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Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, NH 03301
TEL. (603) 271-3495
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February 22, 2022

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

REQUESTED ACTION

Authorize the Department of Education, Division of Learner Support, to enter into a **sole source** contract with Friends Forever, Inc., Durham, New Hampshire (vendor code #331361), in an amount not to exceed $394,000, to provide teen leadership programming for at-risk students to facilitate learning recovery in the content areas of science, social studies, communication, writing, leadership and experiential education, effective upon Governor and Council approval through September 30, 2024. 100% Federal Funds.

Funds to support this request are available in the accounts titled ESSER III – ARP Act 2021, in FY23, and are anticipated to be available in FY24 and FY25 upon approval of the biennial budget, with the ability to adjust encumbrances between fiscal years through the budget office without further Governor & Council approval if needed and justified.

	FY23	FY24	FY25	Total
06-56-562010-24370000-102-500731 Contract for Program Services	$44,000	$300,000	$50,000	$394,000

EXPLANATION

The Department is requesting a **sole source** contract because Friends Forever, Inc. is an organization that specializes in this innovative approach to supporting at-risk students with a team of accomplished professionals in the science, experiential education, civic engagement and leadership areas. The team has backgrounds in successfully achieving results in engaging students in activities that attract them to develop leadership skills and connects lessons to meet the academic standards of New Hampshire. Many of the students participating in the program are referred to Friends Forever, Inc. by school districts, because of observed needs for additional supports and mentoring.

This program will be used to facilitate addressing learning loss caused by the COVID-19 pandemic and aid in advancing student skills by providing access to educational tools that are interactive, engaging and integrate multiple content areas. In addition, this unique program incorporates the exploration of leadership, science and civic engagement while developing necessary skills for success in the learning environment, graduation, as well post-secondary college, and career readiness.

Friends Forever, Inc., is a New Hampshire nonprofit organization that specializes in providing learning recovery and student leadership development to at-risk identified students by focusing on content and skill development in the areas of communication, science, writing, social studies, civic engagement, and experiential learning. This program is specifically designed to address learning recovery in students identified as at-risk and needing immediate support using COVID-19 relief funding. The need to expedite services utilizing an innovative program to address learning loss and increase successful student outcomes for at-risk youth is imperative.

Respectfully submitted,

Frank Edelblut
Commissioner of Education

FE:mw

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 Department of Education		1.2 State Agency Address 25 Hall Street, Concord, NH 03301	
1.3 Contractor Name Friends Forever, Inc.		1.4 Contractor Address 1 Morgan Way, Durham, NH 03824	
1.5 Contractor Phone Number 603-397-5301	1.6 Account Number See Exhibit C	1.7 Completion Date September 30, 2024	1.8 Price Limitation $394,000
1.9 Contracting Officer for State Agency Jessica Lescarbeau		1.10 State Agency Telephone Number 603-271-0058	
1.11 Contractor Signature Date: 2/22/23		1.12 Name and Title of Contractor Signatory Stephen Martineau, CEO/Executive Director	
1.13 State Agency Signature Date: 3/1/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner of Education	
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: Takhmina Rakhmatova On: 3/2/2023			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

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8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

10. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

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Exhibit A

Special Provisions

Additional Exhibits D-G

Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

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Exhibit B

Scope of Services

Friends Forever, Inc. ("FFI") is a New Hampshire non-profit organization located in Durham, New Hampshire that offers teen leadership programming integrating the values of Resilience, Empathy, Communication, and Impact across subject areas including Social Studies/Empathetic Debate, Writing/Art, Communication/Leadership, and Adventure Education. Under this Agreement, FFI shall offer its learning recover program to New Hampshire high school students, with specific targeting to at risk students.

In FY 23, FFI shall provide two (2) student cohorts up to 10 students each from across the state. In FY 24 and FY 25, FFI shall provide 14 (fourteen) student cohorts up to 10 students each from across the state. Each student shall receive eight (8) full days on-campus for full day and evening instruction and residential learning. In preparation of the eight full days on-campus, FFI shall provide 2 one-hour Zoom sessions to help engage and prepare each student. On-campus schedules shall be prepared as a result of the Zoom sessions.

The eight day on-campus instructional and residential session shall include all meals, accommodations, supplies, t-shirts (uniforms), transportation, and instructional materials. At the minimum, FFI shall provide in human skill/empathetic based leadership training, 150 hours of combined online and in-person instructional time, allowing student to earn up to 2.5 credits per student; resulting in up to 400 academic credits being distributed if students demonstrate competencies. Lastly, students who successfully complete the program shall be considered alumni of FFI and FFI must provide future opportunities to alumni both locally and globally.

