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STATE OF NEW HAMPSHIRE
DEPARTMENT OF MILITARY AFFAIRS AND VETERANS SERVICES

BUSINESS ADMINISTRATION
STATE MILITARY RESERVATION
4 PEMBROKE ROAD
CONCORD, NEW HAMPSHIRE 03301-5652

David J. Mikolaities, Major General
The Adjutant General

Nicole Desilets-Bixler
Deputy Adjutant General

Phone: 603-225-1360
TDD Access: 1-800-735-2964

April 28, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Military Affairs and Veterans Services to exercise its first contract renewal option with Easterseals NH, Inc. (VC #177204), Manchester, NH, to increase access to mental and behavioral health services for Service Members and Veterans in the State of New Hampshire by increasing the price limitation by $212,000 from $212,000 to $424,000 and extending the completion date from June 30, 2025, to June 30, 2026, effective July 1, 2025, or upon the date of Governor and Executive Council approval, whichever is later. The original contract was approved by Governor and Council on June 12, 2024, item #45. **100% General Funds.**

Funds are available in the following account for Fiscal Year 2025.

	FY 2025
02-12-12-120010-32520000-102-500731 – Contracts for Program Services	$212,000.00

EXPLANATION

Contract performance by Easterseals is consistently in compliance with the scope of services articulated in the contract. Since the award of this contract, Easterseals Veterans Count engaged 111 clinical clients and conducted 647 external linkages to Community Resources highlighted by 182 Benefits Determination, 118 Housing Services, 106 Financial Assistance/Counseling, 40 Medical/Healthcare, 35 Aging and Senior Services, 32 Employment/Education and a range of other support activities.

Under this contract, Easterseals NH, Inc. will continue to provide services that will result in an increased access to, and use of, mental and behavioral health services by individuals who have served in the United States Armed Forces and reside in the State of New Hampshire by enhancing its clinical capacity. This Department priority aligns with the goals of the New Hampshire 10-year Mental Health Plan and NH Suicide Prevention Council. Approval of the contract will create additional capacity in the state for military/Veterans to receive culturally competent care and wrap-around services in their communities through leverage of Easterseals NH Veterans Count Care Coordinators and Veterans Court Chapters.

The Department of Military Affairs and Veterans Services solicited for services to support New Hampshire's military/Veterans access to mental health services by placing a Request for Proposal on the State of New Hampshire Bureau of Purchase and Property website. Three bids were received prior to the bid closing time, and all were considered qualified. Easterseals NH, Inc. was awarded this contract based upon the scoring criteria outlined in the RFP and is contingent upon Governor and Council approval.

If funding for this contract is not approved by the Governor and Council, Veterans would not receive supports and community connections through the Easterseals Veterans Count Program to help their journey to health, well-being, and self-sufficiency.

This contract has been approved for form, substance, and execution by the Attorney General's Office.

Respectfully submitted,

DAVID J. MIKOLAITIES
Major General, NH National Guard
The Adjutant General

Docusign Envelope ID: 26723260-4D91-4CDB-90BB-36262FCCAC57

State of New Hampshire

Department of Military Affairs and Veterans Services

Amendment #1

This Amendment to the Access to Mental Health Services contract is by and between the State of New Hampshire, Department of Military Affairs and Veterans Services ("State" or "Department") and Easterseals NH Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 12, 2024 (Item #45), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37 (version 02/23/2023), General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Modify Form P-37 General Provisions, Block 1.7, Completion Date, to read:

   "6/30/2026"

2. Modify Form P-37, General Provisions, Block 1.8, Price Limitation, ADD not to exceed amount of $212,000.00 for contract year ending June 30, 2026, to read:

   "NTE $424,000.00"

All terms and conditions of the contract not modified by this Amendment #1 remain in full force and effect. This Amendment shall be effective July 1, 2025, or upon the date of Governor and Executive Council approval, whichever is later.

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

STATE OF NEW HAMPSHIRE
DEPARTMENT OF MILITARY AFFAIRS AND
VETERANS SERVICES

4/30/25
Date

Name: Nicole L. Desilets-Rider
Title: Deputy Adjutant General

EASTERSEALS NH INC.

4/28/2025
Date:

DocuSigned by:
Catherine Kuhn
B3B35BFD976D42A...
Name: Cathy Kuhn
Title: COO

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

OFFICE OF THE ATTORNEY GENERAL

5-15-2025
Date:

Name: J.D. LAVALLEE
Title: Sr. Asst. Attorney General

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

OFFICE OF THE SECRETARY OF STATE

Date:

Name:
Title:

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

Business ID: **61290**

Certificate Number: **0007143575**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 1st day of April A.D. 2025.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, ___Cynthia Ross_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of __Easter Seals New Hampshire, Inc., which includes Manchester Alcoholism Rehabilitation Center, a program of Easterseals NH. _____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _October 11,2023____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Tina Sharby, Chief Human Resources Officer; Peter Hastings, Chief Information Officer; Pamela Hawkes, Chief Development Officer; Michele Talwani, SVP Marketing & Communications and Bradford E. Cook, General Counsel of the corporation, (may list more than one person)
(Name and Title of Contract Signatory)

are duly authorized on behalf of Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 4/21/2025

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

Client#: 497072 EASTESEA7

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/19/2024

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Linda Jaeger, CIC
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: linda.jaeger@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Insurance Co.	18058
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Easter Seals New Hampshire, Inc.
555 Auburn Street
Manchester, NH 03103

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	X	X	PHPK2592749021	09/01/2024	09/01/2025	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
	X Professional Liab						MED EXP (Any one person)	$5,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY	X	X	PHPK2592747021	09/01/2024	09/01/2025	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / 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	X	X	PHUB878203021	09/01/2024	09/01/2025	EACH OCCURRENCE	$10,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$10,000,000
	DED X RETENTION $ $10K							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	EDP			PHPK2592749021	09/01/2024	09/01/2025	$1,619,050 Special Form Incl Theft $500 Deductible	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Supplemental Names:Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum Center, Easter Seals VT,
Inc.,*. The General Liability policy includes a Blanket Automatic Additional Insured Endorsement that provides Additional Insured and a Blanket Waiver of Subrogation status to the Certificate Holder, only when there is a written contract or written agreement between the Named Insured and the Certificate Holder that
(See Attached Descriptions)

CERTIFICATE HOLDER

State of NH - Dept of Military
Affairs & Veterans Svcs
4 Pembroke Rd.
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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DESCRIPTIONS (Continued from Page 1)

requires such status, and only with regard to the above referenced on behalf of the Named Insured. The General Liability policy contains a special endorsement with "Primary and Non- Contributory" wording.

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/9/2024

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

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

PRODUCER
Brown & Brown Insurance Services, Inc.
980 Washington St., Suite 325
Dedham MA 02026

CONTACT NAME: Rich Camelio
PHONE (A/C, No, Ext): FAX (A/C, No):
E-MAIL ADDRESS: Rich.Camelio@bbrown.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: The North River Insurance Company	21105
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Easter Seals New Hampshire, Inc
555 Auburn Street
Manchester NH 03103

COVERAGES

CERTIFICATE NUMBER: 25-26 WC

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	CLAIMS-MADE / OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		406-741440-6	1/1/2025	1/1/2026	E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

CERTIFICATE HOLDER

State of NH Department
of Military Affairs and Veterans Services
4 Pembroke Road
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
Owen Callaghan/RASTAP

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G & C 6-12-24
ITEM # 45

STATE OF NEW HAMPSHIRE
DEPARTMENT OF MILITARY AFFAIRS AND VETERANS SERVICES

BUSINESS ADMINISTRATION
STATE MILITARY RESERVATION
4 PEMBROKE ROAD
CONCORD, NEW HAMPSHIRE 03301-5652

David J. Mikolaities, Major General
The Adjutant General

Warren M. Perry
Deputy Adjutant General

Phone: 603-225-1360
Fax: 603-225-1341
TDD Access: 1-800-735-2964

May 15, 2024

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

REQUESTED ACTION

Authorize the Department of Military Affairs and Veterans Services Division of Community Based Military Programs to enter into a contract agreement with Easterseals NH Inc. (VC #177204), Manchester, NH in the amount of $212,000.00 to increase access to mental and behavioral health services for Service Members and Veterans in the State of New Hampshire effective upon Governor and Council approval through June 30, 2025.
100% General Funds.

Funding is available in account, Veterans Services Mental Health and Social Isolation, as follows:

	FY 2024
02-12-12-120010-32520000-102-500731 – Contracts for Program Services	$212,000.00

EXPLANATION

Under this contract Easterseals NH Inc. will provide services that will result in an increased access to, and use of, mental and behavioral health services by individuals who have served in the United States Armed Forces and reside in the State of New Hampshire by enhancing its clinical capacity. This Department priority aligns with the goals of the New Hampshire 10-year Mental Health Plan and NH Suicide Prevention Council. Approval of the contract will create additional capacity in the state for military/Veterans to receive culturally competent care and wrap-around services in their communities through leverage of Easterseals NH Veterans Count Care Coordinators and Veterans Count Chapters.

The Department of Military Affairs and Veterans Services solicited for services to support New Hampshire's military/Veterans access to mental health services by placing a Request for Proposal on the State of New Hampshire Bureau of Purchase and Property website. Three bids were received prior to the bid closing time, and all were considered qualified. Easterseals NH Inc. was awarded this contract based upon the scoring criteria outlined in the RFP and is contingent upon Governor and Council approval.

If funding for this contract is not approved by the Governor and Council, Veterans would not receive supports and community connections through the Easterseals Veterans Count Program to help their journey to health, well-being, and self-sufficiency.

This contract has been approved for form, substance, and execution by the Attorney General's Office.

Respectfully submitted,

DAVID J. MIKOLAITIES
Major General, NH National Guard
The Adjutant General

SCORECARD: DMAVS RFP 2024-02	Vendor 1 Easterseals NH	Vendor 2 Harbor Care	Vendor 3 Partnership for Public Health NH
Company Profile (15 points) Company Stability (1 pt for each year in business up to 5); Staff Qualifications (training, degrees, 1-5 pts) and mission and value align with purpose of the RFP	13	14	12
Project Understanding (25 points) Overall comprehension of Project Objective (1-5 pts); **Understanding of Project Requirements** (1-5 pts); **overall need** for the services proposed (1-5 pts); **Understanding of needs of military and veterans in NH** (1-5); Experience with **similar projects** (1-5 pts)	24	19	15
Ability to Meet Deliverables (30 points) Availability (availability to provide services within project timelines receive 10 pts); **Optional Deliverables** (as outlined, must include "enhance access to mental/behavioral health services - scale 1-10 pts); **Required Deliverables** (as outlined, data and reports demonstrating outcomes are a required deliverable. 10 pts for ack and identify how/when deliverable will be met)	26	23	19
Implement Plan (25 points) Events and Activities (clearly align with desired outcome and are realistic given funds and timeline, Scale 1-5); **Outreach/Enrollment** (reasonable effective plan for promoting the services and engaging/enrolling military/Veterans, Scale 1-5); **Level of Available Staffing** (adequate level of staffing to ensure time completion, Scale 1-5); **Community Partnerships** (Plan for establishing partnerships to implement program, potentially sustain after contract, Scale 1-5 pts); **Sustainability** (Consideration for sustainability considered or is clearly and reasonably not applicable, Scale 1-5 pts)	22	18	18
Assessment and Evaluation (20 points) Evaluation Plan (clearly described plan for assessing and evaluating outcomes, Scale 1-10 pts); **Reporting** (A clear plan for how/when outcomes will be reported to DMAVS, 1-10 pts)	10	18	11
Technical Proposal Maximum Points	95	92	75
Price Proposal Maximum Points	7.167	7.167	10
Total Maximum Points	102.167	99.167	85
RATING OF SELECTED VENDORS	**1**	**3**	**2**

FORM NUMBER P-37 (version 2/23/2023)

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 Military Affairs and Veterans Services		1.2 State Agency Address 4 Pembroke Road Concord, NH 03301	
1.3 Contractor Name Easterseals New Hampshire Inc.		1.4 Contractor Address 555 Auburn Street Manchester, NH 03103	
1.5 Contractor Phone Number 603-623-8863	1.6 Account Unit and Class 010-012-32520000-102-500731	1.7 Completion Date 6/30/2025	1.8 Price Limitation Not to Exceed $212,000.00
1.9 Contracting Officer for State Agency Erin M. Zayac, Administrator of Business Operations		1.10 State Agency Telephone Number (603) 225-1361	
1.11 Contractor Signature Catherine Kuhn Date: 4/15/2024		1.12 Name and Title of Contractor Signatory Cathy Kuhn - COO	
1.13 State Agency Signature Erin Zayac Date: 4/16/2024		1.14 Name and Title of State Agency Signatory Erin M. Zayac, Administrator of Business Operations	
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: On: 5/3/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* 45 G&C Item number: SECRETARY OF STATE G&C Meeting Date: JUN 12 2024			

Contractor Initials: CK
Date: 4/16/2024

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.

Contractor Initials CL

Date 6/15/2024

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.

Contractor Initials CL

Date 4/15/2024

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.

Contractor Initials CL

Date 4/15/2024

STATE OF NEW HAMPSHIRE
DEPARTMENT OF MILITARY AFFAIRS AND VETERANS SERVICES

EXHIBIT A
SPECIAL PROVISIONS

SUBJECT: Access to Mental Health Services

The following special provisions modify, change, delete, or add to the General Provisions of the agreement. Where any part of the General Provisions is modified or voided by these Special Provisions, the unaltered provisions for that part shall remain in effect.

1. The term "Contracting Officer" as used in this agreement shall mean the State's Contracting Officer as is specified at item# 1.9 of the General Provisions of this agreement or his/her authorized representative. No individual shall be an authorized representative of the Contracting Officer unless he or she is so appointed in writing by the Contracting Officer, in which case such written appointment shall be provided to the Contractor.

2. The Contractor shall be responsible to correct, at their own cost and expense, defective work, or damaged property when defects and damage are caused by the Contractor's employees, equipment, or supplies. The Contracting Officer may withhold all, or part of, payments due to the Contractor until defective work or damaged property caused by the Contractor, their employees, equipment, or materials, is placed in satisfactory condition.

