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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES

*DIVISION OF ECONOMIC STABILITY*

Lori A. Weaver  
Commissioner

129 PLEASANT STREET, CONCORD, NH 03301  
603-271-9474 1-800-852-3345 Ext. 9474

Karen E. Hebert  
Director

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February 4, 2026

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

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division of Economic Stability, to enter into a grant agreement with New Hampshire Catholic Charities d/b/a New Hampshire Food Bank (VC# 177165), Manchester, NH, in the amount of \$150,000 to incentivize the purchase of fresh fruits and vegetables for Supplemental Nutrition Assistance Program recipients residing in New Hampshire, with the option to renew for up to four (4) additional years, effective upon Governor and Council approval through June 30, 2027. 100% General Funds.

Funds are available in the following accounts for State Fiscal Years 2026 and 2027, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

**05-95-045-450010-32550000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV ECONOMIC STABILITY, BUREAU OF FAMILY ASSISTANCE, SNAP INCENTIVE PROGRAMS**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Prog Svc	45060015	\$50,000
2027	102-500731	Contracts for Prog Svc	45060015	\$100,000
			<b>Total</b>	<b>\$150,000</b>

**EXPLANATION**

The purpose of this request is to incentivize the purchase of fresh fruits and vegetables for Supplemental Nutrition Assistance Program (SNAP) recipients residing in New Hampshire. This incentive program enables beneficiaries of the federal SNAP benefits to receive a dollar-for-dollar match for fresh fruits and vegetables, with an emphasis on locally grown fruits and vegetables at participating farmer's markets, farm stands, mobile markets, community supported agriculture sites, grocery stores and other participating direct food retailers.

The Grantee will serve SNAP recipients residing in New Hampshire and will utilize funds to provide a dollar-for-dollar match of up to \$20.00 per day for fresh fruits and vegetables at participating farmer's markets, farm stands, mobile markets, community supported agriculture sites, food cooperatives, grocery stores, and other participating direct food retailers.

There are approximately 43,000 households that can utilize the benefits of this contract in each fiscal year.

The population to be served are SNAP recipients residing in New Hampshire. SNAP recipients are automatically eligible for this program. The Grantee will provide a dollar-for-dollar match, up to \$20 per day, for the purchase of fresh fruits and vegetables. Healthier foods often come at a higher cost, which may be a disincentive to purchase them with SNAP. This program incentivizes these purchases by doubling the amount of benefits available to purchase fruits and vegetables.

The Department will monitor services by receiving quarterly reports from the Grantee, which will include:

- The aggregate number of New Hampshire residents using the SNAP Incentive Program each month reported by county.
- The dollar amount of funds used each month reported by county.
- The type of vendor where each purchase occurred each month reported by county.
- The balance of grant funds remaining at the end of each quarter.

The Department selected the Contractor through a competitive bid process using a Request for Grant Applications (RGA) that was posted on the Department's website from September 29, 2025, through October 27, 2025. The Department received one (1) response that was reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Appendix A of the attached agreement, the parties have the option to extend the agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request SNAP recipients would not have the additional resource and may be less likely to purchase fruits and vegetables, which often come at a higher cost.

Area served: Statewide.

Respectfully submitted,

  
Lori A. Weaver  
Commissioner

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

Project ID # RGA-2026-DES-01-SNAP-01

Project Title Supplemental Nutrition Assistance Program (SNAP) Incentives

	Maximum Points Available	NH FOOD BANK
<b>Technical</b>		
Q1 - Ability	400	400
Q2 - Experience	350	350
Q3 - Need and Funding	250	240
		0
<b>Subtotal - Technical</b>	<b>1000</b>	
<b>TOTAL POINTS</b>	<b>1000</b>	<b>990</b>

Reviewer Name	Title
1 Debra Sorli	BFA Business and Policy Administrator IV
2 Jill Brown	SNAP Administrator
3 Colleen McKinlay	BFA Policy Administrator III
4 Rebecca Lorden	Human Services Finance Director
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6	
7	
8	
9	
10	

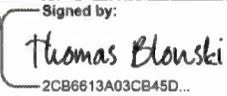
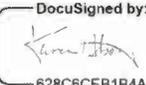
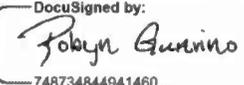
Subject: RGA-2026-DES-01-SNAPI-01 (Supplemental Nutrition Assistance Program (SNAP) Incentives)

## GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

### GENERAL PROVISIONS

**1. Identification and Definitions.**

1.1. State Agency Name New Hampshire Department of Health and Human Services		1.2. State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3. Grantee Name New Hampshire Catholic Charities dba New Hampshire Food Bank		1.4. Grantee Address 100 William Loeb Drive, Unit #3, Manchester, NH 03109	
1.5 Grantee Phone # 603-669-9725	1.6. Account Number TBD	1.7. Completion Date 06/30/2027 or upon full expenditure of Grant Limitation, whichever is earlier. See Exhibit C.	1.8. Grant Limitation \$150,000
1.9. Grant Officer for State Agency Robert W. Moore, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: <b>"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."</b>			
1.11. G  Signed by: Thomas Blonski 2/2/2026 2CB6613A03CB45D...		1.12. Name & Title of Grantee Signor 1 Thomas Blonski President & CEO	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
I  DocuSigned by: Signature(s) 2/3/2026 628C6CEB1B4A416...		1.14. Name & Title of State Agency Signor(s) Karen Hebert Division Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  tant Attorney General, On: 2/6/2026 748734844941460...			
1.16. Approval by Governor and Council (if applicable) By: _____ On: _____			

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

Grantee Initials TB

Date 2/2/2026

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

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

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Grantee Initials \_\_\_\_\_

Date 2/2/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.

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

23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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Grantee Initials \_\_\_\_\_  
Date 2/2/2026

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT A**

**Revisions to Standard Grant Agreement Provisions**

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Subparagraph 4.1, Effective Date: Completion of Project, is amended as follows:

4.1 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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective upon G & C approval ("Effective Date").

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

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

4.4 The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 8, personnel, subparagraph 8.1., is amended as follows:

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

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

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

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

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT A**

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- 12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.
- 1.6. Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1., as follows:
- 15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

- 1.1. The Grantee must provide Supplemental Nutrition Assistance Program (SNAP) Incentives in this Agreement to SNAP recipients in New Hampshire.
- 1.2. The Grantee must ensure services are available statewide.
- 1.3. The Grantee must provide a list of participating SNAP Incentive Program vendors in New Hampshire to the Department within thirty (30) days of the effective date of this Agreement. Participating vendors include:
  - 1.3.1. Grocery stores.
  - 1.3.2. Farmer's markets.
  - 1.3.3. Mobile markets.
  - 1.3.4. Community Supported Agriculture (CSA) sites.
  - 1.3.5. Food cooperatives (Co-op).
  - 1.3.6. Other participating direct food retailers.
- 1.4. The Grantee must provide ongoing updates and report when vendors are added or removed from the SNAP Incentive Program.
- 1.5. The Grantee must only utilize funds to provide a dollar-for-dollar match up to \$20 per day, and no cap shall be instituted below \$20 per day, to SNAP recipients residing in New Hampshire for fresh fruits and vegetables at participating SNAP Incentive Program vendors. The Grantee must ensure no funds are utilized to support administrative or other costs.
- 1.6. The Grantee must ensure that SNAP Incentive Program vendors:
  - 1.6.1. Provide training to staff or vendors on purchases that qualify for purchase with SNAP dollars and incentive funds;
  - 1.6.2. Offer a central SNAP booth at which the SNAP customer can receive tokens or vouchers for use at participating farmers markets; and
- 1.7. Use a 50% discount at checkout if the participating vendor is a Community Supported Agriculture (CSA) site, farm stand or independent retailer as defined in section 1.3. The Grantee must ensure that locations offering a 50% discount are reimbursed monthly for the SNAP incentives utilized the prior month.
- 1.8. The Grantee must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.9. The SNAP Incentive program will be discontinued if and once the funding is depleted as no further funding will be provided by the Department.

**1.10. Reporting**

New Hampshire Catholic Charities d/b/a  
New Hampshire Food Bank

G-B - 1.0

Grantee Initials

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RGA-2026-DES-01-SNAPI-01

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Date 2/2/2026

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT B**

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- 1.10.1. The Grantee must submit quarterly reports to the Department within fifteen (15) days following the end of the reporting period, which include:
  - 1.10.1.1. The aggregate number of New Hampshire residents using the SNAP Incentive Program each month reported by county.
  - 1.10.1.2. The dollar amount of funds used each month reported by county.
  - 1.10.1.3. The type of vendor where each purchase occurred each month reported by county.
  - 1.10.1.4. The balance of grant funds remaining at the end of each quarter.
  - 1.10.1.5. A brief narrative including the Grantee's progress and challenges.

**2. Exhibits Incorporated**

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

**3. Additional Terms**

**3.1. Impacts Resulting from Court Orders or Legislative Changes**

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

**3.2. Credits and Copyright Ownership**

- 3.2.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.2.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT B**

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- 3.2.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
  - 3.2.3.1. Brochures.
  - 3.2.3.2. Resource directories.
  - 3.2.3.3. Protocols or guidelines.
  - 3.2.3.4. Posters.
  - 3.2.3.5. Reports.
- 3.2.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

- 4.1. The Grantee must keep records that include, but are not limited to:
  - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.
  - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT C**

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Grantee as a contractor, based on criteria in 2 CFR 200.331.
  - 2.2. The Indirect Cost Rate for this Agreement is 0%.
3. As specified in Exhibit B Scope of Services, Section 1.5., payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, not to exceed the amount specified in Form G-1 General Provisions, Block 1.8, Grant Limitation.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
  - 4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
  - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
  - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
  - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
  - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed BFAinvoices@dhhs.nh.gov or mailed to:

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. If funding is fully expended prior to the Completion Date of this Grant

New Hampshire Catholic Charities d/b/a  
New Hampshire Food Bank

G-C 1.1

Grantee Initials Initial  
TB

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT C**

Agreement, and the parties do not enter into an amendment to extend the Agreement, the Completion Date of this Agreement shall be on the date of the Department's receipt of a report verifying that all funds awarded have been fully expended.

7. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.
8. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
9. Audits
  - 9.1. The Grantee must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
    - 9.1.1. Condition A - The Grantee expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
    - 9.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
    - 9.1.3. Condition C - The Grantee is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
  - 9.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
    - 9.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implementation of the corrective action plan.
  - 9.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

New Hampshire Catholic Charities d/b/a  
New Hampshire Food Bank

G-C 1.1

Grantee Initials

Initial  
TB

**New Hampshire Department of Health and Human Services  
Supplemental Nutrition Assistance Program (SNAP) Incentives**

**EXHIBIT C**

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- 9.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

## New Hampshire Department of Health and Human Services

### Exhibit D

## DHHS Information Security Requirements

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### A. Definitions

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

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

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

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

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

#### I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

##### A. Business Use and Disclosure of Confidential Information.

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

#### II. METHODS OF SECURE TRANSMISSION OF DATA

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

#### A. Retention

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

#### B. Disposition

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

#### IV. PROCEDURES FOR SECURITY

A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

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

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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

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

#### V. LOSS REPORTING

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

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

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

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## New Hampshire Department of Health and Human Services

### Exhibit D

## DHHS Information Security Requirements

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

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

### VI. PERSONS TO CONTACT

#### A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

#### B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

# 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 NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. 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: **66153**

Certificate Number: **0007777387**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 5th day of February A.D. 2026.

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

David M. Scanlan  
Secretary of State

# 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 NEW HAMPSHIRE FOOD BANK is a New Hampshire Trade Name registered to transact business in New Hampshire on January 16, 1995. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **224188**

Certificate Number: **0007770611**



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

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

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Peter Adam Coughlin, 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 New Hampshire Catholic Charities.  
(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 September 24, 2025, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

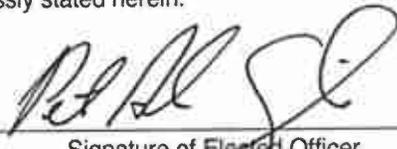
**VOTED:** That Tom Blonski, Dominique Rust, and David Hildenbrand (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Catholic Charities dba New Hampshire Food Bank 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 was **valid thirty (30) days prior to and 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: 1/27/26

  
\_\_\_\_\_  
Signature of Elected Officer  
Name: Peter Adam Coughlin  
Title: Secretary



**ACORD**<sup>TM</sup>

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)  
10/24/2025

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).

<b>PRODUCER</b> USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	<b>CONTACT NAME:</b> Linda Jaeger, CIC
	<b>PHONE (A/C, No, Ext):</b> 855 874-0123 <b>FAX (A/C, No):</b> <b>E-MAIL ADDRESS:</b> linda.jaeger@usi.com
<b>INSURED</b> New Hampshire Catholic Charities d/b/a New Hampshire Food Bank 700 East Industrial Park Drive Manchester, NH 03109	<b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b>
	<b>INSURER A :</b> AIM Mutual Insurance Company <b>33758</b>
	<b>INSURER B :</b>
	<b>INSURER C :</b>
	<b>INSURER D :</b>
	<b>INSURER E :</b>

**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
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
<b>A</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	<b>ECC60040006032025A</b> <b>3A States: NH</b>	11/01/2025	11/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> 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)  
**RE: NH Food Bank located at 700 East Industrial Park Drive, Manchester NH 03109**

<b>CERTIFICATE HOLDER</b>  New Hampshire Department of Health & Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  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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# NONPROFIT COVER SHEET

**A. Entity Name:** New Hampshire Food Bank

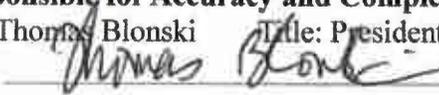
**B. Entity's Contact Information:**

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

Name / Phone / Email: Thomas Blonski/(603)-669-3030/tblonski@nh-cc.org

**Person responsible for Accuracy and Completeness of information provided:**

Name: Thomas Blonski Title: President & CEO of Catholic Charities New Hampshire

Signature: 

**C. List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
<b>Most Reverend Peter Libasci (Chair)</b>	Bishop of Manchester, Manchester, NH
<b>Very Reverend Paul Bouchard (Vicar General)</b>	Manchester, NH
<b>Dr. Susan Huard (Vice Chair)</b>	Hooksett, NH
<b>Dean Christon (Deputy Vice Chair)</b>	Manchester, NH
<b>Peter Adam Coughlin (Secretary)</b>	Bedford, NH
<b>Andrew MacWilliam (Treasurer)</b>	Windham, NH
<b>Thomas Blonski (President and CEO)</b>	Brentwood, NH
<b>Kate Baker Demers</b>	Manchester, NH
<b>Ken Senus</b>	Londonderry, NH
<b>Peter Burger</b>	Concord, NH
<b>David Wenger</b>	Manchester, NH
<b>Dr. Kevin Desrosiers</b>	Bedford, NH
<b>Stephanie Wimmer</b>	Windham, NH
<b>Nick Gray</b>	Manchester, NH
<b>Andrea Hechavarria</b>	Amherst, NH
<b>Lauren Collins Cline</b>	Bedford, NH
<b>Jeff McLean</b>	Portsmouth, NH

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
<b>Brendan Cornwell</b>	NH Nutrition Incentives Network Coordinator	\$44,571.80	\$0
<b>Mary Hammar</b>	Nutrition Programs Manager	\$62,691.20	\$0

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

**E. Check one of the following:**

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

**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

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

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

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

**FINANCIAL DISCLOSURES**

**G. Check one the following:**

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

**1. INCOME STATEMENT**

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

## 2. BALANCE SHEET

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

**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

ONE GRANITE PLACE SOUTH  
CONCORD, NEW HAMPSHIRE 03301



JOHN M. FORMELLA  
ATTORNEY GENERAL

JAMES T. BOFFETTI  
DEPUTY ATTORNEY GENERAL

February 10, 2026

By Email: [bmay@nh-cc.org](mailto:bmay@nh-cc.org)  
NH Charitable Foundation  
Brian May, MSA, MBA,  
Director of Accounting  
37 Pleasant Street  
Concord, NH 03301-4005

Re: NH Charitable Foundation

Dear Mr. May:

Please be advised that the above organization has been exempted from registration with the New Hampshire Attorney General's Office Charitable Trusts Unit under our religious exemption contained in RSA 7:19, I.

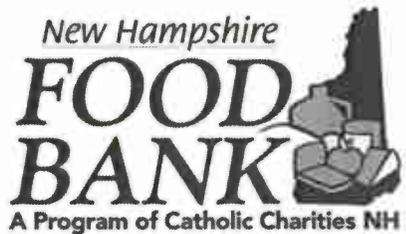
Feel free to contact this office if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Mary Ann Dempsey".

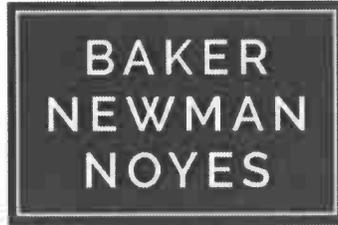
Mary Ann Dempsey  
Director of Charitable Trusts  
Charitable Trusts Unit  
(603) 271-7549  
[MARYANN.DEMPSEY@doj.nh.gov](mailto:MARYANN.DEMPSEY@doj.nh.gov)

MADE/ljb



**New Hampshire Food Bank Mission Statement:**

The Mission of the New Hampshire Food Bank is to feed people experiencing hunger by soliciting and effectively distributing grocery products and perishable foods, and offering innovative programs through a statewide network of approved agencies; by advocating for systemic change; and by educating the public about the nature of, and solutions to, problems of hunger in New Hampshire.



## **New Hampshire Catholic Charities**

**Combined Financial Statements,  
Supplementary Information, and Government  
Reports Required by Uniform Guidance**

*Years Ended March 31, 2025 and 2024  
With Independent Auditors' Report*

Baker Newman & Noyes LLC

**MAINE | MASSACHUSETTS | NEW HAMPSHIRE**  
**800.244.7444 | [www.bnn CPA.com](http://www.bnn CPA.com)**



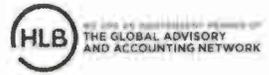
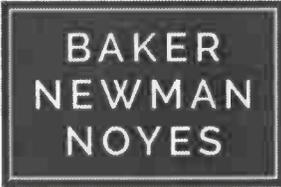
**NEW HAMPSHIRE CATHOLIC CHARITIES**

**COMBINED FINANCIAL STATEMENTS,  
SUPPLEMENTARY INFORMATION, AND GOVERNMENT  
REPORTS REQUIRED BY UNIFORM GUIDANCE**

Years Ended March 31, 2025 and 2024

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
New Hampshire Catholic Charities

### Opinion

We have audited the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2025 and 2024, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2025 and 2024, and the results of their operations, their functional expenses 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* (GAS), issued by the Comptroller General of the United States. 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 the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

To the Board of Trustees  
New Hampshire Catholic Charities

### **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 GAS 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 GAS, we

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

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

### **Supplementary Information**

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

To the Board of Trustees  
New Hampshire Catholic Charities

**Other Reporting Required by *Government Auditing Standards***

In accordance with GAS, we have also issued our report dated July 17, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with GAS in considering the Organization's internal control over financial reporting and compliance.