Tentative Cohort Schedule

Date Started	Number of Students
4/20/23	Up to 10
6/1/23	Up to 10
8/1/23	Up to 20
11/1/23	Up to 20
12/1/23	Up to 20
2/1/24	Up to 20
4/1/24	Up to 20
6/1/24	Up to 20
8/1/24	Up to 20

Exhibit C
Method of Payment

FFI shall invoice NHED $2,200 per participating student for FY 23 services and $2,500 per participating student for FY 24 and FY 25. NHED shall not be invoiced for students cancelling more than 60 days before the program start date. FFI shall bill at 50% of the per-student amount for students that cancel between 46-60 days of the program start. FFI shall bill at 100% of the per-student amount for students that cancel within 45 days of the program start date. If a student cancels and is replaced with an alternate student, NHED shall only be billed for the participating student.

Limitation on Price: Upon mutual agreement between the Department of Education and the contractor, line items in this budget may be adjusted one to another, but in no case shall the total budget exceed the price limitation of $394,000. FFI will monitor program participation and reject participation that would exceed $394,000.

Funding Source: Funds to support this request are available in FY23 in the account titled ESSER III – ARP Act 2021 and are anticipated to be available in FY24 and FY25 in ESSER III- ARP Act 2021, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust encumbrances between Fiscal Years through the Budget Office without further Governor approval, if needed and justified.

	FY23	FY24	FY25	Total
06-56-562010-24370000-102-500731 Contract for Program Services	$44,000	$300,000	$50,000	$394,000

Method of Payment: FFI shall invoice NHED monthly with a payment term of net 30 days. Payments are subject to fund availability. Invoices and reports shall be submitted to:

Jessica Lescarbeau, Administrator IV
NH Department of Education
Jessica.L.Lescarbeau@doe.nh.gov

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EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at $250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach
A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements
The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC §1001 and §1020.

Environmental Protection
(This clause is applicable if this Contract exceeds $150,000. It applies to Federal-aid contracts only.)
The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials
In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired in the preceding fiscal year exceeded $10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Exhibit E

Federal Debarment and Suspension

a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:

   1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;

   2. Does not have a proposed debarment pending;

   3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and

   4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.

c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.

d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Exhibit F

Anti-Lobbying

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

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal 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, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.

b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions

https://www.gsa.gov/forms-library/disclosure-lobbying-activities

c. 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 and entering into this transaction imposed by Section 1352, Title 31 and 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.

d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed $100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.

e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

Rights to Inventions Made Under a Contract or Agreement
Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 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 DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality
All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information(including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property
The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Revised 6-25-21

Contractor Initials SM
Date 2/22/23

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 FRIENDS FOREVER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 27, 1995. 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: 239775

Certificate Number: 0006108978

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of February A.D. 2023.

David M. Scanlan
Secretary of State

FFI | One Morgan Way
Durham, NH 03824
Office: +1.603.397.5301

To: NH Department of Education

I, Robert Raiche, Jr., hereby certify that I am a duly appointed representative of Friends Forever, Inc. I hereby certify that Stephen Martineau, CEO is duly authorized to execute contracts on behalf of Friends Forever, Inc. and may bind the organization thereby.

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

Dated: February 27th, 2023

Attest: Robert Raiche Jr.
Robert Raiche, Jr.
Board Treasurer

FRIEFOR-01

CHAUGHTON

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 2/7/2023

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

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

PRODUCER
Bernier Insurance Inc.
32 Wakefield St
Rochester, NH 03867

CONTACT NAME: Cathy Haughton
PHONE (A/C, No, Ext): FAX (A/C, No): (603) 994-4663
E-MAIL ADDRESS: chaughton@bernierins.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Insurance Company	
INSURER B: Eastern Alliance Insurance Group	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Friends Forever Inc.
One Morgan Way
Durham, NH 03824

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			[redacted]	4/17/2022	4/17/2023	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE / X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			[redacted]	4/17/2022	4/17/2023	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / X SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB / X OCCUR			[redacted]	4/17/2022	4/17/2023	EACH OCCURRENCE	$ 1,000,000
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$ 1,000,000
	DED / X RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			[redacted]	4/30/2022	4/30/2023	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N	N/A					E.L. EACH ACCIDENT	$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

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

CERTIFICATE HOLDER

NH Dept of Education
25 Hall St.
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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FFI
One Morgan Way
Durham, NH 03824
Office: +1.603.397.5301

FFI Vendor Contract Submission for NHED

Mission Statement: FFI empowers youth to become the best versions of themselves so they can help their community become the best version of itself.