3. **Provision 10. DATA: ACCESS; CONFIDENTIALITY; PRESERVATION:** Add the following sub-part:

    a. 10.4 Between the Effective Date and three (3) years after the Completion Date, as often as the State Government shall demand, the Contractor shall make available for audit purposes, all records that pertain to this Agreement. Upon demand, the contractor shall provide copies of such documents which may include invoices, payrolls, records of personnel, and other information relating to all matters covered in this agreement.

Initials: DS CL
Date: 4/16/2024

STATE OF NEW HAMPSHIRE
DEPARTMENT OF MILITARY AFFAIRS AND VETERANS SERVICES

EXHIBIT B
SCOPE OF SERVICES

SUBJECT: Access to Mental Health Services

Easter Seals New Hampshire (ESNH) will enhance access to, and use of, mental/behavioral health services by individuals who have served and reside, in the state regardless of their discharge status or VA-eligibility, by enhancing its clinical capacity. ESNH Veterans Count (ESNH VC) Care Coordinators will work with veterans and carry out a comprehensive assessment to evaluate their needs, determine what natural supports they already have, and what community connections could help their journey to health, well-being, and self-sufficiency. ESNH VC will also leverage the resources, reach, and visibility of Veterans Count Chapters and its dedicated volunteers to broaden the depth and breadth of the outreach activities, and to spread awareness about ESNH VC and its vital programs and services.

Specific actions in support of these activities include:

- Outreach to providers to establish relationships in order to facilitate referrals for veterans in need of clinical mental/behavioral health services and to encourage provider organizations to ask the question: "Have you or a member of your family ever served in the military?" ESNH VC will outreach to community providers (i.e. hospitals. substance use treatment providers, community mental health providers, etc.), statewide, to not only facilitate referrals into the clinical program, but also to embed the practice of asking the question "Have you ever served in the military?" into every intake encounter. This will include new contacts as well as working with existing partners in the community such as the VA, local Vet Centers, Care Coordination Program of NH, etc. to ensure awareness of our clinical services and facilitate referrals.

- Recruit clinicians to grow clinical capacity, including an effort to establish a pipeline of clinicians by supporting unlicensed clinicians in obtaining licensure and accessing training.

- Hire an experienced Practice Manager to oversee scheduling (including the intake process), billing, utilization, and compliance, and to develop policies and procedures for the clinical services department.

- Invest in clinical trainings for new and existing ESNH VC staff with a concentration around evidence- based modalities, e.g. Eye Movement Desensitization and Reprocessing (EMDR) for clients with Post Traumatic Stress Disorder (PTSD), Cognitive Processing Therapy (CPT), Dialectic Behavioral Therapy (DB'D, Cognitive Behavioral Therapy (CBT), and Critical Time Intervention (CTI).

Reporting

To measure the success of the program, the following data points will be tracked via client records in the ESNH secure Electronic Medical Records system. A monthly report will be submitted by ESNH to report on progress and outcomes. Monthly reports will be submitted along with the monthly invoice. ESNH will

Initials: CK
Date: 4/15/2024

work with Heather Smith, Division of Community Based Military Programs, Department of Military Affairs and Veterans Services, to determine the best format for reporting progress and outcomes.

At a minimum, the monthly report will contain the following information:

1. Progress made during the reporting period to develop the capacity and resources required to implement proposed programming (e.g. hiring and training staff, etc.).

2. Number clients receiving clinical services and information on their referral source.

3. Number of community provider connections made as a activities described herein. The name result of the outreach and location of organization/provider will be included to demonstrate the reach of the program.

4. Total number of clients served for the reporting period by the overall Veterans Count program.

5. Number of linkages to veteran and civilian community resources made as a result of referral into the Veterans Count program and the categories of services provided by those referrals (e.g. housing services, food insecurity, educational services, vocational services, healthcare services, mental health services, behavioral health services, legal services, etc.).

6. Results and impact of development, outreach, engagement, or services and how they support overall goal achievement.

For any military culture or suicide prevention training provided to existing staff, newly hired staff, or community partners as a result of the availability of these funds, the following information will be collected and reported to DMAVS:

1. Name of training and type of training (e.g. military culture, suicide prevention, etc.).

2. Date and location of training.

3. Length of training.

4. Number of attendees

5. Organizations represented by attendees and zip code of organization.

6. Industries represented by attendees (e.g. healthcare, mental health services, aging services, etc.).

7. Results of a training evaluation provided to attendees at the conclusion of the training to measure knowledge and confidence gained from attending training.

A final report at the conclusion of the funding period will be submitted. The final report will provide a comprehensive summary of all activities performed and an analysis of the results and impact of the work completed. Utilizing data visualization methods is recommended. The report will also describe how the work will be sustained or further developed in the future (if applicable).

Initials: DS

Date: 4/15/2024

The contract term may be extended for up to two (2) one-year periods at the sole discretion of the State, subject to the continued availability of funds, satisfactory performance of services, and approval by the Governor and Executive Council.

Initials: DS CK
Date: 4/15/2024

STATE OF NEW HAMPSHIRE
DEPARTMENT OF MILITARY AFFAIRS AND VETERANS SERVICES

EXHIBIT C
PRICE AND TERMS OF PAYMENT

SUBJECT: Access to Mental Health Services

SECTION 1: PRICE

A. The Price for this Agreement shall not exceed $212,000.00 without amendment and the approval of the New Hampshire Governor and Executive Council (G&C).

SECTION 2: METHOD OF PAYMENT

Payment shall be made by mailing a bank draft or electronic funds transfer as established by submitting or updating an Alternate W-9 Form to the State of New Hampshire.

Invoices shall be submitted by the Contractor to:

Department of Military Affairs and Veterans Services
ATTN: State Business Office
4 Pembroke Road, Bldg. C
Concord, NH 03301

SECTION 3: TERMS OF PAYMENT

Invoicing shall be based on labor, materials, and other detailed expenses needed to successfully perform the deliverables and project tasks identified in Exhibit B herein. Payments shall be made within 30 days after receipt of proper invoices and only upon the satisfactory completion of identified deliverables and tasks as determined by the Department's Primary Contact. The Contractor shall not invoice the Department for any services not yet rendered.

Initials: CK
Date: 4/15/2024

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

Business ID: 61290

Certificate Number: 0005774611

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 9th day of May A.D. 2022.

David M. Scanlan

Secretary of State

Business Information

Business Details

Business Name:	EASTER SEALS NEW HAMPSHIRE, INC.	Business ID:	61290
Business Type:	Domestic Nonprofit Corporation	Business Status:	Good Standing
Business Creation Date:	11/06/1967	Name in State of Incorporation:	Not Available
Date of Formation in Jurisdiction:	11/06/1967		
Principal Office Address:	555 Auburn St, Manchester, NH, 03101, USA	Mailing Address:	555 Auburn St, Manchester, NH, 03101, USA
Citizenship / State of Incorporation:	Domestic/New Hampshire		
		Last Nonprofit Report Year:	2020
		Next Report Year:	2025
Duration:	Perpetual		
Business Email:	NONE	Phone #:	NONE
Notification Email:	NONE	Fiscal Year End Date:	NONE

Principal Purpose

S.No	NAICS Code	NAICS Subcode
1	OTHER / PROVIDE SERVICES FOR INDIVIDUALS WITH DISABILITIES AND SPECIAL NEEDS	

Page 1 of 1, records 1 to 1 of 1

Principals Information

Name/Title	Business Address
Maureen Beauregard / Chief Executive Officer	555 Auburn Street, Manchester, NH, 03103, USA
Maureen Beauregard / President	555 Auburn Street, Manchester, NH, 03103, USA
Elin Treanor / Chief Financial Officer	555 Auburn Street, Manchester, NH, 03103, USA
Cynthia Ross / Secretary	555 Auburn Street, Manchester, NH, 03103, USA
Mary Flowers / Secretary	9 Maple Road, North Hampton, NH, 03862, USA

< Previous ... 1 2 3 4 5 ... Next > Page 1 of 6, records 1 to 5 of 29 Go to Page

CERTIFICATE OF AUTHORITY

I, ___Cathy Kuhn_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of __Easter Seals New Hampshire, Inc., which includes Manchester Alcoholism Rehabilitation Center, a program of Easterseals NH. _____
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _February 14, 2024____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Tina Sharby, Chief Human Resources Officer; Peter Hastings, Chief Information Officer; Pamela Hawkes, Chief Development Officer; Michele Talwani, Chief Communications & Marketing Officer and Bradford E. Cook, Secretary and General Counsel of the corporation, (may list more than one person)
(Name and Title of Contract Signatory)

are duly authorized on behalf of Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: April 2, 2024

DocuSigned by:
Catherine Kuhn
B1B8AF7B7D042A...
Signature of Elected Officer
Name: Cathy Kuhn
Title: COO

Client#: 497072 EASTESEA7

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/17/2023

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Linda Jaeger, CIC
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: linda.jaeger@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Insurance Co.	18058
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Easter Seals New Hampshire, Inc.
555 Auburn Street
Manchester, NH 03103

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	X	X	PHPK2592749	09/01/2023	09/01/2024	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
	X Professional Liab						MED EXP (Any one person)	$5,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY	X	X	PHPK2592747	09/01/2023	09/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / 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	X	X	PHUB878203	09/01/2023	09/01/2024	EACH OCCURRENCE	$10,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$10,000,000
	DED X RETENTION $ $10K							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	EDP			PHPK2592749	09/01/2023	09/01/2024	$1,619,050 Special Form Incl Theft $500 Deductible	

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

Supplemental Names*:Easter Seals ME, Inc., Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum Center, Easter Seals VT, Inc.,*. The General Liability policy includes a Blanket Automatic Additional Insured Endorsement that provides Additional Insured and a Blanket Waiver of Subrogation status to the Certificate Holder, only when there is a written contract or written agreement between the Named Insured and the Certificate Holder that requires such status, and only with regard to the above referenced on behalf (See Attached Descriptions)

CERTIFICATE HOLDER

State of NH
129 Pleasant St., PO Box 2059
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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DESCRIPTIONS (Continued from Page 1)

of the Named Insured. The General Liability policy contains a special endorsement with "Primary and Non Contributory" wording.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/20/2023

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 be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Hays Companies, Inc.
980 Washington St., Suite 325
Dedham MA 02026

CONTACT NAME: Patricia MacDonald
PHONE (A/C, No, Ext): FAX (A/C, No):
E-MAIL ADDRESS: Patricia.Macdonald@bbrown.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: The North River Insurance Company	21105
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Easter Seals New Hampshire, Inc
555 Auburn Street
Manchester NH 03103

COVERAGES CERTIFICATE NUMBER: 24-25 WC REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS / SCHEDULED AUTOS HIRED AUTOS / NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	406-740231-9	1/1/2024	1/1/2025	X PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

CERTIFICATE HOLDER

Evidence of Insurance

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

James Hays/TADRIG

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BAKER
NEWMAN
NOYES

Easter Seals New Hampshire, Inc. and Subsidiaries

Consolidated Financial Statements and
Other Financial Information

For the Years Ended August 31, 2023 and 2022
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

HLB THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION

For the Years Ended August 31, 2023 and 2022

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2023 and 2022, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2023 and 2022, and the results of their operations, changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Easter Seals NH and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Notes 2 and 7 to the financial statements, in 2023, Easter Seals NH has changed their method of accounting for leases, effective September 1, 2022, due to the adoption of Accounting Standards Codification Topic 842, *Leases*. Our opinion is not modified with respect to this matter.

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 Easter Seals NH's ability to continue as a going concern for a period of within one year after the date that the financial statements are issued or available to be issued.

Auditors' 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 auditors' 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Easter Seals NH'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 Easter Seals NH'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.

Other Financial Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023 on our consideration of Easter Seals NH's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals NH's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easter Seals NH's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC
Manchester, New Hampshire
December 22, 2023

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2023 and 2022

	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	$ 8,218,081	$14,837,761
Restricted cash	99,784	79,819
Short-term investments, at fair value	10,230,068	10,055,639
Accounts receivable from related entity	1,818,919	394,316
Program and other accounts receivable	14,392,502	9,748,641
Contributions receivable, net	128,919	172,253
Prepaid expenses and other current assets	1,404,684	907,909
Total current assets	36,292,957	36,196,338
Assets limited as to use	1,972,288	1,837,445
Investments, at fair value	13,661,880	13,419,355
Investment in related entity	1,742	1,742
Other assets	327,763	349,154
Intangible assets	736,658	–
Operating lease right-of-use assets	2,651,831	–
Fixed assets, net	28,576,337	27,216,243
	$84,221,456	$79,020,277
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 5,126,679	$ 2,538,018
Accrued expenses	6,434,951	6,450,559
Deferred revenue	2,537,974	4,598,645
Current portion of operating lease liabilities	905,606	–
Current portion of interest rate swap agreement	15,663	579,174
Current portion of long-term debt	1,021,877	1,016,962
Total current liabilities	16,042,750	15,183,358
Other liabilities	2,212,980	2,130,322
Interest rate swap agreement, less current portion	516,017	416,010
Operating lease liabilities, less current portion	1,772,949	–
Long-term debt, less current portion, net	16,843,611	17,861,006
Total liabilities	37,388,307	35,590,696
Net assets:		
Without donor restrictions	40,782,371	37,450,866
With donor restrictions	6,050,778	5,978,715
Total net assets	46,833,149	43,429,581
	$84,221,456	$79,020,277