*Baker Newman & Noyes LLC*

Manchester, New Hampshire  
July 17, 2025, except as to the Supplementary  
Schedule of Expenditures of Federal Awards and  
Report on Compliance for Each Major Federal Program  
for which the date is August 25, 2025

**NEW HAMPSHIRE CATHOLIC CHARITIES**  
**COMBINED STATEMENTS OF FINANCIAL POSITION**

March 31, 2025 and 2024

ASSETS  
(In thousands)

	<u>2025</u>	<u>2024</u>
Current assets:		
Cash and cash equivalents	\$ 17,075	\$ 15,249
Accounts receivable	6,336	6,548
Due from related entity	2,744	1,291
Pledges, contributions and grants receivable	356	753
Inventory	1,148	1,220
Prepaid expenses	612	290
Patient, tenant and other cash held in trust	<u>508</u>	<u>499</u>
Total current assets	28,779	25,850
Restricted cash	—	163
Fixed assets:		
Land and improvements	2,648	2,619
Building and improvements	63,770	62,815
Equipment and vehicles	10,006	9,608
Furniture and fixtures	2,985	2,936
Leasehold improvements	2,614	2,378
Construction in process	<u>6,091</u>	<u>457</u>
	88,114	80,813
Less accumulated depreciation	<u>(44,259)</u>	<u>(41,494)</u>
Fixed assets, net	43,855	39,319
Other assets:		
Investments, at fair value	57,587	58,683
Operating lease right-of-use assets	4,040	4,280
Other assets held for restrictive purposes	394	396
Other	<u>200</u>	<u>123</u>
Total other assets	<u>62,221</u>	<u>63,482</u>
Total assets	<u>\$134,855</u>	<u>\$128,814</u>

LIABILITIES AND NET ASSETS

(In thousands)

	<u>2025</u>	<u>2024</u>
Current liabilities:		
Current portion of operating lease liabilities	\$ 182	\$ 192
Accounts payable:		
Trade	3,099	1,948
Other	727	779
Due to affiliates	114	114
Accrued salaries and wages	1,160	915
Employee benefits payable	1,427	1,307
Patient, tenant and other cash held in trust	508	499
Deferred revenue	<u>260</u>	<u>361</u>
Total current liabilities	7,477	6,115
Long-term debt	2,025	1,125
Operating lease liabilities, net of current portion	<u>4,026</u>	<u>4,209</u>
Total noncurrent liabilities	<u>6,051</u>	<u>5,334</u>
Total liabilities	13,528	11,449
Net assets:		
Without donor restrictions:		
Undesignated	103,895	99,514
Board-designated for capital reserves	<u>6,593</u>	<u>6,169</u>
Total	110,488	105,683
With donor restrictions:		
Purpose restrictions	8,433	9,312
Restricted endowment appreciation	345	309
Restricted in perpetuity – endowment	<u>2,061</u>	<u>2,061</u>
Total	<u>10,839</u>	<u>11,682</u>
Total net assets	121,327	117,365
Total liabilities and net assets	<u>\$134,855</u>	<u>\$128,814</u>

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**COMBINED STATEMENT OF ACTIVITIES**

Year Ended March 31, 2025  
(In thousands)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues, gains and other support:			
Patient and resident services	\$ 54,524	\$ —	\$ 54,524
Program service fees – children's school	2,597	—	2,597
Annual appeal	3,997	—	3,997
Bequests, grants, donations and fundraising	16,825	2,178	19,003
In-kind donations	15,498	—	15,498
Net assets released from restrictions	3,471	(3,471)	—
Management fee income	183	—	183
Developer fees	150	—	150
Other	<u>2,501</u>	<u>—</u>	<u>2,501</u>
Total revenue, gains and other support	99,746	(1,293)	98,453
Expenses:			
Program services:			
Rehabilitation and nursing centers	47,267	—	47,267
Family services	996	—	996
Parish and community services	1,491	—	1,491
Children's school	2,244	—	2,244
Senior living communities	1,298	—	1,298
Assisted living services	2,247	—	2,247
Liberty House	1,374	—	1,374
New Generation	1,219	—	1,219
St. Jacinta Healthcare Staffing	2,107	—	2,107
Food bank program	27,692	—	27,692
Food bank real estate	357	—	357
Our Place	517	—	517
Residence for infirmed priests, including interest of \$34	437	—	437
Immigration	1,067	—	1,067
Employee leasing	607	—	607
Other programs	557	—	557
Fundraising:			
Annual campaign and other events	3,049	—	3,049
Support services:			
General and administrative, including interest of \$9	<u>4,099</u>	<u>—</u>	<u>4,099</u>
Total expenses	98,625	—	98,625
Investment income, net	<u>3,684</u>	<u>450</u>	<u>4,134</u>
Total change in net assets	4,805	(843)	3,962
Net assets, beginning of year	<u>105,683</u>	<u>11,682</u>	<u>117,365</u>
Net assets, end of year	<u>\$110,488</u>	<u>\$10,839</u>	<u>\$121,327</u>

See accompanying notes.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2024  
(In thousands)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues, gains and other support:			
Patient and resident services	\$ 51,596	\$ -	\$ 51,596
Program service fees – children's school	2,032	-	2,032
Annual appeal	3,526	-	3,526
Bequests, grants, donations and fundraising	13,800	1,317	15,117
In-kind donations	22,594	-	22,594
Net assets released from restrictions	2,727	(2,727)	-
Management fee income	177	-	177
Other	<u>2,100</u>	<u>-</u>	<u>2,100</u>
Total revenue, gains and other support	98,552	(1,410)	97,142
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of \$95	44,581	-	44,581
Family services	982	-	982
Parish and community services	1,431	-	1,431
Children's school	1,954	-	1,954
Senior living communities, including interest of \$199	1,444	-	1,444
Assisted living services, including interest of \$15	1,894	-	1,894
Liberty House	1,218	-	1,218
New Generation	1,059	-	1,059
St. Jacinta Healthcare Staffing	2,729	-	2,729
Food bank program	33,673	-	33,673
Food bank real estate	349	-	349
Our Place	483	-	483
Residence for infirmed priests, including interest of \$43	403	-	403
Immigration	1,077	-	1,077
Other programs	682	-	682
Fundraising:			
Annual campaign and other events	2,490	-	2,490
Support services:			
General and administrative, including interest of \$11	<u>3,704</u>	<u>1</u>	<u>3,705</u>
Total expenses	100,153	1	100,154
Investment income, net	7,976	774	8,750
Forgiveness of related-party debt	<u>375</u>	<u>-</u>	<u>375</u>
Total change in net assets	6,750	(637)	6,113
Net assets, beginning of year	<u>98,933</u>	<u>12,319</u>	<u>111,252</u>
Net assets, end of year	<u>\$105,683</u>	<u>\$11,682</u>	<u>\$117,365</u>

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
 Year Ended March 31, 2025  
 (In thousands)

	Without Donor Restrictions											
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immigration	Liberty House	St. Jacinta Healthcare Staffing	New Generation	Employee Leasing	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	\$ 597	\$ 717	\$ 285	\$ 158	\$ 659	\$ 601	\$ 1,752	\$ 633	\$ 504	\$ 288	\$ 6,194	\$ 2,153
Employee benefits	113	165	42	17	129	122	6	102	72	(7)	761	450
Payroll taxes	43	51	20	—	46	—	135	46	31	16	388	154
Professional fees	—	—	—	—	—	—	—	4	—	3	7	—
Fundraising costs	—	—	—	—	—	—	—	—	—	—	—	—
Purchased services - healthcare	—	—	—	3	—	2	161	—	—	—	166	—
Other purchased services	11	11	23	30	2	15	—	18	—	50	160	628
Advertising and promotion	—	—	1	—	—	96	1	34	—	4	136	84
Recruiting advertising	—	—	—	—	1	—	12	1	—	—	14	18
Office supplies	1	2	1	—	2	1	—	2	—	1	10	11
Healthcare supplies	—	—	—	—	—	—	—	—	—	—	—	—
Other supplies	2	3	2	11	2	85	—	19	—	5	129	63
Postage and shipping	—	3	—	—	1	6	—	6	—	1	17	336
Program materials	—	—	38	—	—	—	—	42	—	1	81	67
Printing	1	—	—	—	—	14	—	18	—	—	33	493
Telephone	7	7	2	2	3	5	1	3	—	4	34	17
Dues and subscriptions	1	—	3	1	27	—	—	—	—	1	33	27
Information technology	22	23	4	5	17	19	14	22	—	5	131	133
Rent and occupancy costs	34	47	7	51	22	56	—	57	—	68	342	645
Equipment maintenance, repair and rentals	1	2	—	2	2	50	—	3	—	—	60	184
Travel	5	4	2	—	1	5	1	3	—	1	22	63
Hospitality	—	—	—	—	—	—	—	—	—	—	—	1
Conferences and meetings	1	—	—	—	11	—	—	2	—	1	15	16
Education and activities	—	—	—	—	—	—	—	—	—	—	—	—
Interest	—	—	—	34	—	—	—	—	—	—	34	—
Depreciation	—	—	8	51	—	188	2	56	—	352	657	282
Insurance	7	9	5	11	6	12	13	13	—	66	142	99
Miscellaneous	—	1	1	—	—	5	—	4	—	2	13	23
Grants and awards	8	280	1	—	—	1	—	—	—	25	315	436
Food purchases and vending	—	—	1	29	—	2	—	2	—	—	34	6,585
Food donations	—	—	—	—	—	—	—	—	—	—	—	14,522
Nursing facility assessment tax	—	—	—	—	—	—	—	—	—	—	—	—
Gain on disposal of fixed assets	—	—	—	—	—	—	—	—	—	—	—	(6)
Bad debts	—	—	—	—	—	—	—	—	—	—	—	—
Administration costs	140	166	70	31	134	86	8	125	—	27	787	623
RCB sponsorship	—	—	—	—	—	—	—	—	—	—	—	—
Bank service charges	2	—	1	1	2	3	1	4	—	—	14	79
	<u>\$ 996</u>	<u>\$ 1,491</u>	<u>\$ 517</u>	<u>\$ 437</u>	<u>\$ 1,067</u>	<u>\$ 1,374</u>	<u>\$ 2,107</u>	<u>\$ 1,219</u>	<u>\$ 607</u>	<u>\$ 914</u>	<u>\$ 10,729</u>	<u>\$ 28,186</u>