FFI Board of Directors:

Name	Role	End of Term, Length of Service	Affiliation
Jameson French	Chair	2023 9 years	Northland Forest Productors (CEO), Quebec Labrador Foundation (Chair), Land Trust Alliance (Chair), American Forest Foundation (Vice Chair), National Wildlife Federation Action Fund (Vice-Chair), Prescott Park Arts Festival (Immediate Past Chair)
Tim Allison	Vice Chair	2024 4 years	Community College System of New Hampshire (CFA), Cross Roads House (Board Member), The Music Hall (Board Member)
Jenifer Cannon	Secretary	2023 2 years	Impax Asset Management (VP, National Accounts and Strategic Initiatives), Foundation for Seacoast Health (Board Member)
Bob Raiche, Jr.,	Treasurer	2023 8 years	Century 21 (Broker)
Funso Afolayan	Director	2023 8 years	University of New Hampshire (Professor)
Eric C. Buesing	Director	2025 6 years	McKinsey & Company (Partner)
Bob Gibson	Director	2025 0 years	ConStrata Consulting (President and COO)
Catherine Mclaughlin-Hills	Director	2024 4 years	York Hospital (Mid-wife)
Chris Dwyer Portsmouth NH	Director	2025 0 years	RMC Research Currier Museum Board

FRIENDS FOREVER INC.
Operating as
FRIENDS FOREVER INTERNATIONAL

(a nonprofit corporation)

AUDITED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

(Expressed in United States Dollars)

INDEX TO FINANCIAL STATEMENTS

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INDEPENDENT ACCOUNTANT'S AUDIT REPORT

To the Board of Directors
Friends Forever International
Durham, NH

We have audited the accompanying financial statements of Friends Forever International (the "Company,"), which comprise the statement of financial position as of December 31, 2021, and the related statement of activities, statement of cash flows, and statement of functional expenditures for the year ending December 31, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Friends Forever International as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adam J. Baker
Certified Public Accountant
Underwood, Minnesota

March 10, 2022

FRIENDS FOREVER INTERNATIONAL
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021

Assets	**2021**	**2020**
Current Assets		
Cash and Cash Equivalents	$ 198,748	$ 106,344
Noncurrent Assets		
Cash and Cash Equivalents	481,331	250,225
Shares in Significant Events, Inc.	335,000	-
Total Noncurrent Assets	816,331	250,225
Fixed Assets		
Land	1,700,549	1,666,549
Buildings	1,311,755	1,310,626
Equipment	15,995	15,995
Other	5,500	5,500
Less: Accumulated Depreciation	(169,347)	(133,738)
Total Fixed Assets	2,864,452	2,864,932
Total Assets	$ 3,879,531	$ 3,221,501
Liabilities		
Current Liabilities		
Accounts Payable	$ 20,697	$ 13,193
Long-term Liabilities		
Notes Payable	720,205	740,654
Total Long-Term Liabilities	720,205	740,654
Total Liabilities	740,902	753,847
Net Assets		
Without Donor Restriction		
Undesignated	3,095,627	2,455,389
With Donor Restriction		
Temporarily Restricted	43,002	12,265
Total Net Assets	$ 3,879,531	$ 3,221,501

FRIENDS FOREVER INTERNATIONAL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021			2020
Operating Revenue	**Without Donor Restriction**	**With Donor Restriction**	**Total**	**Total**
Contributions - Cash	$ 569,313	$ -	$ 569,313	$ 376,369
Contributions - In Kind	370,000	-	370,000	1,900,000
Program Revenue	102,593	-	102,593	45,039
Fundraising Events	122,398	-	122,398	140,319
Total Operating Revenues	1,164,304	-	1,164,304	2,461,727
Operating Expenditures				
Program Services:				
Program Activities	320,401	-	320,401	342,950
Total Program Services	320,401	-	320,401	342,950
Supporting Services				
Fundraising	114,980	-	114,980	64,221
Management and General	161,740	-	161,740	154,339
Total Supporting Services	276,720	-	276,720	218,560
Released Donor Restricted Funds (Note 4)	-	-	-	-
Total Expenditures	597,121	-	597,121	561,510
Other Financing Sources (Uses)				
Governmental Grants	85,007	-	85,007	254,125
Unrealized Gain (Loss)	18,785	-	18,785	(1,723)
Total Other Financing Sources (Uses)	103,792	-	86,351	252,402
Change In Net Assets	670,975	-	654,558	2,152,619
Net Assets - January 1, 2021	2,467,654	-	2,467,654	315,035
Net Assets - December 31, 2021	$ 3,138,629	$ -	$ 3,122,212	$ 2,467,654