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Public support:			
Contributions, net	$ 573,410	$ 353,464	$ 926,874
Special events, net of related direct costs of $748,203	893,434	23,650	917,084
Annual campaigns, net of related direct costs of $34,023	371,067	250	371,317
Bequests	141,913	–	141,913
Net assets released from restrictions	367,288	(367,288)	–
Total public support	2,347,112	10,076	2,357,188
Revenue:			
Fees and tuition	72,514,361	–	72,514,361
Grants	33,639,114	–	33,639,114
Gain on extinguishment of debt	750,000	–	750,000
Dividend and interest income	1,481,819	17,420	1,499,239
Rental income	28,892	–	28,892
Other	134,805	–	134,805
Total revenue	108,548,991	17,420	108,566,411
Total public support and revenue	110,896,103	27,496	110,923,599
Operating expenses:			
Program services:			
Public health education	18,834	–	18,834
Professional education	147,597	–	147,597
Direct services	94,561,105	–	94,561,105
Total program services	94,727,536	–	94,727,536
Supporting services:			
Management and general	10,706,017	–	10,706,017
Fundraising	2,367,000	–	2,367,000
Total supporting services	13,073,017	–	13,073,017
Total functional expenses	107,800,553	–	107,800,553
Support of National programs	166,882	–	166,882
Total operating expenses	107,967,435	–	107,967,435
Increase in net assets from operations	2,928,668	27,496	2,956,164

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	$ 463,504	$ –	$ 463,504
Net unrealized and realized (losses) gains on investments, net	(71,744)	48,920	(22,824)
Decrease in fair value of beneficial interest in trust held by others	–	(4,353)	(4,353)
Gain on sales and disposals of fixed assets	11,077	–	11,077
	402,837	44,567	447,404
Total increase in net assets	3,331,505	72,063	3,403,568
Net assets at beginning of year	37,450,866	5,978,715	43,429,581
Net assets at end of year	$ 40,782,371	$6,050,778	$ 46,833,149

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Public support:			
Contributions, net	$ 764,760	$ 368,967	$ 1,133,727
Special events, net of related direct costs of $1,018,200	1,891,609	83,710	1,975,319
Annual campaigns, net of related direct costs of $43,900	232,664	16,362	249,026
Bequests	4,160	–	4,160
Net assets released from restrictions	449,927	(449,927)	–
Total public support	3,343,120	19,112	3,362,232
Revenue:			
Fees and tuition	61,914,620	–	61,914,620
Grants	31,630,150	–	31,630,150
Gain on extinguishment of debt	9,250,000	–	9,250,000
Dividend and interest income	834,614	12,543	847,157
Rental income	31,762	–	31,762
Other	394,652	–	394,652
Total revenue	104,055,798	12,543	104,068,341
Total public support and revenue	107,398,918	31,655	107,430,573
Operating expenses:			
Program services:			
Public health education	26,267	–	26,267
Professional education	160,997	–	160,997
Direct services	85,247,641	–	85,247,641
Total program services	85,434,905	–	85,434,905
Supporting services:			
Management and general	9,493,211	–	9,493,211
Fundraising	2,154,599	–	2,154,599
Total supporting services	11,647,810	–	11,647,810
Total functional expenses	97,082,715	–	97,082,715
Support of National programs	130,276	–	130,276
Total operating expenses	97,212,991	–	97,212,991
Increase in net assets from operations	10,185,927	31,655	10,217,582

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	$ 1,243,067	$ –	$ 1,243,067
Net unrealized and realized losses on investments, net	(3,063,497)	(182,735)	(3,246,232)
Increase in fair value of beneficial interest in trust held by others	–	11,278	11,278
Loss on sales, disposals and impairment of fixed assets	(1,941,095)	–	(1,941,095)
	(3,761,525)	(171,457)	(3,932,982)
Increase (decrease) in net assets	6,424,402	(139,802)	6,284,600
Net assets at beginning of year	31,026,464	6,118,517	37,144,981
Net assets at end of year	$ 37,450,866	$ 5,978,715	$ 43,429,581

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2023

	Program Services				Supporting Services			Total Program and Supporting Services Expenses	
	Public Health Education	Professional Education	Direct Services	Total	Management and General	Fund-Raising	Total	2023	2022
Salaries and related expenses	$ 3,942	$ –	$71,521,335	$71,525,277	$ 6,918,354	$1,313,590	$ 8,231,944	$ 79,757,221	$73,144,865
Professional fees	9,855	114,704	9,673,062	9,797,621	2,558,882	291,742	2,850,624	12,648,245	10,765,751
Supplies	456	2,130	2,055,872	2,058,458	138,373	32,625	170,998	2,229,456	1,867,791
Telephone	2	–	547,120	547,122	212,927	3,625	216,552	763,674	732,503
Postage and shipping	156	–	39,423	39,579	17,880	6,964	24,844	64,423	61,483
Occupancy	–	–	3,058,697	3,058,697	392,693	46,875	439,568	3,498,265	2,885,219
Outside printing, artwork and media	405	1,124	7,668	9,197	3,688	38,081	41,769	50,966	47,700
Travel	3	–	1,742,011	1,742,014	12,662	4,024	16,686	1,758,700	1,555,082
Conventions and meetings	3,992	28,977	225,364	258,333	26,566	12,034	38,600	296,933	165,074
Specific assistance to individuals	–	–	1,553,980	1,553,980	315	–	315	1,554,295	1,786,853
Dues and subscriptions	–	–	33,088	33,088	13,850	2,581	16,431	49,519	29,335
Minor equipment purchases and equipment rentals	–	645	153,728	154,373	84,726	41,751	126,477	280,850	251,672
Ads, fees and miscellaneous	23	–	611,695	611,718	33,525	561,991	595,516	1,207,234	1,005,398
Interest	–	–	652,777	652,777	138,061	–	138,061	790,838	780,153
Depreciation and amortization	–	17	1,710,285	1,710,302	153,515	11,117	164,632	1,874,934	2,003,836
Grant expense	–	–	975,000	975,000	–	–	–	975,000	–
	$18,834	$147,597	$94,561,105	$94,727,536	$10,706,017	$2,367,000	$13,073,017	$ 107,800,553	$97,082,715
	0.02%	0.14%	87.72%	87.88%	9.93%	2.19%	12.12%	100.00%	100.00%

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

	Program Services				Supporting Services			Total Program and Supporting Services Expenses
	Public Health Education	Professional Education	Direct Services	Total	Management and General	Fund-Raising	Total	2022
Salaries and related expenses	$ 5,780	$ –	$65,741,230	$65,747,010	$6,336,634	$1,061,221	$ 7,397,855	$73,144,865
Professional fees	2,613	127,466	8,234,642	8,364,721	2,066,017	335,013	2,401,030	10,765,751
Supplies	928	5,500	1,777,921	1,784,349	50,158	33,284	83,442	1,867,791
Telephone	8	–	529,613	529,621	200,186	2,696	202,882	732,503
Postage and shipping	–	229	35,031	35,260	15,776	10,447	26,223	61,483
Occupancy	–	–	2,472,697	2,472,697	354,406	58,116	412,522	2,885,219
Outside printing, artwork and media	1,303	–	8,519	9,822	309	37,569	37,878	47,700
Travel	–	–	1,540,938	1,540,938	13,280	864	14,144	1,555,082
Conventions and meetings	6	27,802	98,989	126,797	15,852	22,425	38,277	165,074
Specific assistance to individuals	–	–	1,786,297	1,786,297	556	–	556	1,786,853
Dues and subscriptions	–	–	17,296	17,296	11,084	955	12,039	29,335
Minor equipment purchases and equipment rentals	7,926	–	136,235	144,161	74,508	33,003	107,511	251,672
Ads, fees and miscellaneous	7,703	–	413,578	421,281	31,740	552,377	584,117	1,005,398
Interest	–	–	642,590	642,590	137,563	–	137,563	780,153
Depreciation and amortization	–	–	1,812,065	1,812,065	185,142	6,629	191,771	2,003,836
	$26,267	$160,997	$85,247,641	$85,434,905	$9,493,211	$2,154,599	$11,647,810	$97,082,715
	0.03%	0.16%	87.81%	88.00%	9.78%	2.22%	12.00%	100.00%

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Increase in net assets	$ 3,403,568	$ 6,284,600
Adjustments to reconcile increase in net assets to net cash (used) provided by operating activities:		
Depreciation and amortization	1,874,934	2,003,836
Noncash lease expense	26,724	–
Bond issuance costs amortization	6,110	6,110
Decrease (increase) in fair value of beneficial interest in trust held by others.	4,353	(11,278)
Net (gain) loss on sales, disposals and impairment of fixed assets	(11,077)	1,941,095
Change in fair value of interest rate swap	(463,504)	(1,243,067)
Gain on extinguishment of debt	(750,000)	(9,250,000)
Net unrealized and realized losses on investments, net	22,824	3,246,232
Donor restricted contributions	(353,464)	(368,967)
Changes in operating assets and liabilities:		
Program and other accounts receivable	(4,643,861)	(1,155,303)
Accounts receivable from related entity	(1,424,603)	(394,316)
Contributions receivable	43,334	52,612
Prepaid expenses and other current assets	(496,775)	(274,207)
Other assets	17,038	41,001
Accounts payable and accrued expenses	1,499,196	(392,927)
Deferred revenue	(1,310,671)	2,736,062
Other liabilities	82,658	(552,490)
Net cash (used) provided by operating activities	(2,473,216)	2,668,993
Cash flows from investing activities:		
Purchases of fixed assets	(2,902,728)	(1,453,563)
Proceeds from sale of fixed assets	15,976	366,008
Change in investments, net	(439,778)	(150,624)
Change in assets limited as to use	(134,843)	520,494
Investment in related entity	–	(1,742)
Net cash used by investing activities	(3,461,373)	(719,427)
Cash flows from financing activities:		
Repayment of long-term debt	(1,018,590)	(1,872,427)
Donor restricted contributions	353,464	368,967
Net cash used by financing activities	(665,126)	(1,503,460)

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2023 and 2022

	2023	2022
(Decrease) increase in cash, cash equivalents and restricted cash	$(6,599,715)	$ 446,106
Cash, cash equivalents and restricted cash, beginning of year	14,917,580	14,471,474
Cash, cash equivalents and restricted cash, end of year	$ 8,317,865	$14,917,580
Supplemental disclosure of cash flow information:		
Interest paid	$ 791,000	$ 742,000
Operating cash flows for operating leases	$ 1,265,742	$ –
Supplemental disclosure of noncash activities:		
Fixed asset purchases included in accounts payable at end of year	$ 511,017	$ 173,818
Intangible asset purchases included in accounts payable at end of year	$ 736,658	$ –
Operating lease right-of-use assets obtained in exchange for operating lease liabilities	$ 3,853,603	$ –

See accompanying notes.

1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Manchester Alcoholism Rehabilitation Center (Farnum Center); Easter Seals Maine, Inc. (up to August 31, 2022); and Easter Seals Vermont, Inc. (Easter Seals VT). Additionally, Champlin Place, Inc., was formed on June 30, 2022 and was 100% owned by Easter Seals New Hampshire, Inc. In April 2023, Easter Seals NH transferred a 21% interest in Champlin Place, Inc. to Housing Affordability Partnership, LLC. Champlin Place, Inc. is the sole General Partner of Champlin Place Limited Partnership (the Partnership). Champlin Place, Inc. has a 0.01% ownership interest in the Partnership, but oversees certain management and operational aspects of the Partnership subject to the terms set forth in the limited partnership agreement. See note 15. Easter Seals New Hampshire, Inc. is the sole member of each subsidiary, aside from Champlin Place, Inc. for which they have a 79% interest. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

Effective August 31, 2022, Easter Seals Maine, Inc. was dissolved, and all assets were transferred to Easter Seals New Hampshire, Inc.

Easter Seals NH's purpose is to provide plans of care comprised of thoughtfully integrated services that help those with varied abilities live, learn, work, and play throughout their lifetimes. Easter Seals NH operates programs throughout New Hampshire and Vermont.

2. Summary of Significant Accounting Policies

Principles of Consolidation and Noncontrolling Interests

The consolidated financial statements include the accounts of Easter Seals New Hampshire, Inc. and the subsidiaries of which it is the sole member and the less-than-wholly-owned subsidiary of which they maintain a controlling interest as described in notes 1 and 15. As Champlin Place, Inc. has only a 0.01% owned interest in the project described in note 15, which has not yet commenced planned principal operations, there are no revenue and expenses attributed to the entity to date. Accordingly, there is no investment in the less-than-wholly-owned subsidiary to present separately in the accompanying consolidated statements of financial position, and no increase (decrease) in net assets attributed to the controlling and noncontrolling interests to present separately in the accompanying consolidated statements of activities and changes in net assets. Significant intercompany accounts and transactions have been eliminated in consolidation.

Cash, Cash Equivalents and Restricted Cash

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

2. Summary of Significant Accounting Policies (Continued)

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals NH to credit risk consist primarily of cash equivalents and investments. Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of $10,229,900 and $10,055,500 as of August 31, 2023 and 2022, respectively.

Restricted cash represents reserve accounts held by New Hampshire Housing Finance Authority (NHHFA) for insurance, taxes, replacement costs and operations as well as security deposit accounts held for tenants.

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position that sum to the total of the same such amounts shown in the consolidated statements of cash flows at August 31:

	2023	2022
Cash and cash equivalents	$8,218,081	$14,837,761
Restricted cash	99,784	79,819
	$8,317,865	$14,917,580

Assets Limited as to Use and Investments

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

Beneficial Interest in Trust

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

Fixed Assets

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

2. Summary of Significant Accounting Policies (Continued)

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

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

Internal-Use Software Costs

The Company expenses costs incurred in the preliminary project stage of developing or acquiring internal use software, such as research and feasibility studies as well as costs incurred post implementation operational stage, such as maintenance and training. Capitalization of internal-use software costs occurs only after the preliminary-project stage is complete, management authorizes the project and it is probable that the project will be completed and the software will be used for the function intended. There were $736,658 of internal-use software costs capitalized during the year ended August 31, 2023. These amounts are recorded in intangible assets in the accompanying 2023 consolidated statement of financial position. There were no internal-use software costs capitalized for the year ended August 31, 2022. The capitalized costs will be amortized on a straight-line basis over the estimated useful life of the software, generally up to 5 years, once placed in service. There was no amortization expense recognized in 2023.

