SKILLS

Data analytics
Resource navigation
Communication
Decision-making
Organization

PREMIUM ADMINISTRATION TEAM LEAD • MAY 2018 - APR 2025

FedPoint • Newington, NH

Managed the conversion of data for federal clients, collaborating with internal teams to map, clean, and transfer legacy data into new systems, ensuring data accuracy throughout the process. Developed SQL-based data extraction tools to automate reporting and streamline premium billing processes, contributing to a reduction in client inquiry resolution times. Led cross-functional teams in developing and implementing processes to validate data and resolve discrepancies during system migrations, resulting in a reduction of post conversion errors. Spearheaded partnerships with government agencies to identify and rectify inaccuracies in inbound file data by presenting data-driven solutions to high-level supervisors, resulting in improved data integrity and process efficiency. Identified inefficiencies in refund processes and collaborated with stakeholders to implement improvements that minimized manual corrections and reduced processing costs.

DANIELLE SLOANE

FAMILY RECOVERY SUPPORT COORDINATOR

CONTACT

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

EDUCATION

Kingswood Regional High School
2009 - 2013

CERTIFICATIONS/TRAININGS

Certified Recovery Support Worker
2025

Invitation to Change
2024

Nurturing Parenting
2024

PROFILE

Highly motivated, self-driven social services provider with 4 years of experience: Expertise working with vulnerable populations; Experience working within various recovery models with an emphasis on harm reduction.

EXPERIENCE

SOS RECOVERY COMMUNITY ORGANIZATION –Rochester, NH

Family Recovery Support Coordinator

01/2024 - Present

Oversee the statewide family recovery contract and "Families in Recovery" program, coordinate planning for family support program implementation, provide support for family support groups, assist with marketing for the groups.

FAMILIES IN TRANSITION –Wolfeboro, NH

Support Staff

03/2022 – 01/2024

Coordinated bed assignments, ensured a smooth intake process for guests through supporting and triaging mental health crises and monitoring the safety of the shelter, maintained client records by updating information, monitored inventory levels of office supplies, and submitted orders, and reviewed incoming correspondence and routed it to appropriate recipients.

BECKETT FAMILY SERVICES –Conway, NH

Direct Support Staff

11/2021 – 03/2022

Assists individuals with intellectual and developmental disabilities, duties include creating behavior plans for these individuals, teaching them self-care skills, helping with everyday tasks such as housekeeping, meal preparation, attending appointments and running errands. Performing personal care tasks including assistance with basic hygiene, medical monitoring, and healthcare related tasks.