FRIENDS FOREVER INTERNATIONAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021
Cash Flow from Operating Activities	
Excess Revenues over Expenditures	$ 670,975
Accounts Payable	8,527
Loan to Significant Events	(8,157)
Prepaid Assets	(607)
Depreciation Expense	35,054
Net cash provided by operating activities	705,792
Cash Flow from Financing Activities	
Van Purchase	(1,500)
Principal Payment of Note Payable	(1,474)
Net cash provided by financing activities	(2,974)
Cash Flow from Investing Activities	
Purchase of Investment Securities	(209,340)
Unrealized Gain on Investments	(18,785)
Donation of Shares in Significant Events	(335,000)
Donation of Land and Building	(35,000)
Net cash provided by investing activities	(598,125)
Net cash increase for period	104,693
Cash in banks at beginning of period	94,055
Cash in banks at end of period	**$ 198,748**

1. SUMMARY

Friends Forever International, Inc. (Organization) is a non-profit 501(c)3 organization. Was incorporated on March 23, 1997 under the New Hampshire Nonprofit Corporation Act and is a tax-exempt organization under section 501(c)3 of the Internal Revenue Code. The Organization's mission is to help build a better world by utilizing our most underutilized asset: youth. They work with communities around the globe to build the leadership abilities of their youth from diverse backgrounds to tackle local and global issues.

The Organization is exempt from federal income taxation under Section 501(c)3 of the Internal Revenue Code (IRC). For the year ending December 31, 2021, the Organization did not have income unrelated to its exempt purposes and was not subject to the Unrelated Business Income Tax. In addition, the Organization has been determined by the Internal Revenue Service to be a publicly supported organization, and not classified as a private foundation under the meaning of Section 509(a) of the IRC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounting and reporting policies of the Organization conform to accounting principles generally accepted in the United States of America ("US GAAP") for Not-For-Profits. The significant accounting and reporting policies used by the organization are described subsequently to enhance the usefulness and understandability of the financial statements

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Unrestricted Net Assets

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in it's 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Temporarily Restricted Net Assets

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The organization's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds.

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 restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets.

Cash and Cash Equivalents

Cash and cash equivalents include all cash in banks. The Company's cash are deposited in demand accounts at financial institutions that management believes are creditworthy.

Accounts Receivable

Accounts receivable are recorded at net realizable value or the amount that the Company expects to collect on gross customer trade receivables. We estimate losses on receivables based on known troubled accounts and historical experience of losses incurred. Receivables are considered impaired and written-off when it is probable that all contractual payments due will not be collected in accordance with the terms of the agreement. As of December 31, 2020, the Organization determined that no reserve was necessary.

Fixed Assets and Depreciation

Property Fixed Assets are reported in the statement of financial position at cost, if purchased, and at fair value at the date of donation, if donated. Equipment is capitalized if it has a cost of $1,000 or more and a useful life life when acquired of more than 1 year. Repairs and maintenance that do not significantly increase the useful life of the asset are expensed as incurred. Depreciation is computed using the straight-line method over the following estimated useful lives of the assets:

Buildings	27 years
Equipment	5-10 years
Computer Software	5 years
Vehicles	7-10 years

Fixed Assets are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in unrestricted net assets 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 temporarily restricted net assets. 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 temporarily restricted until the payment is due unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Gifts-in-Kind Contributions

Material contributions in a form other than cash or investments are recorded as follows. If the organization receives a contribution of land, buildings, or equipment, the contributed asset is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the organization's capitalization policy. Donated use of facilities is reported as contributions and as expenses at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the contribution is reported as a contribution and an unconditional promise to give at the date of gift and as expenses when the donated items are placed into service or distributed.

Donated Services

The Organization receives donated services from volunteers that are used for the rebuild program. The volunteers have donated significant amounts of time and services in the program. However, only a portion of the services meet the criteria for recognition in financial statements. GAAP allows recognition of contributed services only if (a) the services create or enhance non-financial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

Expense Recognition and Allocation

The cost of providing the organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefitted.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Instruments

The Organization reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

Level 1—Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2—Observable Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets in markets that are not active;
- Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
- Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3—Unobservable inputs reflecting the Organization's assumptions, consistent with reasonably available assumptions made by other market participants. These valuations require significant judgment.