Long-Lived Assets

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

No long-lived assets were deemed impaired in 2023. Certain long-lived assets were deemed impaired in 2022. See note 8.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2023 and 2022 was $6,110. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

2. **Summary of Significant Accounting Policies (Continued)**

Revenue Recognition and Program and Other Accounts Receivable

Easter Seals NH accounts for revenues (mainly relating to fees and tuition in the accompanying consolidated statements of activities and changes in net assets) under Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers*, and determines the amount of revenue to be recognized through application of the following steps:

- Identification of the contract with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when or as Easter Seals NH satisfies the performance obligations.

Easter Seals NH determines the transaction price based on standard charges for goods and services provided, reduced by any applicable discounts, contractual adjustments provided to third-party payors, or explicit and implicit price concessions provided to groups or individuals. A performance obligation is a promise in a contract with a customer to transfer products or services that are distinct. Determining whether products and services are distinct performance obligations that should be accounted for separately or combined as one unit of accounting may require significant judgement.

A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in fees and tuition in the year that such amounts become known.

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

2. Summary of Significant Accounting Policies (Continued)

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectability of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2023, 2022, and 2021, estimated implicit price concessions of $871,700, $855,900, and $1,079,600, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected.

Unconditional contributions are recognized when the promise to give is made and are recorded at the net present value of estimated future cash flows.

Advertising

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

Functional Allocation of Expenses

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

Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately $9,020,000 and $8,099,000 for the years ended August 31, 2023, and 2022, respectively.

2. Summary of Significant Accounting Policies (Continued)

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842), which requires that lease arrangements longer than twelve months result in an entity recognizing an asset and liability. The pronouncement is effective for Easter Seals NH beginning September 1, 2022. See note 7.

At inception of a contract, Easter Seals NH determines whether that contract is or contains a lease. Easter Seals NH determines whether a contract contains a lease by assessing whether there is an identified asset and whether the contract conveys the right to control the use of the identified asset for a period of time in exchange for consideration. The organization has control of the asset if it has the right to direct the use of the asset and obtains substantially all of the economic benefits from the use of the asset throughout the period of use. This determination is reassessed if the terms of the contract are changed.

Easter Seals NH leases residential and office space (real estate) under non-cancellable operating leases. The carrying value of the organization's right-of-use lease assets is substantially concentrated in its real estate leases. As a practical expedient, Easter Seals NH does not recognize a lease asset or lease liability for leases with a lease term of 12 months or less. In the determination of the lease term, the organization considers the existence of extension or termination options and the probability of those options being exercised.

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets represent Easter Seals NH's right to use an underlying asset during the lease term and lease liabilities represent the organization's obligation to make lease payments arising from the lease. Right-of-use assets and liabilities are recognized at the commencement date, based on the net present value of fixed lease payments over the lease term. Lease terms include options to extend or terminate the lease when it is reasonably certain that the options will be exercised.

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, Easter Seals NH has made a policy election to use a risk-free rate as the discount rate for all classes of underlying assets.

In addition to rent, the leases may require Easter Seals NH to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as nonlease components. For all asset classes, the organization has elected the lessee practical expedient to combine lease and nonlease components and account for the combined unit as a single lease component. Variable nonlease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred.

Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals Maine, Inc. (prior to dissolution on August 31, 2022), Easter Seals VT and Farnum Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not-for-profit entities.

2. Summary of Significant Accounting Policies (Continued)

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

Champlin Place, Inc. is a for-profit organization subject to Federal and state taxes. Deferred income taxes of Champlin Place, Inc. are computed using the asset and liability method under which deferred income tax assets and liabilities are computed based on temporary differences between the financial statement and tax bases of assets and/or liabilities which will result in taxable or deductible amounts on future tax returns. Champlin Place, Inc. records a valuation allowance against any deferred tax assets when it determines it is unlikely that the tax asset will be realized. No significant deferred income taxes have been realized for Champlin Place, Inc. since the entity's inception.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc., Easter Seals Maine, Inc., Easter Seals VT and Farnum Center on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements. Champlin Place, Inc.'s management has determined that Champlin Place, Inc. has not taken, nor expects to take, any uncertain tax positions in any income tax return.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for explicit and implicit price concessions in revenue, workers' compensation liabilities and contingencies.

Derivatives and Hedging Activities

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

As of August 31, 2023, and 2022, Easter Seals NH had recognized a liability of $531,680 and $995,184, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized an increase in net assets of $463,504 and $1,243,067 for the years ended August 31, 2023 and 2022, respectively, in the accompanying consolidated statements of activities and changes in net assets.

2. Summary of Significant Accounting Policies (Continued)

Increase in Net Assets from Operations

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

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 22, 2023, the date these consolidated financial statements were available to be issued.

3. Classification of Net Assets

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

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

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

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

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

3. Classification of Net Assets (Continued)

Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2023 and 2022 are as follows:

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
2023			
Other initiatives	$1,483,715	$75,412	$1,559,127
Operations	3,835,088	–	3,835,088
Total endowment net assets	$5,318,803	$75,412	$5,394,215
2022			
Other initiatives	$1,462,085	$26,757	$1,488,842
Operations	3,838,633	–	3,838,633
Total endowment net assets	$5,300,718	$26,757	$5,327,475

Changes in Endowment Net Assets

During the years ended August 31, 2023 and 2022, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2021	$5,377,829
Investment return:	
Investment income, net of fees	66,470
Net appreciation (realized and unrealized), net	12,536
Contributions	96,811
Appropriated for expenditure	(226,171)
Net endowment assets, August 31, 2022	5,327,475
Investment return:	
Investment income, net of fees	13,098
Net appreciation (realized and unrealized), net	14,857
Contributions	59,485
Appropriated for expenditure	(20,700)
Net endowment assets, August 31, 2023	$5,394,215

3. Classification of Net Assets (Continued)

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

	2023	2022
Satisfaction of donor restrictions	$346,588	$223,756
Release of appropriated endowment funds	20,700	226,171
	$367,288	$449,927

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2023 and 2022 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Non-Endowment Net Assets
2023			
Other initiatives	$ –	$492,554	$ 492,554
Operations	40,782,371	164,009	40,946,380
Total non-endowment net assets	$40,782,371	$656,563	$41,438,934
2022			
Other initiatives	$ 134,429	$466,798	$ 601,227
Operations	37,316,437	184,442	37,500,879
Total non-endowment net assets	$37,450,866	$651,240	$38,102,106

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2023 or 2022.

3. Classification of Net Assets (Continued)

Net assets with donor restrictions

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

	2023	2022
Purpose restriction:		
Other initiatives	$ 492,554	$ 466,798
Operations	33,500	47,200
	526,054	513,998
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	5,323,069	5,307,363
Investments, gains and income from which is donor restricted	75,411	26,757
Beneficial interest in perpetual trust	126,244	130,597
	5,524,724	5,464,717
Total net assets with donor restrictions	$6,050,778	$5,978,715

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

Investment and Spending Policies

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

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

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

4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2023), comprise the following:

Cash and cash equivalents	$ 8,218,081
Short-term investments, at fair value	10,230,068
Program and other accounts receivable	14,392,502
Accounts receivable from related entity	1,818,919
Contributions receivable, net	128,919
	34,788,489
Investments, at fair value	13,661,880
	48,450,369
Less: net assets with donor restrictions	(5,924,534)
	$42,525,835

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2023, and 2022, approximately $9,300,000 and $10,200,000, respectively, of cash and cash equivalents, and approximately $10,230,000 and $10,056,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2023 and 2022 are $155,248 and $197,962, respectively, net of an allowance for doubtful accounts of $22,329 and $17,329, respectively. The long-term portion of contributions receivable is recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2023:

2024	$151,248
2025	2,000
2026	1,000
2027	1,000
	$155,248

6. Revenues

Revenue by Easter Seals NH's core programs included in fees and tuition and grants consisted of the following:

	Fees and Tuition	Grants	Total
2023			
Residential and educational services	$38,501,744	$ 678,607	$ 39,180,351
Community based services	6,884,950	19,231,261	26,116,211
Farnum Center	5,777,281	4,536,689	10,313,970
Family support services	7,460,477	523,748	7,984,225
Senior services	3,362,892	2,529,714	5,892,606
Transportation services	3,733,018	23,193	3,756,211
Outpatient and early support services	1,010,235	2,321,479	3,331,714
Children development services	1,475,783	683,060	2,158,843
Workforce development	2,913,738	27,118	2,940,856
Other programs	1,394,243	3,084,245	4,478,488
	$72,514,361	$33,639,114	$ 106,153,475
2022			
Residential and educational services	$33,336,907	$ 478,631	$ 33,815,538
Community based services	2,529,116	21,853,895	24,383,011
Farnum Center	5,912,587	3,175,028	9,087,615
Family support services	6,796,612	515,896	7,312,508
Senior services	4,332,135	1,567,091	5,899,226
Transportation services	3,649,934	21,928	3,671,862
Outpatient and early support services	1,030,926	1,787,197	2,818,123
Children development services	1,661,031	494,511	2,155,542
Workforce development	1,878,376	1,125	1,879,501
Other programs	786,996	1,734,848	2,521,844
	$61,914,620	$31,630,150	$ 93,544,770

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2023 and 2022 are related to Farnum Center. A breakdown of Farnum Center's revenue reflected in fees and tuition in 2023 and 2022 from major payor sources is as follows:

	2023	2022
Private payors (includes coinsurance and deductibles)	$1,325,768	$ 1,633,018
Medicaid	4,132,636	4,279,742
Medicare	5,359	14,237
Self-pay	313,518	24,668
	$5,777,281	$ 5,951,665

6. Revenues (Continued).

In response to the coronavirus (COVID-19) pandemic, Easter Seals NH qualified for certain federal grant funding through the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) and CARES Act Provider Relief Funding. In 2023 and 2022, Easter Seals NH received approximately $4,850,000 and $1,846,000, respectively, of which approximately $1,600,000 and $900,000, respectively, was paid to employees either in the form of bonuses for retention and recruitment or employees who qualified for the additional payments under certain programs. Easter Seals NH also entered a Payroll Protection Program loan in 2021 which was forgiven on February 2, 2022 (see note 11).

7. Operating Leases

ASC 842 became effective for Easter Seals NH on September 1, 2022 and was adopted using the modified retrospective method for all leases that had commenced as of the effective date, along with certain available practical expedients. The organization elected to adopt the package of practical expedients permitted under the transition guidance within the new standard. The practical expedient package applied to leases that commenced prior to the effective date of the new standard and permits a reporting entity not to: i) reassess whether any expired or existing contracts are or contain leases, ii) reassess the historical lease classification for any expired or existing leases, and iii) reassess initial direct costs for any existing leases. The reporting results for fiscal year 2023 reflect the application of ASC 842 guidance while the historical results for fiscal year 2022 were prepared under the guidance of ASC 840. The adoption of the new standard did not have a significant impact on Easter Seals NH's consolidated statements of activities and changes in net assets and cash flows. The adoption of the new standard resulted in the recording of right-of-use assets and corresponding lease liabilities pertaining to the organization's operating leases on the 2023 consolidated statement of financial position. As of the date of adoption, right-of-use assets and operating lease liabilities totaling approximately $2,807,000 were established in the consolidated statement of financial position.

Right-of use assets and lease liabilities are reported in the statement of financial position as follows at August 31, 2023:

Assets:	
Operating lease right-of-use assets	$2,651,831
Liabilities:	
Current portion of operating lease liabilities	$ 905,606
Operating lease liabilities, net of current portion	1,772,949
Total lease liabilities	$2,678,555

The components of lease cost and rent expense for the year ended August 31, 2023 are as follows:

Operating lease costs	$1,292,446
Variable lease costs	96,808
Total lease costs	$1,389,254

7. Operating Leases (Continued)

Lease term and discount rate are as follows at August 31, 2023:

Weighted-average remaining lease term in years	3.87
Weighted-average discount rate	3.38%

As of August 31, 2023, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2024	$ 978,007
2025	635,797
2026	513,045
2027	458,164
2028	154,381
Thereafter	115,380
Total future minimum lease payments	2,854,774
Less amounts representing interest	176,219
Total lease liabilities	$2,678,555

Total minimum future lease payments (operating leases) of approximately $67,000 for leases that have not commenced as of August 31, 2023 are not included in the consolidated financial statements, as the organization does not yet control the underlying assets. The leases commence in 2024.

As of August 31, 2022, future minimum operating lease payments prepared under the previous guidance of ASC 840 were as follows:

2023	$1,077,760
2024	579,592
2025	381,288
2026	276,403
2027	231,914
Thereafter	28,269
Total	$2,575,226

Rent expense under these leases amounted to approximately $1,200,000 for the year ended August 31, 2022.

8. Fixed Assets

Fixed assets consist of the following at August 31:

	2023	2022
Buildings	$ 32,967,092	$ 32,931,032
Land and land improvements	3,996,635	3,930,144
Leasehold improvements	85,238	77,686
Office equipment and furniture	7,171,383	9,901,651
Vehicles	2,920,866	2,461,097
Construction in progress	1,408,954	439,135
	48,550,168	49,740,745
Less accumulated depreciation and amortization	(19,973,831)	(22,524,502)
	$ 28,576,337	$ 27,216,243

Depreciation and amortization expense related to fixed assets totaled $1,874,934 and $2,003,836 in 2023 and 2022, respectively.

On June 29, 2022, Easter Seals New Hampshire, Inc. was awarded a grant agreement totaling $22,974,523 with the State of New Hampshire, Governor's Office of Emergency Relief and Recovery. This grant will support the construction of a mixed housing, supportive services, and retreat campus for veterans and their families located in Franklin, New Hampshire. Easter Seals New Hampshire, Inc. is obligated to complete the project prior to December 31, 2026. During the year ended August 31, 2023, $1,075,521 of this grant was utilized. No amounts of this grant were utilized during the year ended August 31, 2022. Due to this agreement and the extensive nature of the renovation, Easter Seals New Hampshire, Inc. disposed of certain fixed assets associated with the residential treatment center that was closed in November 2021 resulting in recognition of impairment of fixed assets of approximately $1,882,000 in the accompanying 2022 consolidated statement of activities and changes in net assets.