	Without Donor Restrictions										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fund-raising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	\$ 1,460	\$ 22,857	\$ 223	\$ 1,318	\$34,205	\$ 1,340	\$ 2,762	\$ -	\$ 38,307	\$ -	\$ 38,307
Employee benefits	292	4,319	94	151	6,067	219	542	-	6,828	-	6,828
Payroll taxes	106	1,680	19	98	2,445	97	193	-	2,735	-	2,735
Professional fees	5	132	3	1	148	11	354	-	513	-	513
Fundraising costs	-	-	-	-	-	940	-	-	940	-	940
Purchased services - healthcare	-	8,636	1	21	8,824	-	-	(2,227)	6,597	-	6,597
Other purchased services	124	159	72	116	1,259	-	17	-	1,276	-	1,276
Advertising and promotion	-	9	4	2	235	9	2	-	246	-	246
Recruiting advertising	6	363	-	-	401	-	18	-	419	-	419
Office supplies	7	61	2	5	96	3	7	-	106	-	106
Healthcare supplies	-	1,127	-	2	1,129	-	-	-	1,129	-	1,129
Other supplies	21	506	16	55	790	1	18	-	809	-	809
Postage and shipping	-	7	-	-	360	91	6	-	457	-	457
Program materials	8	-	1	1	158	-	-	-	158	-	158
Printing	-	1	-	-	527	101	4	-	632	-	632
Telephone	6	141	6	9	213	7	20	-	240	-	240
Dues and subscriptions	-	111	1	6	178	5	35	-	218	-	218
Information technology	17	395	17	15	708	59	442	-	1,209	-	1,209
Rent and occupancy costs	58	1,490	364	229	3,128	-	434	(494)	3,068	-	3,068
Equipment maintenance, repair and rentals	5	107	7	1	364	5	17	-	386	-	386
Travel	1	11	1	1	99	3	45	-	147	-	147
Hospitality	-	-	-	-	1	6	13	-	20	-	20
Conferences and meetings	8	49	-	2	90	15	91	-	196	-	196
Education and activities	6	-	-	-	6	-	-	-	6	-	6
Interest	-	-	-	-	34	-	9	-	43	-	43
Depreciation	95	1,427	411	57	2,929	-	201	-	3,130	-	3,130
Insurance	22	875	44	28	1,210	-	52	-	1,262	-	1,262
Miscellaneous	2	101	7	3	149	1	72	-	222	-	222
Grants and awards	-	-	-	-	751	20	228	-	999	-	999
Food purchases and vending	14	1,375	-	117	8,125	-	1	-	8,126	-	8,126
Food donations	-	-	-	-	14,522	-	-	-	14,522	-	14,522
Nursing facility assessment tax	-	2,633	-	-	2,633	-	-	-	2,633	-	2,633
Gain on disposal of fixed assets	(20)	(1)	-	-	(27)	-	-	-	(27)	-	(27)
Bad debts	-	898	-	7	905	-	-	-	905	-	905
Administration costs	-	-	-	-	1,410	93	(1,503)	-	-	-	-
RCB sponsorship	-	-	-	-	-	-	18	-	18	-	18
Bank service charges	1	25	5	2	126	23	1	-	150	-	150
	<u>\$ 2,244</u>	<u>\$ 49,494</u>	<u>\$ 1,298</u>	<u>\$ 2,247</u>	<u>\$94,198</u>	<u>\$ 3,049</u>	<u>\$ 4,099</u>	<u>\$ (2,721)</u>	<u>\$ 98,625</u>	<u>\$ -</u>	<u>\$ 98,625</u>

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended March 31, 2024  
(In thousands)

	Without Donor Restrictions										
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immi- gration	Liberty House	St. Jacinta Healthcare Staffing	New Gen- eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	\$ 578	\$ 721	\$ 252	\$ 145	\$ 649	\$ 520	\$ 2,006	\$ 618	\$ 323	\$ 5,812	\$ 2,084
Employee benefits	100	153	40	11	142	106	68	67	1	688	409
Payroll taxes	41	51	18	—	46	—	159	45	17	377	148
Professional fees	—	—	—	—	—	1	—	1	10	12	28
Fundraising costs	—	—	—	—	—	—	—	—	—	—	—
Purchased services - healthcare	—	—	—	3	—	—	442	—	—	445	—
Other purchased services	10	13	17	29	2	20	—	33	49	173	700
Advertising and promotion	6	—	—	—	—	75	4	9	3	97	76
Recruiting advertising	1	—	—	—	1	—	17	2	—	21	5
Office supplies	2	3	3	1	3	1	—	1	2	16	14
Healthcare supplies	—	—	—	—	—	—	—	—	—	—	—
Other supplies	4	4	5	10	4	114	—	18	5	164	79
Postage and shipping	1	2	—	—	1	2	—	2	1	9	352
Program materials	—	—	39	—	—	—	—	2	—	41	17
Printing	—	1	—	—	1	7	—	5	—	14	496
Telephone	8	10	4	1	5	6	2	2	4	42	18
Dues and subscriptions	1	—	3	1	21	1	—	1	1	29	17
Information technology	17	20	4	3	15	15	16	12	3	105	122
Rent and occupancy costs	34	56	7	46	24	40	—	68	121	396	670
Equipment maintenance, repair and rentals	2	3	—	1	3	41	—	7	—	57	189
Travel	6	4	2	—	1	5	1	4	—	23	74
Hospitality	—	—	—	—	—	—	—	—	—	—	—
Conferences and meetings	5	—	2	—	5	—	—	3	—	15	38
Education and activities	—	—	—	—	—	—	—	—	—	—	—
Interest	—	—	—	43	—	—	—	—	—	43	—
Depreciation	—	—	10	49	—	193	2	54	360	668	183
Insurance	6	8	4	8	5	12	11	12	56	122	85
Miscellaneous	—	(5)	—	—	1	1	—	5	3	5	19
Grants and awards	—	191	—	—	—	—	—	—	25	216	264
Food purchases and vending	—	—	—	28	—	2	—	2	—	32	5,860
Food donations	—	—	—	—	—	—	—	—	—	—	21,644
Nursing facility assessment tax	—	—	—	—	—	—	—	—	—	—	—
Gain on disposal of fixed assets	—	—	—	—	—	(2)	—	—	—	(2)	—
Bad debts (recoveries)	—	—	—	—	—	—	—	—	—	—	—
Administration costs	158	196	72	23	146	55	—	83	47	780	494
RCB sponsorship	—	—	—	—	—	—	—	—	—	—	—
Bank service charges	2	—	1	1	2	3	1	3	—	13	82
	<u>\$ 982</u>	<u>\$ 1,431</u>	<u>\$ 483</u>	<u>\$ 403</u>	<u>\$ 1,077</u>	<u>\$ 1,218</u>	<u>\$ 2,729</u>	<u>\$ 1,059</u>	<u>\$ 1,031</u>	<u>\$ 10,413</u>	<u>\$ 34,167</u>