When available, the organization measures fair value using level 1 inputs because they generally provide the most reliable evidence of fair value. However, level 1 inputs are not available for many of the assets and liabilities that the organization is required to measure at fair value (for example, unconditional promises to give and in=kind contributions.)

Subsequent Events

The Organization considers events or transactions that occur after the balance sheets date, but prior to the issuance of the financial statements to provide additional evidence relative to certain estimates or to identify matters that require additional disclosure. Subsequent events have been evaluated through March 10, 2022 which is the date the financial statements were issued.

Recently Issued and Adopted Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09 *Revenue from Contracts with Customers*. The Company adopted ASU No. 2014-09 on January 1, 2018. There were no adjustments necessary to opening retained earnings/(accumulated deficit).

In November 2015, the FASB issued ASU No. 2015-17, *Balance Sheet Classification of Deferred Taxes*. ASU No. 2015-17 requires that deferred tax liabilities and assets be classified as noncurrent in a classified statement of financial position. This guidance is effective for the period beginning January 1, 2018. The Company early adopted the provisions of ASU No. 2015-17 during the 2018 year.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The new standard introduces a new lessee model that brings substantially all leases onto the balance sheets. The amendments in the ASU are effective for fiscal years beginning after December 15, 2019. The Company is evaluating the potential impact of adoption of ASU No. 2016-02 on its financial statements, but generally would expect that the adoption of this new standard will result in a material increase in the long-term assets and liabilities of the Company as result of our lease agreements.

3. CONTRIBUTED NONFINANCIAL ASSETS

In 2021, the Organization received a donated property that included a building and land in Belize, as well as 290 Shares of Stock in an S-Corp. An appraisal was obtained from a licensed appraiser, which is within FASB ASC Topic 820's guidelines for valuating contributed nonfinancial assets. The following were appraised at:

Land	$ 34,000
Buildings	$ 1,000
Shares in S-Corp	$ 335,000
Total Contributed Nonfinancial Assets	$ 370,000

4. SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 10, 2022, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

FRIENDS FOREVER INTERNATIONAL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Services	Support Services			
	Leadership Development Programs	Fundraising	Management and General	Total Supporting Service	Total
Advertising	$ 8	$ -		$ -	$ 8
Bank Fees	-	-	1,014	1,014	1,014
Depreciation Expense	19,086	-	15,968	15,968	35,054
Event Expenses	-	67,422	-	67,422	67,422
Information Technology	103	5,055	1,480	6,535	6,638
Insurance	8,000	-	11,147	11,147	19,147
Interest Expense	1,500	-	24,354	24,354	25,854
Miscellaneous Expenses	2,013	-	-	-	2,013
Office Expenses	4,055	-	13,991	13,991	18,046
Payroll	152,601	23,477	58,693	82,170	234,770
Payroll Taxes	9,628	1,481	3,703	5,184	14,812
Printing, Postage, and Shipping	1,798	17,476	7,342	24,818	26,616
Professional Fees	5,155	69	6,375	6,444	11,599
Program Fees	67,527	-	-	-	67,527
Taxes and Licenses	-	-	16,337	16,337	16,337
Travel and Training	26,418	-	-	-	26,418
Utilities	22,510	-	1,336	1,336	23,846
Total Expenses	$ 320,401	$ 114,980	$ 161,740	$ 276,720	$ 597,121

Alexandra DesRuisseaux

Program & Community Engagement Coordinator
at Friends Forever International

[redacted]
alex@ff.international
[redacted]

EDUCATION

University of Maine at Presque Isle
B.S. Elementary Education
Secondary Education Certification
Psychology Minor
Social Studies Concentration
May 2019

PROFESSIONAL EXPERIENCE

Program and Community Engagement Coordinator
Friends Forever International
Durham, NH | 12/21-Current

Directs, designs, implements, and evaluates programming with youth from diverse global backgrounds.
- ✓ Development of creative and innovative curriculum
- ✓ Oversees training of international alumni leaders
- ✓ Manages program schedules/ budgets including collaboration with partners
- ✓ Supports and plays leading role in major fundraising and special events

Social Studies Teacher and ELO Coordinator
Rochester Learning Academy
Rochester, NH | 08/19- 06/22