9. Investments and Assets Limited as to Use

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

	2023	2022
Cash and cash equivalents	$ 780,619	$ 252,648
Marketable equity securities	1,715,335	1,744,099
Mutual funds	22,325,650	22,406,691
Corporate and foreign bonds	346,373	287,951
Government and agency securities	696,259	621,050
	25,864,236	25,312,439
Less: assets limited as to use	(1,972,288)	(1,837,445)
Total investments, at fair value	$23,891,948	$23,474,994

9. Investments and Assets Limited as to Use (Continued)

The composition of assets limited as to use totaling $1,972,288 and $1,837,445 at August 31, 2023 and 2022, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 3% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately $895,000 and $645,000 for the years ended August 31, 2023 and 2022, respectively.

Easter Seals NH offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals NH contributed approximately $88,000 and $101,210 to this plan during the years ended August 31, 2023 and 2022, respectively. The assets and liabilities associated with this plan were $1,972,288 and $1,837,445 at August 31, 2023 and 2022, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

11. Borrowings

Borrowings consist of the following at August 31:

	2023	2022
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with a Daily Simple Secured Overnight Financing Rate (SOFR)-based variable rate equal to the sum of (a) 65.01% times (b) Daily Simple SOFR plus 0.10% plus 2.45% (5.10% at August 31, 2023), due in annual principal payments increasing from $51,667 to $88,333, with an initial mandatory tender date payment of $6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2034 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	$ 9,451,664	$10,061,668

11. Borrowings (Continued)

	2023	2022
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, annual principal payments continually increasing from $18,010 to $33,360 with an initial mandatory tender date payment of $4,521,598 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2046 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	$ 5,416,617	$ 5,655,563
Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from $419 to $1,070 payable monthly through dates ranging from September 2021 through September 2025, secured by vehicles with a net book value of $104,895 at August 31, 2023.	94,393	174,119
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal and interest of $12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of $3,406,856 at August 31, 2023.	1,913,553	1,995,428
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due October 2031, secured by an interest in certain property with a net book value of $795,155 at August 31, 2023.	527,964	531,486
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of $518,082 at August 31, 2023.	492,448	492,448
Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of $4,518 on October 1 each year for 10 years through October 2026 secured by an interest in certain property with a net book value of $795,155 at August 31, 2023:	63,245	67,762
	17,959,884	18,978,474
Less current portion	(1,021,877)	(1,016,962)
Less net unamortized bond issuance costs	(94,396)	(100,506)
	$16,843,611	$17,861,006

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

2024	$ 1,021,877
2025	1,032,973
2026	1,050,367
2027	1,139,574
2028	1,136,339
Thereafter	12,578,754
	$17,959,884

11. Borrowings (Continued)

Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. has an agreement with a bank for a $500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire, Inc. on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are eight notes payable totaling $94,393 and eight notes payable totaling $174,119 at August 31, 2023 and 2022, respectively, which originated under this agreement. Availability under this agreement at August 31, 2023 and 2022 is $405,607 and $325,881, respectively.

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from $4 million to $7 million (a portion of which is secured by available letters of credit of $24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate plus 2.25%. On June 29, 2022, an amendment changed the interest rate charged on outstanding borrowings to be the one-month Bloomberg Short Term Bank Yield Index (BSBY) rate plus 2.25% (7.62% at August 31, 2023). In 2023, the maturity date was extended to June 30, 2024. Under an event of default, the interest rate will increase from the one-month BSBY rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced to $1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2023 and 2022.

NHHEFA 2016A and 2016B Revenue Bonds

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

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

Mortgage Notes Payable

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

11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs. The funds were used for improvements on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, and is otherwise deferred until the project is sold or refinanced, or upon expiration or default of the regulatory agreement. The Organization must comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, to defer repayment of principal and interest. The note is secured by the property. A payment of $3,522 was made in 2023 and no payments were made in 2022.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction and permanent financing on 224 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2023 and 2022.

Notes Payable

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement dated July 1, 2016 that was made between the Organization and the City of Manchester through the Community Improvement Program. The funds were used for facility upgrades on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. Annual principal payments of $4,518 commencing October 1, 2017 can be forgiven through October 1, 2026 so long as the Organization can demonstrate the agreed-upon objectives have been achieved. On August 23, 2018, an amendment changed that the annual principal payments will be deferred from October 1, 2017 and resume October 1, 2022. The note is secured by the property.

Payroll Protection Program Loan

On April 16, 2021, Easter Seals NH entered into a promissory note for an unsecured loan in the amount of $10,000,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provided loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest had original terms that were forgivable after the covered period as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities, and maintains its payroll levels. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the period. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on Easter Seals NH's business. Easter Seals NH accounted for the PPP loan in accordance with the FASB ASC Topic 470 and included the full $10,000,000 within debt. In February 2022, Easter Seals NH received approval for full forgiveness from the SBA. Upon receiving forgiveness during the year ended August 31, 2022, Easter Seals NH recognized a gain on extinguishment of long-term debt in the accompanying 2022 consolidated statement of activities and changes in net assets.

11. Borrowings (Continued)

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. Effective December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 67% to LIBOR times 65.01%. Effective April 3, 2023, an amendment to this agreement was executed to change to interest rate charge from 3.62 % to 3.57% and the floating rate from LIBOR times 65.01% to Daily SOFR times 65.01%. In connection with these amendments, the organization applied certain optional expedients in relation to contract modifications provided by FASB ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting* to simplify the accounting analyses for contract modifications. The swap agreement had an outstanding notional amount of $9,451,664 and $10,061,668 at August 31, 2023 and 2022, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

The fair value of the above interest rate swap agreement is a liability that totaled $531,680 and $995,184 at August 31, 2023 and 2022, respectively, $15,663 and $579,174 of which was current at August 31, 2023 and 2022, respectively. During the years ended August 31, 2023 and 2022, net payments required by the agreement totaled $76,398 and $338,761, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals NH is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2023, Easter Seals NH was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

12. Donated Services

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

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were $166,882 and $130,276 for the years ended August 31, 2023 and 2022, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

14. Fair Value of Financial Instruments

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

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

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

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

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

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2023 and 2022.

Investments and Assets Limited as to Use

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

Beneficial Interest in Trust Held by Others

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

14. Fair Value of Financial Instruments (Continued)

Interest Rate Swap Agreement

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

At August 31, 2023 and 2022, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	Level 1	Level 2	Level 3	Total
2023				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	$ 780,619	$ –	$ –	$ 780,619
Marketable equity securities:				
Large-cap	1,349,552	–	–	1,349,552
International	365,783	–	–	365,783
Mutual funds, open-ended:				
Short-term fixed income	10,656,322	–	–	10,656,322
Intermediate-term bond fund	3,819,947	–	–	3,819,947
High yield bond fund	36,917	–	–	36,917
Foreign bond	18,076	–	–	18,076
Government securities	7,514	–	–	7,514
Emerging markets bond	760,207	–	–	760,207
International equities	1,082,865	–	–	1,082,865
Domestic, large-cap	2,475,781	–	–	2,475,781
Domestic, small-cap	402,404	–	–	402,404
Domestic, multi alt	320,781	–	–	320,781
Real estate fund	100,553	–	–	100,553
Mutual funds, closed-ended:				
Domestic, large-cap	2,049,962	–	–	2,049,962
Domestic, mid-cap	363,413	–	–	363,413
Domestic, small-cap	161,248	–	–	161,248
Commodity	50,245	–	–	50,245
Emerging markets	5,763	–	–	5,763
International equity	13,652	–	–	13,652
Corporate and foreign bonds	–	346,373	–	346,373
Government and agency securities	–	696,259	–	696,259
	$24,821,604	$1,042,632	$ –	$25,864,236

14. Fair Value of Financial Instruments (Continued)

	Level 1	Level 2	Level 3	Total
Beneficial interest in trust held by others:				
Money market funds	$ 341	$ –	$ –	$ 341
Marketable equity securities:				
Large-cap	97,009	–	–	97,009
Mutual funds:				
Domestic, fixed income	–	28,893	–	28,893
	$ 97,350	$ 28,893	$ –	$ 126,243
Liabilities:				
Interest rate swap agreement	$ –	$ –	$531,680	$ 531,680
2022				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	$ 252,648	$ –	$ –	$ 252,648
Marketable equity securities:				
Large-cap	1,284,778	–	–	1,284,778
International	459,321	–	–	459,321
Mutual funds, open-ended:				
Short-term fixed income	11,649,947	–	–	11,649,947
Intermediate-term bond fund	3,547,536	–	–	3,547,536
High yield bond fund	74,590	–	–	74,590
Foreign bond	19,577	–	–	19,577
Government securities	160,713	–	–	160,713
Emerging markets bond	376,551	–	–	376,551
International equities	1,290,322	–	–	1,290,322
Domestic, large-cap	1,058,579	–	–	1,058,579
Domestic, small-cap	118,360	–	–	118,360
Domestic, multi alt	300,029	–	–	300,029
Real estate fund	178,165	–	–	178,165
Mutual funds, closed-ended:				
Domestic, large-cap	2,794,158	–	–	2,794,158
Domestic, mid-cap	481,343	–	–	481,343
Domestic, small-cap	356,821	–	–	356,821
Corporate and foreign bonds	–	287,951	–	287,951
Government and agency securities	–	621,050	–	621,050
	$24,403,438	$ 909,001	$ –	$25,312,439

14. Fair Value of Financial Instruments (Continued)

	Level 1	Level 2	Level 3	Total
Beneficial interest in trust held by others:				
Money market funds	$ 1,568	$ –	$ –	$ 1,568
Marketable equity securities:				
Large-cap	96,378	–	–	96,378
Mutual funds:				
Domestic, fixed income	–	32,651	–	32,651
	$ 97,946	$ 32,651	$ –	$ 130,597
Liabilities:				
Interest rate swap agreement	$ –	$ –	$995,184	$ 995,184

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2023 and 2022:

	Interest Rate Swap
Ending balance, August 31, 2021	$ (2,238,251)
Change in fair value	1,243,067
Ending balance, August 31, 2022	(995,184)
Change in fair value	463,504
Ending balance, August 31, 2023	$ (531,680)

15. Champlin Place Limited Partnership

Champlin Place Limited Partnership (the Partnership) was formed in June 2022 as a limited partnership under the laws of the State of New Hampshire. The Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate an apartment complex to be constructed and located at 215 Rochester Hill Road, Rochester, New Hampshire, comprised of 65 residential apartments benefiting low to moderate-income households (the Project). The Project is currently nearing completion and is expected to be operational in January 2024. The Partnership's equity was contributed by its General Partner, Champlin Place, Inc., of which Easter Seals NH is the sole owner, and Housing New England Fund IV, a limited partner and unrelated party. The Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

General Partner, Champlin Place, Inc. (wholly-owned by Easter Seals NH through April 2023 and 79% owned thereafter [see note 1])	0.01%
Limited Partner, Housing New England Fund IV (an unrelated party)	99.99%

15. Champlin Place Limited Partnership (Continued)

Capital Contributions

In 2022, Easter Seals NH, as the then sole owner of the General Partner, Champlin Place, Inc., has made its required capital contribution of $1,742 as of August 31, 2022, which is recorded as investment in related entity in the accompanying 2023 consolidated statement of financial position. Champlin Place, Inc. is obligated to make additional capital contributions in the amount of $150,478, which amounts are expected to be funded in January 2024.

Deferred Developer Fee

On June 30, 2022, Easter Seals NH entered into a Development Services Agreement for the Project, in which Easter Seals NH will earn up to $2,272,940 as a development fee for its services in connection with the construction and development of the Project. Under the Development Services Agreement, $250,000 was earned and recognized as other revenue by Easter Seals NH in the 2022 consolidated statement of activities and changes in net assets. The balance of the development fee will be earned on the date that the construction and development of the Project is substantially complete, and all dwelling units have been completed and are placed in service, with all balances to be paid prior to December 31, 2036.

Ground Lease

On June 30, 2022, Easter Seals NH entered into a ground lease with the Partnership for the land located at 215 Rochester Hill Road, Rochester, New Hampshire, with terms of 98 years from the date of execution. The Partnership will be required to pay Easter Seals NH base rent of $37,004 per annum, commencing on January 1, 2023, and continuing on each one-year anniversary date of the lease, payable from available cash flow, as defined in the agreement. If available cash flow is insufficient to pay the full amount of the base rent for any year, the unpaid portion will accrue interest at 3.43% per annum and be payable on a cumulative basis in the first year in which there is sufficient available cash flow or capital proceeds.

Community Development Block Grant Loan and Agreements

In 2022, the City of Rochester, New Hampshire was awarded a Community Development Block Grant by the Community Development Finance Authority. In turn, the City of Rochester, New Hampshire has granted a conditional grant of $975,000 to Easter Seals NH, which in turn will loan the funds to the Partnership to pay for site work improvements and certain construction costs of the Project through a leasehold mortgage that was executed on June 30, 2022 between Easter Seals NH and the Partnership. The loan accrues no interest and is payable to Easter Seals NH in one lump sum 30 years from the date of the note (July 2052). In the event of default of this condition, Easter Seals NH has the right to recover all of the CDBG funds expended on the Project on behalf of the New Hampshire Community Development Loan Fund. The amount of CDBG funds subject to recovery may decrease over the twenty-year period at a rate negotiated between the City of Rochester and Easter Seals NH and approved by the Community Development Finance Authority. Also as defined in the leasehold mortgage, if the Partnership performs its obligations as defined in the agreement, then repayment of the leasehold mortgage will become void, therefore requiring no repayment by the Partnership to Easter Seals NH. Because of that provision, in 2023 Easter Seals NH recognized offsetting assets and liabilities related to the $975,000 in funding received from the City of Rochester, New Hampshire and subsequent loan to the Partnership when cash flow associated with the grant and leasehold mortgage is expected.

15. Champlin Place Limited Partnership (Continued)

Sponsor Loan and Terms

On June 30, 2022, in order to provide additional funding to the Partnership for upcoming site work and construction costs, Easter Seals NH entered into a $563,607 loan agreement with the Partnership. This loan bears interest at the rate of 0% and, at August 31, 2023, $8,000 had been drawn on the loan by the Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to Easter Seals NH on June 30, 2052. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged.