	Without Donor Restrictions								Total Without Donor Restrictions	With Donor Restrictions	Total
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Wardens Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations			
Salaries and wages	\$ 1,344	\$ 19,078	\$ 206	\$ 1,015	\$29,539	\$ 1,364	\$ 2,643	\$ -	\$ 33,546	\$ -	\$ 33,546
Employee benefits	204	3,734	100	129	5,264	210	517	-	5,991	-	5,991
Payroll taxes	93	1,403	17	68	2,106	97	185	-	2,388	-	2,388
Professional fees	3	117	2	1	163	-	158	-	321	-	321
Fundraising costs	-	-	-	-	-	293	-	-	293	-	293
Purchased services - healthcare	-	11,478	2	36	11,961	-	-	(2,659)	9,302	-	9,302
Other purchased services	45	121	65	114	1,218	-	32	-	1,250	-	1,250
Advertising and promotion	-	4	3	4	184	9	4	-	197	-	197
Recruiting advertising	4	262	1	-	293	-	45	-	338	-	338
Office supplies	5	58	2	3	98	5	9	-	112	-	112
Healthcare supplies	-	1,160	-	4	1,164	-	-	-	1,164	-	1,164
Other supplies	21	475	16	50	805	1	17	-	823	-	823
Postage and shipping	1	7	-	-	369	105	7	-	481	-	481
Program materials	8	-	1	2	69	-	-	-	69	-	69
Printing	-	7	1	1	519	155	4	-	678	-	678
Telephone	5	135	2	7	209	7	38	-	254	-	254
Dues and subscriptions	2	101	-	8	157	4	30	-	191	-	191
Information technology	14	295	16	13	565	51	415	-	1,031	-	1,031
Rent and occupancy costs	57	1,508	359	225	3,215	-	380	(494)	3,101	1	3,102
Equipment maintenance, repair and rentals	4	102	3	3	358	5	17	-	380	-	380
Travel	1	34	1	1	134	3	43	-	180	-	180
Hospitality	-	-	-	-	-	1	17	-	18	-	18
Conferences and meetings	4	43	-	-	100	17	65	-	182	-	182
Education and activities	3	-	-	-	3	-	-	-	3	-	3
Interest	-	95	199	15	352	-	11	-	363	-	363
Depreciation	101	1,381	409	56	2,798	-	229	-	3,027	-	3,027
Insurance	21	756	36	24	1,044	-	29	-	1,073	-	1,073
Miscellaneous	1	87	(2)	2	112	-	62	-	174	-	174
Grants and awards	-	-	-	-	480	24	125	-	629	-	629
Food purchases and vending	12	1,257	-	112	7,273	-	1	-	7,274	-	7,274
Food donations	-	-	-	-	21,644	-	-	-	21,644	-	21,644
Nursing facility assessment tax	-	2,530	-	-	2,530	-	-	-	2,530	-	2,530
Gain on disposal of fixed assets	-	-	-	-	(2)	-	-	-	(2)	-	(2)
Bad debts (recoveries)	-	980	-	(1)	979	-	-	-	979	-	979
Administration costs	-	-	-	-	1,274	122	(1,396)	-	-	-	-
RCB sponsorship	-	-	-	-	-	-	15	-	15	-	15
Bank service charges	1	32	5	2	135	17	2	-	154	-	154
	<u>\$ 1,954</u>	<u>\$ 47,240</u>	<u>\$ 1,444</u>	<u>\$ 1,894</u>	<u>\$97,112</u>	<u>\$ 2,490</u>	<u>\$ 3,704</u>	<u>\$ (3,153)</u>	<u>\$100,153</u>	<u>\$ 1</u>	<u>\$100,154</u>

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES****COMBINED STATEMENTS OF CASH FLOWS**

Years Ended March 31, 2025 and 2024  
(In thousands)

	<u>2025</u>	<u>2024</u>
Operating activities:		
Change in net assets	\$ 3,962	\$ 6,113
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Restricted donations	(2,178)	(1,317)
Depreciation	3,130	3,027
Amortization of bond issuance costs	—	2
Write-off of unamortized bond issuance costs	—	40
Noncash lease expense	47	59
Forgiveness of related-party debt	—	(375)
Gain on disposal of fixed assets	(27)	—
Realized and unrealized gains on investments, net	(1,628)	(6,484)
Net investment income reinvested	(2,490)	(2,271)
Food donations received	(14,906)	(22,410)
Food donations distributed	14,522	21,644
Changes in operating assets and liabilities:		
Accounts receivable	212	(1,443)
Inventory	456	517
Prepaid expenses	(322)	(74)
Pledges, grants and contributions receivable	397	(593)
Due to affiliates	—	(23)
Other assets	(75)	64
Accounts payable and accrued expenses	1,342	77
Deferred revenue	(101)	272
Net cash provided (used) by operating activities	<u>2,341</u>	<u>(3,175)</u>
Investing activities:		
Due from related entity	(1,453)	(1,291)
Purchases of fixed assets, net	(7,517)	(2,269)
Sales of investments, net	<u>5,214</u>	<u>14,181</u>
Net cash (used) provided by investing activities	<u>(3,756)</u>	<u>10,621</u>
Financing activities:		
Principal payments on long-term debt	—	(13,693)
Proceeds from issuance of long-term debt	900	—
Restricted donations	<u>2,178</u>	<u>1,317</u>
Net cash provided (used) by financing activities	<u>3,078</u>	<u>(12,376)</u>
Increase (decrease) in cash, cash equivalents and restricted cash	1,663	(4,930)
Cash, cash equivalents and restricted cash, beginning of year	<u>15,412</u>	<u>20,342</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 17,075</u>	<u>\$ 15,412</u>

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)**

Years Ended March 31, 2025 and 2024  
(In thousands)

	<u>2025</u>	<u>2024</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ <u>34</u>	\$ <u>361</u>
Noncash investment and financing activities:		
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ -	\$ 20
Fixed asset purchases financed by accounts payable	<u>122</u>	<u>-</u>
	<u>\$ 122</u>	<u>\$ 20</u>
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	\$ 17,075	\$ 15,249
Restricted cash	<u>-</u>	<u>163</u>
	<u>\$ 17,075</u>	<u>\$ 15,412</u>

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

## NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

**1. Description of Organization and Summary of Significant Accounting Policies****Organization**

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2025, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire. As further discussed in Note 16, CC Vose Farm Phase 1 GP, Inc., was formed in January 2024 and is 100% owned by the Organization. CC Vose Farm Phase 1 GP, Inc. is the sole General Partner of Vose Farm Phase 1 Limited Partnership. CC Vose Farm Phase 1 GP, Inc., has a 0.01% ownership interest in the Vose Farm Phase 1 Limited Partnership but oversees certain management and operational aspects of the Vose Farm Phase 1 Limited Partnership subject to the terms set forth in the limited partnership agreement. Assets, liabilities and related activity of CC Vose Farm Phase 1 GP, Inc. were not material for the years ended March 31, 2025 and 2024.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment. These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of \$494 for 2025 and 2024 for the use of the facility, which has been eliminated in the combined totals.

**Basis of Presentation**

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

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

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

#### 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

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

##### Cash and Cash Equivalents

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

##### Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2025 and 2024 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2025 and 2024, estimated implicit price concessions of \$1,942 and \$1,310, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected. Patient accounts receivable totaled \$5,172, \$5,520 and \$4,389 at March 31, 2025, 2024 and 2023, respectively.

A substantial portion (approximately 82% in 2025 and 84% in 2024) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

##### Pledges, Contributions and Grants Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. The Organization records other contributions receivable when there is sufficient evidence in the form of verifiable documentation that an unconditional promise was received. See Note 11.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

## NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

**1. Description of Organization and Summary of Significant Accounting Policies (Continued)**

The Organization receives grant funding from various federal, state, and local governments to provide a variety of program services to the public based on specific requirements included in the agreements. Such grants are nonreciprocal transactions and include conditions stipulated by the agencies and are, therefore, accounted for as conditional contributions. Such grants are recognized as conditions are satisfied, primarily as expenses are incurred. See Note 11.

**Inventory**

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2025 and 2024.

**Fixed Assets**

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated. Construction in process at March 31, 2025 and 2024 was \$6,091 and \$457, respectively, and consisted primarily of amounts related to the Phase II construction of the affordable housing project further discussed in Note 16, as well as \$785 associated with the development of an additional affordable housing project in Rochester, New Hampshire, for which the Organization serves as both sponsor and developer.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was \$3,130 in 2025 and \$3,027 in 2024.

**Investments**

Investments are carried at fair value in the accompanying combined statements of financial position. See Note 12 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment income (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

#### 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

##### Bond Issuance Costs

Bond issuance costs incurred to obtain financing for capital projects are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the bonds. See Note 10.

##### Functional Allocation of Expenses

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

##### Patient and Resident Services Revenue

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 64% and 66% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2025 and 2024, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was \$49,816 in 2025 and \$47,371 in 2024.

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2025 and 2024.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**1. Description of Organization and Summary of Significant Accounting Policies (Continued)**

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

	<u>2025</u>	<u>2024</u>
Quality incentive revenue (included in patient and resident services revenue)	\$ 4,850	\$ 5,239
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses)	<u>(2,633)</u>	<u>(2,530)</u>
Net effect on combined statements of activities	<u>\$ 2,217</u>	<u>\$ 2,709</u>

At March 31, 2025 and 2024, the Rehabilitation and Nursing Centers were due \$2,007 and \$2,122, respectively, in quality incentive revenue and owed \$667 and \$710, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2025 and 2024, the Food Bank received approximately \$14,906 and \$22,410, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be \$1.97 in 2025 and \$1.93 in 2024, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2025 and 2024, the Food Bank distributed approximately \$14,522 and \$21,644, respectively, of donated product.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**1. Description of Organization and Summary of Significant Accounting Policies (Continued)**

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2025 and 2024, the Organization received approximately \$592 and \$184 in other donated goods and services, respectively.

In addition, a number of individuals and organizations have volunteered their services to the Organization. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying combined financial statements.

All donated services and assets were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Restricted Support

The Organization reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without donor restrictions in the combined statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating donor-restricted donations, whose restrictions are met within the same year, as donations within net assets without donor restrictions in the accompanying combined statements of activities.