Teaching a variety of Social Studies and Elective courses to High School students in a competency based, alternative school setting. Beginning in the fall of 2021, as the ELO Coordinator, I have also been responsible for overseeing and facilitating credit bearing experiences outside of the classroom setting.
- ✓ Building engaging, interdisciplinary curriculum
- ✓ Giving individualized instruction to ensure progress on individual 504 and IEP goals
- ✓ Educating students with diverse behavioral/ academic needs

Teen Leaders Club Director
YMCA of Strafford County
Rochester, NH | 01/21- 06/22

Facilitating meetings, design leadership development and community service opportunities.
- ✓ Facilitating and leading group meetings
- ✓ Organizing club finances, paperwork, and records

Lead Camp Counselor
The Gundalow Company
Portsmouth, NH | 06/21-08/21

Facilitation and curriculum development for a summer camp focused on maritime heritage and conservation.
- ✓ Designing engaging science-based summer curriculum
- ✓ Facilitating activities and safety aboard an active vessel

Summer Camp Science Instructor
Edventure More, Camp EDMO
San Francisco, CA | 06/20-08/20

Engaging a group of 8-15 middle school aged camp participants in remote instruction and activities.
- ✓ Teaching remote science-based curriculum
- ✓ Facilitating social emotional learning-based activities

Counselor in Training (CIT) Program Coordinator
YMCA Camp Sargent
Merrimack, NH | 06/18-08/19

Overseeing the daily schedule and program creation for the Counselor in Training Program.
- ✓ Organized activities and staff assignments
- ✓ Guided teens in establishing a summer long fundraising effort

PROFESSIONAL EXPERIENCE (CONT.)

Student Teacher and Substitute Teacher
Ross A. Lurgio Middle School
Bedford, NH | 01/19-05/19

Independent and supervised teaching in 7th grade Social Studies. Substituting in various content areas within 7th/8th grades.
- ✓ Submitting weekly reflections, lessons plans, and time logs
- ✓ Developing and teaching classroom lessons and unit plan

Research Assistant
University of Maine at Presque Isle College of Arts and Sciences
Presque Isle, ME | 05/18-05/19

Developing science curriculum aligning with NGSS standards based on the research of Dr. Jason Johnston.
- ✓ Staying familiar with University research on the relationship between climate change and bird migration patterns
- ✓ Creating a cohesive unit plan for 6-8th grade students to be published with research

University of Maine at Presque Isle Student Representative
University of Maine System Board of Trustees
Bangor, ME | 05/16-05/18

Represented the students of my campus while initiating efforts relative to the student body needs and advocating for state investment in higher education within a 2-year elected term.
- ✓ Staying informed on the needs, and concerns of students
- ✓ Acting as a liaison between the Board and the Student Govt

Cabin Counselor
Camp Walt Whitman
Piermont, NH | 06/17-08/17

Living with and co-leading a cabin of eleven-year-old campers through daily activities, day hikes, and overnight trips.
- ✓ Building a cabin community and culture within my bunk
- ✓ Overseeing daily needs of assigned campers

Resident Assistant
University of Maine at Presque Isle
Presque Isle, ME | 01/16-12/17

Helping orient new students and design programs based on engaging new students.
- ✓ Facilitated activities to get students involved in campus life
- ✓ Inform residents of and enforce campus policies on duty hours

AWARDS/HONORS

- ✓ **Maine NEW Leadership Program Graduate**
  Margaret Chase Smith Policy Center, May 2019
- ✓ **Outstanding Secondary Education Major of the Year**
  U. Of Maine-- Presque Isle, May 2019
- ✓ **Heart and Soul Student Award**
  Maine Campus Compact, April 2017
- ✓ **Resident Assistant of the Year**
  U. Of Maine– Presque Isle, May 2016

ORGANIZATIONS

- ✓ **Member of the Transition Community of Practice and ELO Coordinator Network**
  Seacoast ELO Network **09/21-Current**
- ✓ **President of The Student Government Association**
  U. Of Maine– Presque Isle **08/18-12/18**
- ✓ **Founding Member of the Inclusion and Civility Task Force**
  U. Of Maine– Presque Isle **11/16-12/18**
- ✓ **Vice President of the Student Education Association of Maine (State Chapter VP and Local Chapter VP)**
  U. Of Maine– Presque Isle **09/16-12/18**

Matthew Arsenault

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Experience

MENTAL HEALTH REHABILITATION TECHNICIAN / CRISIS SERVICES PROVIDER (MHRT/CSP):
SWEETSER - MAINE METTAL HEALTH PROVIDER

SEPTEMBER 2021 - CURRENT

Child & Family Aftercare Program: Represents youth who are receiving or has received services and supports related to the diagnosis of a mental illness, serious emotional disturbance, and/or developmental delay. Orchestrates at-home visits to provide individual care reflective of both child and family's unique areas of concern. Ensures child and family's fluid transition into independent, sustainable healthy practices within the home and/or community post initial crisis services and treatment(s).