Reimbursement Agreements

On June 30, 2022, Easter Seals NH entered into a Reimbursement Agreement with the Partnership to reimburse Easter Seals NH for all predevelopment expenses incurred by the Project that were paid by Easter Seals NH. The Partnership acknowledged and agreed that the Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Partnership's construction loan for the Project, which was July 13, 2022. At August 31, 2023, Easter Seals NH was owed $1,818,919 and $394,316, respectively, by the Partnership, which amount is recorded within accounts receivable from related entity in the accompanying consolidated statements of financial position. The entire amount due at August 31, 2023 was paid subsequent to year end.

Further, Easter Seals NH will be paid certain amounts under a Partnership Administration Agreement, dated as of June 30, 2022 between Easter Seals NH and the Partnership, whereby Easter Seals NH will provide various administrative services in exchange for fees of $4,875 per year beginning in 2023, increasing 3% annually beginning January 1, 2024. The administration fee is payable solely if cash flow is available and otherwise the unpaid portion is accrued and payable on a cumulative basis in the first year in which there are sufficient cash flows. No amounts were paid under this agreement in 2023.

Right of Refusal and Option Agreement

Through a Right of Refusal and Option Agreement dated June 30, 2022, the Partnership granted to Easter Seals NH certain rights of first refusal and options to purchase the Project, which, if elected, would include the 99.99% interest in the Project held by Housing New England Fund IV. As a result, Easter Seals NH has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Project. Such right is exercisable for a period of 24-months beginning upon expiration of an initial 15-year compliance period, and continuing until the Partnership otherwise sells the Project.

15. Champlin Place Limited Partnership (Continued)

Through a Right of Refusal and Opinion Agreement dated June 30, 2022, Housing New England Fund IV has the option to give written notice to Champlin Place, Inc. at any time following the end of the Credit Period, as defined, to require Champlin Place, Inc. to purchase the interest of Housing New England Fund IV for a price equal to the sum of: (i) $100, (ii) the amount of any federal, state or local tax liability required to be paid (including, without limitation, any real estate transfer or franchise taxes), (iii) any costs incurred by Housing New England Fund IV in connection with the transfer of its interest, and (iv) all amounts then due and owing to Housing New England Fund IV or its affiliates under the agreement. Upon receipt of such written notice of the put option, Champlin Place, Inc. shall purchase such interest and make all payments required within 30 days. At the date of these consolidated financial statements, the put option was not eligible to be exercised by Housing New England Fund IV, and it is expected that the Credit Period will extend through December 31, 2034.

Guaranty Agreement

On June 30, 2022, Easter Seals NH unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and Housing New England Fund IV. Easter Seals NH's liability is generally limited and shall not exceed $402,000 in the aggregate, and the guaranty terminates upon the later of the 60th month anniversary of the stabilization date, as defined, and the date that the Partnership has achieved stabilized occupancy for five consecutive calendar years. However, should an operating deficit arise before the latest of permanent mortgage commencement or cost certification, as defined in the agreement, or the date the Project achieves 100% occupancy, then Easter Seals NH's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these consolidated financial statements, no events or conditions have occurred that would trigger Easter Seals NH's performance under the guaranty agreement.

16. Commitments and Contingencies

Construction Commitments

Easter Seals NH has a committed construction contract totaling approximately $684,000 at August 31, 2023. A member of the Board of Directors is an executive at the construction company. In September 2023, Easter Seals entered into a committed construction contract totaling approximately $9,093,000 with an unrelated construction company. There were no committed construction contracts at August 31, 2022.

Contingencies

On September 18, 2020, the *Crime Victims' Rights Enhancement Act of 2020* (Act) was signed into law by the governor of New Hampshire, effectively removing the statute of limitations for filing specified claims in New Hampshire. Over the past year, Easter Seals NH has experienced an increase in notices of potential claims against it which fall under the provisions of the Act. Management of Easter Seals NH has identified insurance policies that they believe will cover any exposure and is working with legal counsel to appropriately respond to claims as they arise. No amounts have been provided in these consolidated financial statements relative to this matter.

OTHER FINANCIAL INFORMATION

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2023

ASSETS

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Current assets:						
Cash and cash equivalents	$ 8,198,636	$ 500	$ 18,945	$ –	$ –	$ 8,218,081
Restricted cash	99,784	–	–	–	–	99,784
Short-term investments, at fair value	10,230,068	–	–	–	–	10,230,068
Accounts receivable from affiliates	–	8,602,727	791,071	–	(9,393,798)	–
Accounts receivable from related entity	1,818,919	–	–	–	–	1,818,919
Program and other accounts receivable	12,259,802	1,247,014	885,686	–	–	14,392,502
Contributions receivable, net	127,893	1,013	13	–	–	128,919
Prepaid expenses and other current assets	1,374,153	7,355	23,176	–	–	1,404,684
Total current assets	34,109,255	9,858,609	1,718,891	–	(9,393,798)	36,292,957
Assets limited as to use	1,967,140	5,148	–	–	–	1,972,288
Investments, at fair value	12,898,371	763,509	–	–	–	13,661,880
Investment in related entity	1,742	–	–	–	–	1,742
Other assets	327,763	–	–	–	–	327,763
Intangible assets	736,658	–	–	–	–	736,658
Operating lease right-of-use assets	1,554,452	515,540	581,839	–	–	2,651,831
Fixed assets, net	23,185,728	5,313,522	77,087	–	–	28,576,337
	$74,781,109	$16,456,328	$2,377,817	$ –	$(9,393,798)	$84,221,456

LIABILITIES AND NET ASSETS

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Current liabilities:						
Accounts payable	$ 5,126,679	$ –	$ –	$ –	$ –	$ 5,126,679
Accrued expenses	6,339,691	94,448	812	–	–	6,434,951
Accounts payable to affiliates	9,393,798	–	–	–	(9,393,798)	–
Deferred revenue	2,536,453	–	1,521	–	–	2,537,974
Current portion of operating lease liabilities	556,577	113,485	235,544	–	–	905,606
Current portion of interest rate swap agreement	15,663	–	–	–	–	15,663
Current portion of long-term debt	903,137	118,740	–	–	–	1,021,877
Total current liabilities	24,871,998	326,673	237,877	–	(9,393,798)	16,042,750
Other liabilities	2,207,832	5,148	–	–	–	2,212,980
Interest rate swap agreement, less current portion	516,017	–	–	–	–	516,017
Operating lease liabilities, less current portion	1,012,438	408,330	352,181	–	–	1,772,949
Long-term debt, less current portion, net	12,912,760	3,930,851	–	–	–	16,843,611
Total liabilities	41,521,045	4,671,002	590,058	–	(9,393,798)	37,388,307
Net assets:						
Without donor restrictions	27,803,279	11,194,460	1,784,632	–	–	40,782,371
With donor restrictions	5,456,785	590,866	3,127	–	–	6,050,778
Total net assets	33,260,064	11,785,326	1,787,759	–	–	46,833,149
	$74,781,109	$16,456,328	$2,377,817	$ –	$(9,393,798)	$84,221,456

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2022

ASSETS

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Current assets:						
Cash and cash equivalents	$14,819,630	$ 520	$ 17,611	$ –	$ –	$14,837,761
Restricted cash	79,819	–	–	–	–	79,819
Short-term investments, at fair value	10,055,639	–	–	–	–	10,055,639
Accounts receivable from affiliates	–	9,187,000	573,894	–	(9,760,894)	–
Accounts receivable from related entity	394,316	–	–	–	–	394,316
Program and other accounts receivable	8,063,145	941,833	743,663	–	–	9,748,641
Contributions receivable, net	171,994	259	–	–	–	172,253
Prepaid expenses and other current assets	892,299	2,070	13,540	–	–	907,909
Total current assets	34,476,842	10,131,682	1,348,708	–	(9,760,894)	36,196,338
Assets limited as to use	1,834,925	2,520	–	–	–	1,837,445
Investments, at fair value	12,622,311	797,044	–	–	–	13,419,355
Investment in related entity	1,742	–	–	–	–	1,742
Other assets	349,154	–	–	–	–	349,154
Fixed assets, net	18,914,210	8,214,080	87,953	–	–	27,216,243
	$68,199,184	$19,145,326	$1,436,661	$ –	$(9,760,894)	$79,020,277

LIABILITIES AND NET ASSETS

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Current liabilities:						
Accounts payable	$ 2,538,018	$ –	$ –	–	$ –	$ 2,538,018
Accrued expenses	6,381,470	69,089	–	–	–	6,450,559
Accounts payable to affiliates	9,760,894	–	–	–	(9,760,894)	–
Deferred revenue	4,055,463	527,793	15,389	–	–	4,598,645
Current portion of interest rate swap agreement	579,174	–	–	–	–	579,174
Current portion of long-term debt	901,994	114,968	–	–	–	1,016,962
Total current liabilities	24,217,013	711,850	15,389	–	(9,760,894)	15,183,358
Other liabilities	2,127,802	2,520	–	–	–	2,130,322
Interest rate swap agreement, less current portion	416,010	–	–	–	–	416,010
Long-term debt, less current portion, net	11,817,107	6,043,899	–	–	–	17,861,006
Total liabilities	38,577,932	6,758,269	15,389	–	(9,760,894)	35,590,696
Net assets:						
Without donor restrictions	24,296,543	11,786,295	1,368,028	–	–	37,450,866
With donor restrictions	5,324,709	600,762	53,244	–	–	5,978,715
Total net assets	29,621,252	12,387,057	1,421,272	–	–	43,429,581
	$68,199,184	$19,145,326	$1,436,661	$ –	$(9,760,894)	$79,020,277

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2023

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Public support and revenue:						
Public support:						
Contributions, net	$ 845,518	$ 36,048	$ 45,308	$ –	$ –	$ 926,874
Special events, net	852,246	32,403	32,435	–	–	917,084
Annual campaigns, net	303,914	63,177	4,226	–	–	371,317
Bequests	141,913	–	–	–	–	141,913
Total public support	2,143,591	131,628	81,969	–	–	2,357,188
Revenue:						
Fees and tuition	59,290,826	5,813,319	7,460,477	–	(50,261)	72,514,361
Grants	28,567,311	4,537,713	534,090	–	–	33,639,114
Gain on extinguishment of debt	750,000	–	–	–	–	750,000
Dividend and interest income	1,464,806	34,433	–	–	–	1,499,239
Rental income	28,892	–	–	–	–	28,892
Intercompany revenue	1,856,432	–	–	–	(1,856,432)	–
Other	134,801	4	–	–	–	134,805
Total revenue	92,093,068	10,385,469	7,994,567	–	(1,906,693)	108,566,411
Total public support and revenue	94,236,659	10,517,097	8,076,536	–	(1,906,693)	110,923,599
Operating expenses:						
Program services:						
Public health education	18,834	–	–	–	–	18,834
Professional education	147,597	–	–	–	–	147,597
Direct services	77,804,329	9,985,452	6,821,585	–	(50,261)	94,561,105
Total program services	77,970,760	9,985,452	6,821,585	–	(50,261)	94,727,536

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Supporting services:						
Management and general	$10,704,871	$ 1,096,826	$ 760,752	$ –	$(1,856,432)	$ 10,706,017
Fundraising	2,213,847	25,441	127,712	–	–	2,367,000
Total supporting services	12,918,718	1,122,267	888,464	–	(1,856,432)	13,073,017
Total functional expenses	90,889,478	11,107,719	7,710,049	–	(1,906,693)	107,800,553
Support of National programs	166,882	–	–	–	–	166,882
Total operating expenses	91,056,360	11,107,719	7,710,049	–	(1,906,693)	107,967,435
Increase (decrease) in net assets from operations	3,180,299	(590,622)	366,487	–	–	2,956,164
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	463,504	–	–	–	–	463,504
Net unrealized and realized gains on investments, net	(11,715)	(11,109)	–	–	–	(22,824)
Decrease in fair value of beneficial interest in trust held by others	(4,353)	–	–	–	–	(4,353)
Loss on sales and disposals of fixed assets	11,077	–	–	–	–	11,077
	458,513	(11,109)	–	–	–	447,404
Total increase (decrease) in net assets	3,638,812	(601,731)	366,487	–	–	3,403,568
Net assets (deficit) at beginning of year	29,621,252	12,387,057	1,421,272	–	–	43,429,581
Net assets (deficit) at end of year	$33,260,064	$11,785,326	$1,787,759	$ –	$ –	$ 46,833,149

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Public support and revenue:						
Public support:						
Contributions, net	$ 1,014,261	$ 87,404	$ 28,492	$ 3,570	$ –	$ 1,133,727
Special events, net	1,951,633	29,142	(327)	(5,129)	–	1,975,319
Annual campaigns, net	242,613	1,555	4,404	454	–	249,026
Bequests	4,160	–	–	–	–	4,160
Total public support	3,212,667	118,101	32,569	(1,105)	–	3,362,232
Revenue:						
Fees and tuition	49,164,160	5,951,665	6,796,612	65,805	(63,622)	61,914,620
Grants	27,738,493	3,175,912	571,852	143,893	–	31,630,150
Gain on extinguishment of debt	5,531,044	3,595,084	51,164	72,708	–	9,250,000
Dividend and interest income	814,161	32,880	–	116	–	847,157
Rental income	31,762	–	–	–	–	31,762
Intercompany revenue	1,860,214	–	–	–	(1,860,214)	–
Other	391,445	390	2,817	–	–	394,652
Total revenue	85,531,279	12,755,931	7,422,445	282,522	(1,923,836)	104,068,341
Total public support and revenue	88,743,946	12,874,032	7,455,014	281,417	(1,923,836)	107,430,573
Operating expenses:						
Program services:						
Public health education	26,267	–	–	–	–	26,267
Professional education	160,997	–	–	–	–	160,997
Direct services	67,751,508	10,563,928	6,752,825	264,512	(85,132)	85,247,641
Total program services	67,938,772	10,563,928	6,752,825	264,512	(85,132)	85,434,905