Net assets with donor restrictions were available for the following purposes at March 31:

	<u>2025</u>	<u>2024</u>
Subject to expenditure for specified purposes:		
Educational scholarships	\$ 388	\$ 364
Benefit of children	1,341	942
Benefit of elderly	3,283	3,073
Food bank	1,865	2,509
Other	<u>1,556</u>	<u>2,424</u>
	<u>\$8,433</u>	<u>\$9,312</u>
Restricted endowment:		
Benefit of elderly	\$ 538	\$ 540
Benefit of children	692	696
Charitable programs	1,128	1,089
Other	<u>48</u>	<u>45</u>
	<u>\$2,406</u>	<u>\$2,370</u>

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**1. Description of Organization and Summary of Significant Accounting Policies (Continued)**

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

	<u>2025</u>	<u>2024</u>
Satisfaction of donor restrictions	\$ 3,126	\$ 2,587
Release of appropriated endowment funds	<u>345</u>	<u>140</u>
	<u>\$ 3,471</u>	<u>\$ 2,727</u>

In June 2022, the Food Bank was notified that it had been awarded approximately \$880 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a multi-year period and the funding is received on a reimbursement basis. In December 2023, the Food Bank was awarded approximately \$919 in additional funding under the Program through May 31, 2025. The Food Bank expended and recognized approximately \$906 and \$378 in funding related to this award during fiscal years 2025 and 2024, respectively.

During fiscal year 2023, the Food Bank was notified that it had been earmarked for approximately \$947 in federal grant funding under the Administration for Children and Families Congressionally Directed Community Projects to be used for the Food Bank's mobile pantry program. The Food Bank formally applied for the earmarked funds in fiscal year 2024 and the funding is received on a reimbursement basis. The Food Bank expended and recognized approximately \$620 and \$327 in funding related to the award during fiscal years 2025 and 2024, respectively.

Use of Estimates

The preparation of combined 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled \$6,593 and \$6,169 at March 31, 2025 and 2024, respectively, and are included in investments in the accompanying combined statements of financial position.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

#### 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

##### Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were \$246 and \$197 in 2025 and 2024, respectively.

##### Leases

At inception of a contract, the Organization determines if a contract meets the definition of a lease. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The Organization determines if the contract conveys the right to control the use of an identified asset for a period of time. The Organization assesses throughout the period of use whether the Organization has both of the following: (1) the right to obtain substantially all of the economic benefits from the use of the identified asset and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed. 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 and lease liabilities are recognized at lease commencement date based on the present value of the minimum future lease payments.

The Organization leases office space for its headquarters and land for its warehouse, as well as various vehicles and other warehouse space under noncancellable operating leases. The Organization's policy is to not record leases with an original term of twelve months or less on its combined statement of financial position. The Organization recognizes lease expense for these short-term leases on a straight-line basis over the lease term.

Certain lease agreements may include rental payments that are adjusted periodically for inflation or other variables. In addition to rent, the leases may require the Organization to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as non-lease components. Except for when the costs are fixed, such adjustments to rental payments and variable non-lease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred. Variable lease components and variable non-lease components are not measured as part of the right-of-use asset and liability. Only when lease components and their associated non-lease components are fixed are they accounted for as a single lease component and recognized as part of a right-of-use asset and liability. Total contract consideration is allocated to the combined fixed lease and nonlease component. This policy election applies consistently to all asset classes under lease agreements.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**1. Description of Organization and Summary of Significant Accounting Policies (Continued)**

The Organization's leases may contain clauses for renewal at the Organization's option with renewal terms. Payments to be made in option periods are recognized as part of the right-of-use lease assets and lease liabilities when it is reasonably certain that the option to extend the lease will be exercised or the option to terminate the lease will not be exercised, or is not at the Organization's option. The Organization determines whether the reasonably certain threshold is met by considering contract, asset, market, and entity based factors.

The Organization's lease agreements do not contain any significant residual value guarantees or material restrictive covenants imposed by the leases. Sublease activity is not material to the combined financial statements.

Reclassifications

Certain 2024 amounts have been reclassified to permit comparison with the 2025 combined financial statements presentation format.

Subsequent Events

Events occurring after the combined statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 17, 2025, which is the date the combined financial statements were available to be issued.

On June 4, 2025, the Governor and Executive Council (G&C) authorized the approval of a Drinking Water State Revolving Fund loan agreement with the Organization in an amount not to exceed \$1,414 to finance water system improvements at Warde Health Center. The G&C further authorized a grant to the Organization in an amount not to exceed \$471 for drinking water improvements. The interest rate on the loan is 1% until the earlier of the (i) the date of substantial completion of the improvements, as defined or (ii) December 1, 2027. Commencing on the Interest Rate Change Date, as defined, the interest shall be charged at the lower of (A) the annual rate of 3.072% or (B) 80% of the established market rate, as defined. Commencing on the first day of the sixth month after the Interest Rate Change Date, interest only shall be paid in six consecutive monthly installments on the first day of each month. Commencing with the first day of the twelfth month after the Interest Rate Change Date, the principal and interest of the loan shall be repaid in 240 consecutive equal monthly installments of principal and interest, with the option to capitalize interest. The loan is secured by all the Organization's goods, machinery, equipment, including without limitation, all water storage, collection, distribution and treatment equipment, furnishings and fixtures and tangible personal property located at Warde Health Center, as well as a collateral assignment of leases and rents. The Organization is eligible for forgiveness of a portion of the principal of the loan. Under the agreement, \$943 of the loan is eligible for 100% principal forgiveness and \$471 of the loan is eligible for 20% principal forgiveness.

**NEW HAMPSHIRE CATHOLIC CHARITIES****NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**2. Liquidity and Availability**

At March 31, 2025, the Organization has \$23,271 of financial assets available within one year of the combined statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash without restrictions of \$14,191, accounts receivable of \$6,336 and due from related entity of \$2,744. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling \$6,593 at March 31, 2025 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

**3. Annual Campaign**

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2025 and 2024, recorded contributions of \$3,997 and \$3,526, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign changed, which could impact the amount of funds raised by the Organization going forward.

**4. Investments**

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment income (loss) of the Fund is allocated to each agency based on their percentage share of the total Fund. The Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund and the Fidelity Investments Money Market Government Portfolio at March 31, 2025. Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2024.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

#### 5. Related Party Transactions

The Organization pays premiums for property, liability and automobile insurance to the Diocese, an organization related through common governance. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was \$1,262 and \$1,073 in 2025 and 2024, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2025, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

The Organization has \$2,744 and \$1,291 due from a related entity at March 31, 2025 and 2024, respectively, as further discussed in Note 16.

#### 6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2025 and 2024 was \$841 and \$746, respectively.

#### 7. Leases

##### Operating Leases

The Organization leases office space for its headquarters in Manchester, New Hampshire under a lease agreement with monthly payments ranging from approximately \$18 to \$28 through November 2041. The Organization leases land for a warehouse in Manchester, New Hampshire under a lease agreement with monthly payments of approximately \$2 per month through December 2083. The Organization also leases various office space under tenant at will arrangements.

The Organization also leases various vehicles and other warehouse space under noncancellable operating leases. The monthly payments on the vehicles were approximately \$2 per vehicle during 2024 and expire at various dates through June 2029. The monthly payments on the other warehouse space total approximately \$1 through December 2025.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**7. Leases (Continued)**

Right-of-use lease assets and lease liabilities are reported in the Organization's combined statements of financial position as follows:

	<u>2025</u>	<u>2024</u>
Operating lease right-of-use assets	\$ <u>4,040</u>	\$ <u>4,280</u>
Current portion of operating lease liabilities	\$ 182	\$ 192
Operating lease liabilities, less current portion	<u>4,026</u>	<u>4,209</u>
Total operating lease liabilities	<u>\$ 4,208</u>	<u>\$ 4,401</u>

The components of operating lease costs for fiscal years 2025 and 2024 were as follows:

	<u>2025</u>	<u>2024</u>
Operating lease costs	\$ 412	\$ 425
Short-term lease costs	<u>77</u>	<u>85</u>
Total lease costs	<u>\$ 489</u>	<u>\$ 510</u>

Supplemental cash flow information is as follows for the years ended March 31:

	<u>2025</u>	<u>2024</u>
Operating lease – operating cash flows (fixed payments)	\$ 364	\$ 304
Operating leases – right-of-use assets obtained in exchange for new operating lease liabilities	–	20

Lease Term and Discount Rate

Lease terms and discount rates are as follows as of March 31:

	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term years	21.86	22.33
Weighted-average discount rate	4.0%	4.0%

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, the Organization uses its incremental borrowing rate.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**7. Leases (Continued)**

As of March 31, 2025, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2026	\$ 348
2027	325
2028	333
2029	341
2030	296
Thereafter	<u>4,897</u>
Total minimum future lease payments	6,540
Less imputed interest	<u>(2,332)</u>
Total lease liabilities	<u>\$ 4,208</u>

**8. Compensated Absences**

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. The maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken, of \$1,427 in 2025 and \$1,307 in 2024 has been included in the accompanying combined statements of financial position.

**9. Other Assets Held for Restrictive Purposes**

Other assets held for restricted purposes are to be held in perpetuity and consisted of the following at March 31:

	<u>2025</u>	<u>2024</u>
Cash – operating account	\$ 394	\$ 394
Certificate of deposit	<u>—</u>	<u>2</u>
	<u>\$ 394</u>	<u>\$ 396</u>

**NEW HAMPSHIRE CATHOLIC CHARITIES****NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**10. Long-Term Debt**

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued \$15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bonds were then loaned to the Organization. The loan was collateralized by a security interest in all of the business assets of the Organization, as defined, which included accounts receivable, inventory, equipment, furniture and gross receipts. The loan was also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carried an initial fixed interest rate of 2.93% through August 1, 2030 and required monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond was August 1, 2045, however, the bond provided for a tender date on August 1, 2030. On May 1, 2021, the Organization reissued the 2015 NHHEFA Bonds at the amounts outstanding as of that date totaling \$12,181. The interest rate was reset effective May 14, 2021 to 2.21%, with an interest reset date and tender date of May 14, 2026. At the tender date, the bank that purchased the bond could have renegotiated the interest rate or other terms of the bond. The bank could have waived the mandatory tender, at its discretion, if the Organization had submitted a request not earlier than two years prior to the mandatory tender date. The bond could be repaid at any time provided the Organization gave the bank 30 days' notice. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of \$10,337, plus accrued interest. No amounts remained outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately \$28 were written off during 2024.