CO-FOUNDER & ORGANIZER OF YORK MAINE FOR BLACK LIVES

JUNE 2020 - AUGUST 2021

Organized public marches and civil disobedience events calling attention to social inequities found both locally and nationally. Facilitated and spoke on virtual informational panels discussing the intersectionality of identity related oppressions. Collaborated with other advocacy groups to cohost events, share resources, and promote accessibility across audiences. Established updated foundation of knowledge to provide to local school systems, library networks, and other community spaces for further reference.

COMMUNITY ADVISOR; *LESLEY UNIVERSITY OFFICE OF RESIDENCE LIFE*

AUGUST 2017 - MAY 2018

Lived within campus residence halls overseeing 45 students as a resource for campus materials and policies. Coordinated 2 to 4 monthly events to facilitate residential unity while recording financial expenses and maintaining a block budget. Mentored residents through both academic and personal conflicts. Served roughly 40 hours per month on duty as a student first responder and kept detailed documentation for reported incidents.

CAMP DIRECTOR & COUNSELOR; *YORK PARKS AND RECREATION*

SUMMER OF 2013 - 2017

Director of Summer Track program, ages 8-15; developed weekly practice and training regiments, oversaw coaching staff development, organized and facilitated competitions with other team directors. Counselor of Junior Adventure Camp, oversaw 3-5 year old age group; executed adapted daily activities and schedules, chaperoned off site field trips, contributed to both opening and closing procedures.

Matthew Arsenault

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Education

University Of Southern Maine

Graduate Class of 2022: Certificate Graduate Study of Public and Nonprofit Management.

Undergraduate Class of 2021: Bachelors's Degree in Leadership and Organizational Studies, Community Leadership and Civic Engagement Concentration. Graduated with Summa Cum Laude Honors.

Skills & Qualifications

Certified in: Mental Health Rehabilitation Technician / Crisis Services Personal (MHRT CSP), Child and Adolescent Level of Care/Service Intensity Utilization System (CALOCUS-CASII), Counseling to Access to Lethal Means (CALM), and various crisis intervention protocols.

Able to work with diverse groups of people. Capable of facilitating both small and large group activities. Adaptable to compliment various work environments. Trained in areas regarding conflict resolution and effective communication. Detail orientated. Punctual and reliable. Desire to learn and expand capabilities through new experiences. Educated and continuously expanding further knowledge on diversity, equity, and inclusion. Competent in Microsoft Office.

References

Jamie Baburek *(she/her/hers)*

Clinical Supervisor; Sweetser Crisis Services

Phone: 207.468.5757

Email: jbaburek@sweetser.org

Joyce Gibson *(she/her/hers)*

Former Professor; University of Southern Maine

Phone: 978.501.6194

Email: jgibson@maine.edu

Sandra Jodelka *(she/her/hers)*

Former Residence Life Area Coordinator; Lesley University

Phone: 732.861.7117

Email: sandramjodelka@gmail.com

Amelia Burke

[redacted]

SUMMARY OF QUALIFICATIONS

Experienced coordinator in nonprofit settings with students and scholars from different countries and cultures. Dedicated to creating a diverse and inclusive environment for individuals from all over the world. Experienced in program management, grant writing, fundraising, and process improvement. A quick learner skilled in working collaboratively and liaising with peers.

- Proficient in French
- Proficient in Microsoft Office Suite (Word, Excel, PowerPoint)
- Proficient in PeopleSoft and Little Green Light systems
- Proficient in social media platforms

PROFESSIONAL EXPERIENCE

Friends Forever International – Durham, NH

Special Projects Manager — *January 2021 – Present*
Special Projects Coordinator — *January 2020 – January 2021*
AmeriCorps VISTA — *January 2019 – January 2020*