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Supporting services:						
Management and general	$ 9,484,776	$ 1,105,551	$ 710,875	$ 30,713	$(1,838,704)	$ 9,493,211
Fundraising	2,053,912	24,250	51,860	24,577	–	2,154,599
Total supporting services	11,538,688	1,129,801	762,735	55,290	(1,838,704)	11,647,810
Total functional expenses	79,477,460	11,693,729	7,515,560	319,802	(1,923,836)	97,082,715
Support of National programs	130,276	–	–	–	–	130,276
Total operating expenses	79,607,736	11,693,729	7,515,560	319,802	(1,923,836)	97,212,991
Increase (decrease) in net assets from operations	9,136,210	1,180,303	(60,546)	(38,385)	–	10,217,582
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	1,243,067	–	–	–	–	1,243,067
Net unrealized and realized losses on investments, net	(3,081,646)	(163,551)	–	(1,035)	–	(3,246,232)
Increase in fair value of beneficial interest in trust held by others	11,278	–	–	–	–	11,278
Loss on sales, disposal and impairment of fixed assets	(55,771)	(1,881,569)	(2,604)	(1,151)	–	(1,941,095)
	(1,883,072)	(2,045,120)	(2,604)	(2,186)	–	(3,932,982)
Total increase (decrease) in net assets before effects of dissolution of affiliate	7,253,138	(864,817)	(63,150)	(40,571)	–	6,284,600
Dissolution of an affiliate	(3,934,851)	–	(2,861)	3,937,712	–	–
Total increase (decrease) in net assets	3,318,287	(864,817)	(66,011)	3,897,141	–	6,284,600
Net assets (deficit) at beginning of year	26,302,965	13,251,874	1,487,283	(3,897,141)	–	37,144,981
Net assets at end of year	$29,621,252	$12,387,057	$1,421,272	$ –	$ –	$ 43,429,581

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2023

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Salaries and related expenses	$66,392,788	$ 7,358,091	$6,006,342	$ –	$ –	$ 79,757,221
Professional fees	11,560,471	2,113,838	830,368	–	(1,856,432)	12,648,245
Supplies	1,736,449	450,352	42,655	–	–	2,229,456
Telephone	607,196	79,626	76,852	–	–	763,674
Postage and shipping	39,002	889	24,532	–	–	64,423
Occupancy	2,727,997	453,018	317,250	–	–	3,498,265
Outside printing, artwork and media	37,877	–	13,089	–	–	50,966
Travel	1,562,364	17,453	193,104	–	(14,221)	1,758,700
Conventions and meetings	174,310	114,459	8,164	–	–	296,933
Specific assistance to individuals	1,533,890	8,451	47,994	–	(36,040)	1,554,295
Dues and subscriptions	48,344	856	319	–	–	49,519
Minor equipment purchases and equipment rentals	242,674	24,460	13,716	–	–	280,850
Ads, fees and miscellaneous	1,033,220	71,759	102,255	–	–	1,207,234
Interest	644,467	146,371	–	–	–	790,838
Depreciation and amortization	1,573,429	268,096	33,409	–	–	1,874,934
Grant expense	975,000	–	–	–	–	975,000
	$90,889,478	$11,107,719	$7,710,049	$ –	$(1,906,693)	$ 107,800,553

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

	New Hampshire*	Farnum Center	Vermont	Maine	Eliminations	Total
Salaries and related expenses	$59,016,148	$ 7,909,493	$6,054,385	$164,839	$ –	$73,144,865
Professional fees	9,956,300	1,828,032	772,153	47,970	(1,838,704)	10,765,751
Supplies	1,402,773	435,168	29,343	507	–	1,867,791
Telephone	555,548	95,972	74,650	6,333	–	732,503
Postage and shipping	44,949	1,615	14,919	–	–	61,483
Occupancy	2,055,257	522,398	293,049	14,515	–	2,885,219
Outside printing, artwork and media	47,301	–	399	–	–	47,700
Travel	1,419,777	35,458	143,244	2,657	(46,054)	1,555,082
Conventions and meetings	116,866	44,568	3,625	15	–	165,074
Specific assistance to individuals	1,681,563	12,718	50,891	80,759	(39,078)	1,786,853
Dues and subscriptions	31,475	(2,275)	135	–	–	29,335
Minor equipment purchases and equipment rentals	228,853	18,230	3,334	1,255	–	251,672
Ads, fees and miscellaneous	885,403	78,016	41,875	104	–	1,005,398
Interest	562,621	217,532	–	–	–	780,153
Depreciation and amortization	1,472,626	496,804	33,558	848	–	2,003,836
	$79,477,460	$11,693,729	$7,515,560	$319,802	$(1,923,836)	$97,082,715

* Includes Champlin Place, Inc.

2024 Easter Seals New Hampshire, Inc. Board of Directors

Chairman
Bryan Bouchard
CMA & Assistant Professor
Southern NH University
[redacted]
Manchester NH 03101
[redacted]
3/2015-12/2024

Past Chairman
Andrew MacWilliam
PWC (Retired)
[redacted]
Windham, 03087
[redacted]
9/2009-12/2024

Treasurer
Paul E. Voegelin, COO
Sheehan Phinney Bass + Green
[redacted]
Manchester NH 03105-3701
[redacted]
9/2018-11/2021 (FC)
12/2020-12/2026

Vice Chairman
Tom Sullivan
President, Sullivan Construction, Inc.
[redacted]
Bedford NH 03110
[redacted]
5/2009-12/2024

General Counsel & Secretary
Bradford Cook, Esq.
Sheehan Phinney
[redacted]
Manchester NH 03105-3701
[redacted]
11/2001-Present

Gregory Baxter, MD
President, Elliot Health System
[redacted]
Manchester NH 03103
[redacted]
2/2020-12/2026

Matthew Boucher
President
Airmar Technology Corp.
[redacted]
Milford NH 03055
[redacted]
9/2012-12/2024

Rick Courtemanche
IBM (Retired)
[redacted]
Manasquan, NJ, 08736
[redacted]
11/2013-12/2025

Eddie Edwards
Assistant Commissioner of the Department of Safety
[redacted]
Dover, NH 03820
[redacted]
2/2021-12/2026

Ryan Fox
VP, Specialty Lending
BankProv.
[redacted]
Henniker, NH 03242
[redacted]
8/2023 -12/2026

Linda James
VT DCF-Family Svcs (Retired)
[redacted]
White River Junction, VT 05001
[redacted]
10/2023-12/2026

William Lambrukos
Sr. VP Operations
Northeast Delta Dental
[redacted]
Concord, NH 03301
[redacted]
4/2019-12/2025

Susan Martore-Baker
President
Cambridge Trust Co. of NH
[redacted]
Manchester, NH, 03101
[redacted]
8/2023 – 12/2026

Tracey Pelton
VP, Business Dev.& Mktg
PROCON LLC
[redacted]
Hooksett NH 03106
[redacted]
1/2018-12/2026

Richard Rawlings
Northwestern Mutual (Retired)
[redacted]
Bedford, NH 03110
[redacted]
12/1999-12/2024

Nathan Saller
President & CEO
Bellwether Community Credit Union
[redacted]
Manchester, NH 03104
[redacted]
6/2022-12/2025

2024 Easter Seals New Hampshire, Inc. Board of Directors

Sanjeev Srinivasan
VP, Corporate Dev & Strategy
Hypertherm
[redacted]
Bedford, NH 03110
[redacted]
4/2021-12/2026

Timothy Wade
Regional President
M&T Bank
[redacted]
Manchester, NH 03104
[redacted]
2/2023-12/2026

Rob Wieczorek
President, Wieczorek Insurance
[redacted]
Manchester NH 03101
[redacted]
11/2013-12/2024

Andrea N. Chrisstoffels

[redacted]

Education

MA, Justice Studies, University of New Hampshire
BA, Psychology, University of New Hampshire

Professional Experience

Easterseals Military & Veterans Services (MVS), Manchester NH, Jan 2013- Present

Director of Military & Veterans Services, Jan 2017-Present

- Coordinate the development, implementation, and management of statewide programs, case management and clinical services to service members, veterans, and military families
- Oversee MVS staff and coordinate staff development and training
- Manage MVS overall and specific program budgets, responsible for program outcomes and financial performance, audits and quality control
- Developed and implemented strategic plans to expand and sustain existing services, develop new funding resources, and leverage cross-system resources

Director of Housing and Homelessness, Jan 2013 to Jan 2017

- Oversaw housing and homeless services for MVS clients
- Coordinated the development, implementation, and management of statewide services to homeless and at-risk SMVF, including grant and sub-grant funded services
- Oversaw program staff
- Exceeded all targets and goals related to housing stability and client outreach
- Served on MVS management team, and provided over-arching guidance to ESME and ESVT regarding SMVF housing programs

Clinical Supervisor, Child and Family Services, Concord NH, Oct 2005 – Jan 2013

- Provide weekly supervision
- Develop/oversee treatment plans and reports
- Monitor interventions and progress
- Provide case consultation
- Monitor and assist clients in achieving their goals/court orders
- Write court reports and attend court

Stephanie Masterman Higgs, LMFT

[redacted]

Viewed as "focused/engaged," "authentic," "insightful"
Proven rapport-building skills and effective outcomes

Education & Licensure

NH MFT License: 184
MS, Marriage and Family Therapy, University of NH
Graduate Certificate, Personnel Administration, NH College
BS, Business Administration, University of NH

Experience

Easterseals Veterans Count, Manchester NH, 4/2013- present
Clinical Director (3/2022-present)/**Mental Health Therapist** - (10/2014-3/2022)

- Manage $400k grant, funded by Department of Military Affairs and Veterans Services, to build clinical capacity for mental health care for NH's veterans to decrease veteran social isolation and reduce suicides
- Manage clinical staff including monitoring of caseloads and utilization rates, quality and timeliness of paperwork, efficacy of treatment modalities, training needs
- Provide mental health support to veterans - individual, couples- including diagnostic evaluation and risk assessment, holistic psychosocial assessment, treatment planning, and clinical therapy services
- Provide clinical consultation to staff on cases and facilitate peer case reviews
- Outreach and market ES Veterans Count clinical services to community partners to increase referrals and build sustainable referral pathways
- Coordinate staff training, including collaboration with military programs for suicide prevention training

Program Manager- (6/2016- 3/2022)

- Managed program deliverables and staff providing in-depth case management support to chronically homeless veterans at a veteran's-only permanent supported housing project
- Managed intake and financial assistance office support functions
- Managed DOL Homeless Veteran Reintegration Program grant focused on assisting veterans in finding sustainable, meaningful employment. Partnered with local employers to create a path to veteran hiring. Provided direct comprehensive and holistic clinical and case management support to clients to address barriers to stability

Project Director- 'Ask the Question' Education and Outreach Initiative (2/2015-6/2016)

- Managed day-to-day planning and implementation of $1.6m DHHS statewide project aimed at early identification of veteran status by service providers in all service domains. Supervised statewide outreach team's performance, coordinated with community project partners, managed collection and reporting of all project deliverables
- Provided direct clinical and case management support to veterans

Project Manager- Military-veteran Sustainable Safety Net Project (10/2014-6/2015)

- Served as project lead on statewide military culture training and military/veteran service access initiative: conducted assessment of current competency in service provider network and developed recommendations for process and knowledge-base improvements; created content and organized state-wide training
- Provided direct clinical and case management support to veterans

Care Coordinator (4/2013- 10/2014)

- Provided case management support to veterans and their families, established care plans and addressed concerns: counseling/clinical support; employment; childcare and respite needs; adjustment issues; navigation of and access to healthcare (civilian and VA); budgeting and financial management; emergency financial assistance

Seacoast Mental Health Center, Exeter NH, 7/2011 – 4/2013
Family Therapist

- Counseled a diverse clinical caseload of children and their families. Responded effectively to client crises. Demonstrated capability and sound judgment in diagnostic evaluation and risk assessment, treatment planning, and case management. Effectively engaged with clients to address and prioritize their needs for support
- Collaborated extensively and proactively with agencies and health care providers (i.e. DHHS/DCYF, CFS, local school systems, local non-profit aid agencies, PCPs/psychiatrists, and outreach specialists) to ensure effective coordination of care and client access to local resources
- Provided on-site counseling support to children and their caregivers as an embedded CMHC partner with the local community health center

University of NH Marriage & Family Therapy Center, Durham, NH 2008-2010 (in MFT program part-time 2002-2010)
Graduate Student Therapist Fully Accredited (AAMFT) Clinical Training

- Demonstrated competency in counseling a clinical caseload of individuals, couples, and families with a variety of complex presenting problems. Utilized a systemic therapy perspective to diagnose, evaluate, and develop treatment plans to customize care to the needs and goals of the client
- Collaborated with external agencies to ensure effective coordination of care as well as compliance in response to legal offenses (i.e. child neglect, domestic violence).

University of NH Counseling Center, Durham, NH 2001- 2011
Office Manager

Managed support operations for clinical staff, ensuring smooth day-to-day operations.

- Collaborated with/served as liaison to campus departments to ensure Center's facilities, data, and personnel needs were met
- Developed all marketing materials and annual reports, served as Center webmaster
- Served as Chair of UNH's staff council, served on staff committees that developed an employee suggestion program, a family leave policy, and a radically different performance management philosophy and process. Recipient of President's Employee of the Year award

Liberty Mutual Group, Dover, NH 1985-2001 (selected experiences)
Operations Manager

Directly managed claims and legal support operations and served as a consultant for department-wide initiatives

- Initiated staff development needs assessments; managed the design, marketing and delivery of needs-based training programs
- Continually evaluated organizational structure, process, and procedures; directed implementation of needed changes; troubleshot day-to-day operational problems/issues
- Consulted with managers to ensure effective personnel management practices
- Participated in establishing and planning budget objectives; managed training, reward and recognition, recruiting and temp staffing budgets

Regional Human Resources Manager

Managed the delivery of human resources services within assigned regions

- Led HR staff in conducting workforce analysis, training and development, recruitment and retention programs, performance management and compensation, office consolidation/reorganization initiatives, compensation, and performance management practices
- Partnered with business managers and in-house counsel to effectively resolve employee relations investigations
- Promoted from Senior HR Consultant

Emily Holmes M.Ed
LCMHC, MLADC, LMHC, LADC-I
[redacted]

Education

Cambridge College, Cambridge, MA

Masters in Mental Health and Addiction Counseling with a certificate in Trauma Studies September, 2011 – December, 2013
GPA: 3.9

-Related courses include, Research Design and Evaluation, Psychopathology, Group Dynamics, Perspectives in Cross-Culturing, Addiction Counseling, Post-Traumatic Stress Reactions, and Trauma Interventions.
-Completed a 120+ page Individual Research Paper discussing the correlation of children with Conduct Disorder potentially manifesting into Antisocial Personality Disorder.