In October 2018, NHHEFA issued revenue bonds not to exceed \$3.1 million, which were purchased by a local bank in a private placement. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds were collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which included accounts receivable, inventory, equipment, furniture and gross receipts. The bonds were also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carried an initial fixed interest rate of 4.11% through October 1, 2028 and required monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds was October 1, 2048, however, there was an initial mandatory tender date on October 1, 2028. On May 1, 2021, the Organization reissued the 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling \$3,302. The interest rate was reset effective May 14, 2021 to 2.20% through an initial mandatory tender date of May 14, 2026. At the tender date, the bank that purchased the bond could have renegotiated the interest rate or other terms of the bonds. The bank could have waived the mandatory tender, at its discretion, if the Organization had submitted a request not earlier than two years prior to the mandatory tender date. The bond could be repaid at any time provided that the Organization gave the bank 30 days' notice. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of \$2,853, plus accrued interest. No amounts remained outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately \$12 were written off during 2024.

**NEW HAMPSHIRE CATHOLIC CHARITIES****NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**10. Long-Term Debt (Continued)**

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to \$1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2025 and 2024, the outstanding note payable to RCBM is \$1,125, which is reflected within long-term debt in the accompanying combined statements of financial position. During 2024, one quarter of the principal balance of the outstanding loan balance totaling \$375 was forgiven by the Diocese in accordance with the loan agreement. The Organization recognized \$375 as revenue related to the forgiveness in the accompanying 2024 combined statement of activities. No amounts were forgiven in 2025.

In October 2024, the Organization entered into an Affordable Housing Gap Loan Pilot Program Agreement with Catholic Charities USA totaling \$900. The purpose of this loan is to fund a portion of the \$2 million housing project further discussed in Note 16. The loan accrues interest at a rate of 2% and the full amount of the loan plus accrued interest must be repaid no later than the fifth anniversary of the funding date (September 2029). If the full amount of the loan and accrued interest is paid before the third anniversary of the funding date (September 2027), the Organization will be entitled to a reduced rate of 1.5%. The loan is unsecured.

**11. Pledges, Contributions and Grants Receivable**

Pledges, contributions and grants receivable at March 31, 2025 and 2024 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges and contributions receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2025 and 2024 and totaled \$105 and \$396, respectively. Included within pledges, contributions and grants receivable on the accompanying combined statements of financial position are grants receivable totaling \$251 and \$357 at March 31, 2025 and 2024, respectively.

**12. Fair Value Measurements**

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Organization's own credit risk.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**12. Fair Value Measurements (Continued)**

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

For the fiscal years ended March 31, 2025 and 2024, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2025</u>				
Cash and cash equivalents	\$ 6,601	\$ –	\$ –	\$ 6,601
Common equity securities	20	–	–	20
Equity mutual funds	11,470	–	–	11,470
International equity mutual funds	5,347	–	–	5,347
Fixed income mutual funds	11,635	–	–	11,635
Exchange traded funds - other	2,188	–	–	2,188
Exchange traded funds - equity	<u>6,366</u>	<u>–</u>	<u>–</u>	<u>6,366</u>
Investments measured at fair value	<u>\$43,627</u>	<u>\$ –</u>	<u>\$ –</u>	43,627
Investments measured at net asset value				<u>13,960</u>
Total investments				<u>\$57,587</u>

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**12. Fair Value Measurements (Continued)**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Cash and cash equivalents	\$ 2,336	\$ –	\$ –	\$ 2,336
Common equity securities	20	–	–	20
U.S. Government and agency obligations	–	1,336	–	1,336
Equity mutual funds	14,549	–	–	14,549
International equity mutual funds	9,522	–	–	9,522
Fixed income mutual funds	8,904	–	–	8,904
Exchange traded funds - other	2,381	–	–	2,381
Exchange traded funds - equity	<u>6,766</u>	<u>–</u>	<u>–</u>	<u>6,766</u>
Investments measured at fair value	<u>\$44,478</u>	<u>\$1,336</u>	<u>\$ –</u>	45,814
Investments measured at net asset value				<u>12,869</u>
Total investments				<u>\$58,683</u>

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2025 and 2024 and a limited partnership managed by Catholic Investment Services, Inc. at March 31, 2025. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The limited partnership was organized to operate as a private investment partnership designed for institutions, endowed charitable organizations and certain other Roman Catholic nonprofit organizations under an investment program designed to reflect the teachings of the Roman Catholic Church.

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
<u>2025</u>				
Equity market fund	\$ 12,569	\$ –	Daily	N/A
Limited partnership	1,391	–	Monthly	95 days*
<u>2024</u>				
Equity market fund	\$ 12,869	\$ –	Daily	N/A

\* Limited to a 50% withdrawal as of the last day of any calendar month. Not more than 50% can be withdrawn in a rolling three-month period. During the first 12 months of investment, 180 calendar days' notice is required for substantial withdrawals (as defined under the limited partnership).

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**13. Donor-Designated Endowments**

To the Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

To the Board of Trustees of the Organization has interpreted the *State Prudent Management of Institutional Funds Act* (SPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to expenditure by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2025 and 2024. The endowment net assets as of March 31, 2025 and 2024 are as follows:

	<u>With Donor Restrictions</u>
<u>2025</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>345</u>
	<u>\$ 2,406</u>
<u>2024</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>309</u>
	<u>\$ 2,370</u>

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

#### 13. Donor-Designated Endowments (Continued)

The changes in endowment net assets for the years ended March 31, 2025 and 2024 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, March 31, 2023	\$ 2,228
Investment income, net	282
Amounts appropriated for expenditure	<u>(140)</u>
Endowment net assets, March 31, 2024	2,370
Investment income, net	172
Amounts appropriated for expenditure	<u>(136)</u>
Endowment net assets, March 31, 2025	<u>\$ 2,406</u>

*Investment Return Objectives, Risk Parameters and Strategies:* The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

*Spending Policy:* The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2025 and 2024.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2025 and 2024, there were no deficiencies in individual donor-restricted endowment funds.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**14. Major Suppliers**

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately \$8,198 and \$12,139 for the years ended March 31, 2025 and 2024, respectively. These donations represented approximately 55% and 54% of the total donated food received for the years ended March 31, 2025 and 2024, respectively.

**15. Commitments and Contingencies**

*Litigation*

Various legal claims, generally incidental to the conduct of normal business, are pending or have been threatened against the Organization. The Organization intends to defend vigorously against these claims. While ultimate liability, if any, arising from any such claim is presently indeterminable, it is management's opinion that the ultimate resolution of these claims will not have a material adverse effect on the financial condition of the Organization.

*Employee Service Agreement*

Effective February 1, 2025, the Organization entered into an employee service agreement with Catholic Medical Center (CMC). Under the terms of the agreement, the Organization became the legal employer of CMC personnel assigned to the Healthcare for the Homeless, Poisson Dental, and Doorway of Greater Manchester programs. The Organization provides compensation and benefits to these employees consistent with those provided to its own staff and provides the employees back to CMC. CMC reimburses the Organization for the full cost of salaries, benefits and taxes incurred, plus a 10% administrative service fee. The agreement is being accounted for as a service agreement and terminated on June 30, 2025 for the Doorway of Greater Manchester program and continues for the Healthcare for the Homeless and Poisson Dental programs until the Organization either terminates the agreement or acquires the programs.

**16. Affordable Housing Project**

In March 2023, the Organization entered into an option agreement to purchase a certain parcel of land to construct an affordable housing project. The purchase price for the property was \$2.8 million. On March 1, 2024, the Organization exercised the purchase option, and in fiscal year 2025, the Organization closed on the land purchase at the \$2.8 million purchase price.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

**16. Affordable Housing Project (Continued)**

*Vose Farm Phase 1 Limited Partnership*

Vose Farm Phase 1 Limited Partnership (the Partnership) was formed in January 2024 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 Phase 1 of an apartment complex to be constructed and located at 10 and 12 Vose Farm Road in Peterborough, New Hampshire, comprised of 64 residential apartments benefiting low to moderate-income households (the Project). The Project is expected to be operational in 2026. The Partnership’s equity was contributed by its General Partner, CC Vose Farm Phase 1 GP, Inc., of which the Organization is the sole owner, and Housing New England Fund VI, 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, CC Vose Farm Phase 1 GP, Inc. (wholly-owned by the Organization)	0.01%
Limited Partner, Housing New England Fund VI (an unrelated party)	99.99%

*Capital Contributions*

In 2024, the Organization, as the then sole owner of the General Partner, CC Vose Farm Phase 1 GP, Inc., made an insignificant capital contribution in order to obtain its 0.01% interest.

*Deferred Developer Fee*

On August 29 2024, the Organization entered into a Development Services Agreement for the Project, in which the Organization will earn up to \$2,670 as a development fee for its services in connection with the construction and development of the Project. Under the Development Services Agreement, \$150 was earned and recognized as other revenue by the Organization in developer fees in the accompanying 2025 combined statement of activities. 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, 2041.