- Assist in executing leadership programs for all ages but in particular youth ages 15-18 from Northern Ireland, Israel, Cyprus, and the U.S.
- Facilitate workshops that focus on team building, communication, goal setting, public speaking, creativity, and service-learning
- Travel to partner locations, such as Northern Ireland, Israel, and New Orleans, to provide in-person leadership programming
- Manage daily operations of all FFI campuses in New Hampshire, Northern Ireland, and Belize
- Help recruit and manage the organization's volunteers, including alumni of our programs, interns, community members/organizations, and corporate volunteers
- Write and submit grants to fund an array of projects and programming initiatives
- Coordinator special events for the organization
- Complete other various projects as assigned by Executive Director

PS It Matters, Bags 4 My Cause – Portsmouth, NH

Program Manager — *July 2018 – January 2019*

- Serve as program director for reusable bag donation program for clients
- Carry out daily execution, maintenance, and improvement of bag donation program
- Work with over 1,000 nonprofits to ensure understanding of bag program, smooth and efficient execution of the program, and obtainment of full benefits of program participation
- Maintain database records, such as nonprofit organizational information

Massachusetts General Hospital, Department of Neurology – Boston, MA

Visa and Operations Coordinator — *July 2016 – June 2018*

- Serve as the primary contact for all visa and green card-related questions and issues
- Advise over 100 international scholars and students on immigration regulations
- Prepare visa applications to send to international office for processing

- Support new international scholars and students with the transition to living and working in the Boston area by providing guidance and relevant information
- Manage projects for Chief, Vice Chairs of Research, and Administrative Directors
- Create and implement department-wide SOPs, trainings, and other materials

National Institutes of Health, Division of International Services, HHS – Bethesda, MD
Visa Coordinator *December 2014 – June 2016*
Program Support *September 2014 – December 2014*

- Assisted in the processing of visa cases for visiting foreign scientists
- Prepared immigration petitions to send to USCIS
- Completed data entry into their database

EDUCATION

SIT Graduate Institute, Brattleboro, VT
M.A. International Education – *May 2018*

Salve Regina University, Newport, RI
B.A. French, Minor in Global Studies, Magna Cum Laude – *May 2014*

Université Catholique de Lyon, Lyon, France
Diploma Level B2+ – *Spring 2013*
Completed intensive French language immersion classes in grammar and oral communication through an exchange program

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VOLUNTEER EXPERIENCE

Friends Forever International, Durham, NH – AmeriCorps VISTA *January 2019 – January 2020*

- Completed one year of capacity building public service

World Learning, Washington D.C. - Iraqi Young Leaders Exchange Program *Decembers 2016-2018*

- Reviewed applications submitted by prospective participants for the Department of State-sponsored program

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PROFESSIONAL AWARDS

Spot Award – Massachusetts General Hospital *June 2018*
Partners in Excellence Award – Partners Healthcare *April 2018*
Spot Award – Massachusetts General Hospital *May 2017*
Spot Award – Massachusetts General Hospital *February 2017*
Distinguished Achievement Award – Kelly Services *April 2016*

Stephen Martineau

[redacted]
steve@ff.international

PROFESSIONAL EXPERIENCE

Friends Forever International – Durham, NH
CEO/Executive Director *November 2005-Present*
Oversee execution leadership programs for all ages that empower individuals to have a positive impact on their communities

- Oversee all programming including curriculum development, implementation, preparation, facilitation, etc.
- Oversee all organizational finances
- Manage all staff members
- Fundraise for organization via major donors, grants, corporations, etc.
- Maintain all campuses and manage daily operations

MYTOWN (Multicultural Youth Tour of What's Now) – Boston, MA
Marketing Director *April 2002 - October 2005*

Boston Children's Museum – Boston, MA
Events & Functions Coordinator *February 2001-March 2002*

Stixx on the Waterfront – U.S. Virgin Islands
Bartender *August 1999 - October 2000*

Habitat for Humanity – South Carolina
Construction Coordinator for Volunteers *January 1998 – August 1998*

EDUCATION

College of the Holy Cross, Worcester, MA
B.A. History – *1997*

BOARD EXPERIENCE

Friends Forever Europe – Annalong, Northern Ireland
General Secretary of Board *September 2010-Present*

World Affairs Council of New Hampshire – Manchester, NH
Board Member *May 2019-November 2021*

FFI
One Morgan Way
Durham, NH 03824
Office: +1.603.397.5301

Percentage of Personnel:

Name	Title	Percentage of Salary Paid by Contract
Alex DesRuisseaux	Program Manager	0%
Matthew Arsenault	Special Projects Coordinator	0%
Amelia Burke	Special Projects Manager	0%
Stephen Martineau	CEO	0%