Rivier University, Nashua, NH

Bachelor of Arts in Human Development with a minor in Social Work September, 2006 – May, 2010
Overall GPA: 3.03
Major GPA: 3.2

-Related courses include Introduction to Human Exceptionality, General, Child, Cognitive, and Adult Psychology, Human Development, Introduction to Social Work, Social Work Methods, and Human Behavior in the Social Environment.

Employment

Senior Director of Clinical Services, Easterseals, NH January 2022 – Present

Clinical oversight of 4 departments (Community Based Services, Recreational Therapy, Anthem Care Coordination, and Veterans Count). Provide behavioral/mental health consultation/supervision and treatment including the development of mental health services and medication management services, maintained direct program design and development for target population, work in collaboration with billing and QI to develop and implement behavioral/mental health quality assurance processes, policies and procedures as they relate to outpatient services, develop and oversight of assessments, risk management, and identification of individual clinical needs, oversee referral, intake, safety planning, clinical care decision making and discharge processes to support continuation quality improvement, effectiveness, efficiency, and clinical decision making, coordinate clinical care with clinical staff, provide ongoing training and professional development to staff and others responsible for ongoing management and monitoring of client care.

State Wide Behavior Specialist/Therapist at Easterseals, NH December, 2014 – July 2022

Maintain a caseload of 30-40 adults living with Intellectual/Developmental Disabilities, Mental Health Diagnoses, and trauma. Provide Dialectical Behavioral Therapy, Cognitive Behavioral Therapy, Cognitive Processing Therapy, Psychoeducation, developed Behavior Support Plans (BSP) for high-risk/high-need clients, presented BSP's to the Human Rights Committee, attend team meetings, provided staff and program trainings, advocate at medical and psychiatric doctor appointments, and participate in a state-wide clinical on call rotation every six weeks.

Therapist at Eastern Middlesex Alcoholism Services, INC. June, 2016 – Present

Maintain a caseload of 12 adult male Graduates at a residential treatment facility. Conduct bi-weekly therapy sessions with each individual; focusing on treatment planning and goal setting, case notes, resume building, and letters to probation officers and/or the courts.

Outreach Care Coordinator Contractor – Anthem Health Care February, 2017 – June, 2017

Maintained a caseload of 5-8 adult clients struggling with Substance Abuse, Mental Health, and medical concerns. Outreached in the community to secure client's location, while offering necessary support to help them spend less time in the Emergency Room (obtaining PCP, substance abuse, mental health, or Veteran treatment programs, applying for disability or unemployment etc.).

Counselor/Case Manager at Eastern Middlesex Alcoholism Services, INC. January, 2013 – December, 2014

Maintained a caseload of 10 adult male residents at a residential treatment facility. Mediate three group counseling sessions per week. Updated client files on a weekly basis; to include treatment plans, lab test results, case notes, and letters to probation officers and/or the courts. Assisted clients with medical, psychiatric, and dentist appointments.

Supervision Experience

Easterseals NH January, 2022 – Present

Supervised 6-8 employees towards professional and licensure goals (mix of licensed, license eligible, and Master's levels employees). Responsible for weekly and/or monthly supervision, reviewed clients case notes, treatment plans, and assessments. Supervise staff trainers and provide clinical assistance when necessary. Oversight of University of New Hampshire Intern and completed necessary educational requirements and documentation.

Eastern Middlesex Alcoholism Services, INC. March 2018 – August, 2019

Supervised two license eligible co-workers for their LADC-II state license. Responsible for weekly supervision, reviewed client

and case notes, completed evaluations for internship course, and completed other license and school required documentation.

Farnum Center, Easterseals January, 2020 – December, 2021

Supervised two Masters Level Care Coordinators supporting clients with Substance Abuse Disorders transitioning out of a 30 day program. Responsible for referral of clients to Care Coordinators, monthly supervision, clinical support around client cases, and monthly billing reports.

Licenses & Certifications

LCMHC (NH) #1216	October, 2016
MLADC (NH) #1110	October, 2019
LMHC (MA) #9748	August, 2016
LADC-1 (MA) #18383	April, 2019
Management of Aggressive Behavior Training (MOAB)	April, 2023
Cognitive Processing Training	March 2020
Dialectical Behavioral Therapy (DBT)	June, 2015
CPR Certified	February 2023

References given upon request

Amy Joslin

Experienced Leader
Operations Excellence
Green Belt

Personal Info

Green Belt Projects

Created Travel Clinic

Maternal Mental Health Safety Bundle for inpatient and outpatient setting

Master Connections Associates Training for ambulatory practices

Established Center for Women's Health & Wellness

Additional Activities

SURT (Substance Use Resource Team) Champion

"It's About Dignity" Led drive raising 1,780 items for GATHER Seacoast

Seacoast Cancer Center SK Ambassador and Team Captain

Seacoast Mom & Baby Festival

WERZ Bridal Showcase

Dynamic operations and strategic professional offering 25+ years of experience building and growing multi-provider centers of care with focus on patient experience, cost-saving solutions, streamlining resources, workflows and problem solving. Integrity-driven and highly organized change agent.

Experience

Senior Vice President Practice Management- *Easterseals NH/VT & Farnum Center* January 2023-Current

- Established short-term and long-term objectives to increase process efficiency.
- Facilitated Compliance efforts for billing, internal and external audits and policy creation
- Implemented workflows following best practice models for outpatient care
- Instituted KPI and industry utilization standard metrics
- Identification of process gaps and implementation of sustainable procedures
- Identified areas of opportunity for revenue recovery and expense reduction

Practice Manager III- *Wentworth Health Partners OB/GYN & Infertility and Center for Women's Health & Wellness* March 2017-December 2022

- Transformed 4.7 FTE Provider practice to 18.1 FTE Provider practice with two locations.
  - Exceeded strategic goals for growth, patient visits by 316%, new obstetric panel by 472% and deliveries by 276%. Integrated nutrition, behavioral health, health coaching and nurse navigation for high risk and fertility. Net revenue growth from $1.5 million to $5.5 million.
- Developed and implemented patient safety and education measures
- Facilitated integration of Physicians from Mass General Hospital Maternal Fetal Medicine, Gynecology Oncology and Urogynecology, to complement existing service.
- Spearheaded initiatives to transform clinical and clerical operations.
- Repurposed space during Covid-19 to operationalize Covid Hotline for community questions, symptom triage, scheduling and resulting tests. Collaboration with Surgical Services for pre-surgical screening and planning. 28 nurses, 4 locations. Fielded over 6,700 incoming calls.
- Financial reporting and data analysis

Practice Manager-*Coastal Neurology Services, Inc.* October 2000-March 2017

- Created budget and accounting practices for private practice.
  - Tax reporting, vendor contracting, medical billing, A/R, A/P, appeals, created fee schedule, benchmarking, and reporting, corporate documents
- Human resources
  - Retirement, profit sharing, cafeteria plans, created performance evaluation tool and process, physician credentialing
- Facilitated Clinical Trials for Alzheimer's, Multiple Sclerosis, Lambert-Eaton Syndrome, Parkinson's Disease. Psychometrician for Elan Alzheimer's Study
- Staffing recruiter for Wentworth Health Partners practices. Facilitation and inclusion of 200+ interviews for clerical, clinical and provider staffing.
- Patient flow and capacity management
- Initiation of Compliance and HIPAA program

Education and Additional Training

- Granite State College-Associates in Business Management, magna cum laude
- Operations Excellence Green Belt Certified
- Master Connections Associates (Ritz Carleton) Facilitator
- CITI Program-Human Subjects Research Biomedical Research Basic
- CRST (Clinical Research Training)-Coordination of Clinical Trials

Russell Schaechtle

[redacted]

Objectives

Utilize Mental Health Counseling license to provide mental health support.

Experience

Easter Seals NH
700 Lake Avenue Manchester NH 03103
Licensed Mental Health Counselor (August 2023-Present)
Provide mental health support to veterans - including diagnostic evaluation and risk assessment, holistic psychosocial assessment, treatment planning, and clinical therapy services.
Engaged in peer review and consultation.
Certified and utilize DBT and CPT as treatment modalities

The Nashua Youth Council
74 Northeastern BLVD Nashua NH 03062
Clinical Program Manager (January 2023-August 2023)
Mental Health Counselor (August 2019-August 2023)
Social Emotional Counselor (February 2022-December 2022)
Maintain individual caseload of therapy clients
Develop and co-facilitate therapy groups
Develop policies and procedures for Clinical Program
Supervise and support staff
Establish relationships with community based partners for mental health awareness
Social-Emotional Coordinator partnered with The Boys and Girls Club alternative suspension program.

Service Coordinator (January 31, 2017-Present)
The Moore Center (195 McGregor Street, Unit 400 Manchester NH, 03102)
Assist in obtaining access to services including making referrals to providers
Coordinate evaluations and assessments
Facilitate and participate in the development, review, and evaluation of Individual Service Agreements
Oversee and edit daily and monthly documentation
Organize and maintain client files and workspace
Train new employees

Education

Rivier University (2018-Present)

- Working towards completion of Mental Health Counseling Master's degree
- Course Load Includes: Basic Human Interaction, Counseling Theories and Practices, Counseling Techniques

Skills

- Excellent interpersonal skills
- Demonstrates strong leadership skills
- Exhibits ability to think creatively and analytically
- Ability to adapt quickly and remain calm in high stress situations
- Certified trainer of Management of Aggressive Behaviors (MOAB) since October 2017

Grisel Da Corte Suarez

PROFILE

Advanced experience working in the management industry. Proficient in Microsoft Office programs, including MS Project (specialized software for project management). Capable to deal with all types of technical and non-technical skills to solve problems and explain possible solutions to related stakeholders. Able to adjust quickly to any setting and prioritize tasks with ease.

EDUCATION

Master of Science in Project Management (MSPM) / Granite State College – NH, USA.

- Expected date of completion: August 30th, 2015.
- Cumulative GPA up to date = 4.00

Bachelor's degree in Business Administration / Bicentenary University of Aragua - Venezuela

- Graduated as a Summa cum laude (GPA=3.97)

EXPERIENCE

Outsourcing — Miranda, Venezuela **Administrative Consultant, 2010-2011**

- Provided administrative consultancy to small businesses in the human resources area.
- Delivered a personalize service to accommodate the particular needs of the client.
- Provided prompt response to managerial crises.
- Ensured that all human resources activities were in compliance with laws and governmental regulations.
- Processed governmental permits in a fast and effective manner.

Importadora N-Mil — Miranda, Venezuela **General Manager, 2009-2010**

- Managed the administrative activities of 4 clothing stores and the importer section of the company. Always with effective results.
- Supervised 4 store managers.
- Entrusted to oversee important elements of the company such as inventories, taxes, payroll, providers, and governmental permits, among others.
- Developed a comprehensive manual that enabled faster training for newly hired staff.
- Assigned to manage governmental websites related to employee's social benefits to ensure that all information required was constantly updated and in accordance with the labor laws.

Take Trucks/Taiko Corporación — Miranda, Venezuela **Administrative Assistant, 2009**

- As an intern, performed multiple tasks as the assistant of the billing department and the general manager. Quickly became a trusted assistant known for "can-do" attitude, flexibility and high-quality work.
- Created and administrated a data base for the inventory of parts and vehicles accessories.
- Audited the receivable accounts, finding mistakes and providing solutions to over 300 cases.
- Established strong relationships to gain support and effectively achieve results.
- Earned excellent marks on performance reviews, with citations for excellence in areas including work volume, accuracy and quality; ability to learn and master new concepts; positive work ethic; and commitment to providing unsurpassed service.

LANGUAGES

Fluent in Spanish and Portuguese.

Budget and Justification

A. Personnel

PERSONNEL REQUEST

Position	Name	Hourly Rate	Level of Effort	Cost
Clinician	Russell Schaechtle	$36.60	100%	$51,250
Clinician	New Hire	$37.43	100%	$39,416
Clinician	New Hire	$29.00	100%	$19,708
Dir of Clinical Srvcs	Stephanie Higgs	$41.97	80%	$37,818
Sr Dir of Clinical Srvcs	Emily Holmes	$46.74	23%	$11,846
Dir of Veterans Count	Andrea Chrisstoffels	$47.59	5%	$2,681
Bus Analyst	Grisel Da Corte Suarez	$27.17	5%	$1,530
Practice Coordinator	New Hire	$26.84	75%	$22,673
			Total	$186,922

JUSTIFICATION:

The Director of Veterans Count (.05 fte) will provide project oversight, staff supervision and work with the Business Analyst (0.05 fte) to complete all reporting.

The Clinicians (3.0 fte) will provide clinical support for clients including mental health treatment and other recovery supports. There is growth budgeted for these positions with 2 Clinicians on staff at the start of the program and 1 Clinician hired November 1st.

The Director of Clinical Services (0.80 fte) will provide clinical services, outreach, and supervision.

The Senior Director of Clinical Services (0.23 fte) will provide Supervision necessary with Clinician licensure.

The Practice Coordinator (.75 fte) will collect all demographic data and detail for support services provided in an already established database and work with the team schedule clients and complete all reporting.

Cost included in proposal is prorated after the other program income from Insurance billing.

SALARY REQUEST **$ 186,922**