*Sponsor Loan and Terms*

On September 12, 2024, in order to provide additional funding to the Partnership for upcoming site work and construction costs, the Organization entered into a \$2.0 million loan agreement with the Partnership. This loan bears interest at the rate of 0% and, at March 31, 2025, \$73 had been drawn on the loan by the Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to the Organization on June 30, 2054. 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. The note receivable is recorded in other long-term assets in the accompanying 2025 combined statement of financial position.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024  
(In Thousands)

#### 16. **Affordable Housing Project (Continued)**

##### *Reimbursement Agreements*

On September 12, 2024, the Organization entered into a Reimbursement Agreement with the Partnership to reimburse the Organization for all predevelopment expenses incurred by the Project that were paid by the Organization. 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 September 12, 2024. At March 31, 2025 and 2024, the Organization was owed \$2,744 and \$1,291, respectively, by the Partnership, which amount is recorded within due from related entity in the accompanying combined statements of financial position.

Further, the Organization will be paid certain amounts under a Partnership Administration Agreement, dated as of August 29, 2024 between the Organization and the Partnership, whereby the Organization will provide various administrative services in exchange for fees of approximately \$5 per year beginning in 2026, increasing 3% annually beginning January 1, 2027. 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 2025.

##### *Right of Refusal and Option Agreement*

Through a Right of Refusal and Option Agreement dated August 29, 2024, the Partnership granted to the Organization 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 VI. As a result, the Organization has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Project. Such right is exercisable for a period of 36 months beginning upon expiration of an initial 15-year compliance period, and continuing until the Partnership otherwise sells the Project.

Housing New England VI has the option to give written notice to CC Vose Farm Phase 1 GP, Inc., at any time following the end of the Credit Period, as defined, to require CC Vose Farm Phase 1 GP, Inc., to purchase the interest of Housing New England VI for a price equal to the sum of : (i) \$100, (ii) the amount of 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 VI in connection with the transfer of its interest and (iv) all amounts then due and owing to Housing New England Fund VI or its affiliates under the agreement. Upon receipt of such written notice of the put option, CC Vose Farm Phase 1 GP, Inc. shall purchase such interest and make all payments required within 30 days. At the date of these combined financial statements, the put option was not eligible to be exercised by Housing New England Fund VI.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

March 31, 2025 and 2024  
(In Thousands)

**16. Affordable Housing Project (Continued)**

*Guaranty Agreement*

On August 29, 2024, the Organization unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and CC Vose Farm Phase I GP, Inc. The Organization's liability is generally limited and shall not exceed \$517 in the aggregate, and the guaranty terminates upon the later of the 60<sup>th</sup> 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 the Organization's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these combined financial statements, no events or conditions have occurred that would trigger the Organization's performance under the guaranty agreement.

*Phase II*

Phase II of the affordable housing project at the 10 and 12 Vose Farm property will include an additional 32 units. Phase II is a privately-funded and constructed project by the Organization. At March 31, 2025, the Organization has recorded approximately \$3.2 million in construction in process related to Phase II of the affordable housing project.

**NEW HAMPSHIRE CATHOLIC CHARITIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended March 31, 2025

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Direct Award or Pass-Through Award Identifying Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Agriculture: Passed through the NH Department of Agriculture: NH Feeding NH Program	10.182	02-18-18-185010-11820000- 072-500575	\$ 906,397*
Passed through the NH Department of Education: Summer Food Service Program for Children	10.559	N/A	428,834
U.D. Department of Justice: Passed through NH Department of Justice: VOCA Victim Assistance Formula Grant	16.575	2025VOC53	111,079
U.S. Department of Transportation: Passed through the NH Department of Transportation: Passed through the Southern New Hampshire Planning Commission: Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	47,265
U.S. Department of Treasury: Passed through the NH Department of Justice: Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan Act - Victim Services	21.027	COVID-19: 2024 ARPVS10	49,540
Passed through Hillsborough County: Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan Act – Liberty House	21.027	COVID-19	543,650
U.S. Department of Health and Human Services: Direct program: Consolidated Appropriations Act – NH Food Bank Mobile Food Pantries	93.493	90XP0630-01-01	<u>619,935</u>
<b>Total expenditures of federal awards</b>			<b><u>\$2,706,700</u></b>

\* Major program

See notes to this schedule.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2025

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization) for the year beginning April 1, 2024 and ending March 31, 2025, and is presented on the accrual basis of accounting. The Schedule includes all applicable federal awards to the Organization. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, results of operations, changes in net assets or cash flows of the Organization.

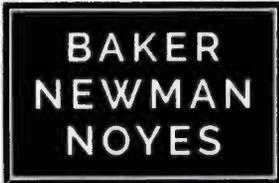
For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the Organization and agencies and departments of the federal government and all subawards to the Organization by nonfederal organizations pursuant to federal grants, contracts and similar agreements.

**2. Summary of Significant Accounting Policies**

Expenditures for direct and indirect costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in Uniform Guidance, as applicable. Under these cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. The categorization of expenditures by program included in the Schedule is based upon the Assistance Listing Number (ALN). The Organization has elected to use the de minimis indirect cost rate of 10% as allowed under the Uniform Guidance. No grant monies expended and reported within the Schedule were passed-through to subrecipients.

**3. Pass-Through Awards**

The Organization receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.



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

To the Board of Trustees  
New Hampshire Catholic Charities

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statement of financial position as of March 31, 2025, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements (collectively, the financial statements), and have issued our report thereon dated July 17, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

To the Board of Trustees  
New Hampshire Catholic Charities

### **Report on Compliance and Other Matters**

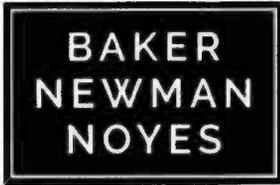
As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under GAS.

### **Purpose of This Report**

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

*Baker Newman & Noyes LLC*

Manchester, New Hampshire  
July 17, 2025



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

To the Board of Trustees  
New Hampshire Catholic Charities

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited New Hampshire Catholic Charities', d/b/a Catholic Charities New Hampshire (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended March 31, 2025. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

To the Board of Trustees  
New Hampshire Catholic Charities

***Responsibilities of Management for Compliance***

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

***Auditors' Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with GAAS, GAS, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

To the Board of Trustees  
New Hampshire Catholic Charities

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

*Baker Newman & Noyes LLC*

Manchester, New Hampshire  
August 25, 2025

**NEW HAMPSHIRE CATHOLIC CHARITIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ended March 31, 2025

**I. Summary of Auditors' Results**

Financial Statements:

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal Awards:

Internal control over major federal programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200 516(a)?  yes  no

Identification of Major Programs:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
10.182	NH Feeding NH Program

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

Auditee qualified as low-risk auditee?  yes  no

**II. Financial Statement Findings**

Findings related to the financial statements which are required to be reported in accordance with GAS:

No matters were reported.

**III. Findings and Questioned Costs for Federal Awards**

Findings and questioned costs for Federal awards which shall include findings as defined in Section 2 CFR 200 516(a):

No matters were reported.

## NEW HAMPSHIRE CATHOLIC CHARITIES

### SUMMARY OF THE STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

Year Ended March 31, 2025

#### **Finding 2024-001: Timeliness of Reporting**

Federal Agency:	U.S. Department of Health and Human Services
Award Name:	Consolidated Appropriations Act – NH Food Bank Mobile Food Pantries
Program Year:	2024
ALN #:	93.493
Criteria:	Management was responsible for submitting timely reporting based on the terms of the grant agreement.
Condition:	During compliance testing, it was identified that the required Federal Financial Report (FFR) was not submitted timely to the Payment Management System (PMS).
Context:	The required FFR was not submitted timely based on the terms of the grant agreement.
Cause:	Management has processes and controls over the reporting process but experienced difficulty in obtaining access to PMS resulting in a delayed FFR submission. In an email dated March 26, 2024, a PMS Alert was issued from Congressionally Directed Community Projects. The PMS Alert stated that "PMS is reporting substantial delays in establishing access to accounts, due to increased fraudulent activities. They have indicated that a 30-day delay on access may be common." Management reports that the process took well over 30 days.
Effect:	As a result of the condition, the Organization's required reporting was not submitted timely based on the terms of the grant agreement.
Recommendation:	In the future, the Organization should ensure it implements appropriate processes and controls to ensure required reports are filed timely in accordance with the terms of the grant agreement.
Views of Responsible Officials:	Management acknowledges the finding. The existing processes and controls will be updated to ensure timely filings in the future.
Status:	The Organization implemented a grant reporting policy to ensure reports are timely filed.

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## Professional History

### **New Hampshire Food Bank, NH Nutrition Incentive Network Coordinator**

#### **2016 – Present**

- Coordinate a network of 89 food access sites, including farms, farm stands, CSAs, and independent retailers.
- Managed funding from USDA, charitable donations, and grants to regional partners for Nutrition Incentive programming.
- Ensured funds were used exclusively for eligible, locally grown fruits and vegetables, adhering to program guidelines.
- Established data collection, reporting systems, and transparency protocols.
- Led monthly statewide meetings to guide network development, common branding, outreach, fundraising, and advocacy.
- Created monthly and quarterly partner reports.
- Presented at statewide and national conferences on food equity, SNAP incentives, and local food sourcing for independent retailers.
- Co-authored the Food Equity Brief for the NH Food and Agriculture Strategic Plan.

### **Seacoast Eat Local, Co-Founder & Board Member**

#### **2009 – 2016**

- Co-developed the mission, vision, and successful launch of a 501(c)(3) nonprofit.
  - Led strategic planning, staff recruitment, and volunteer coordination (2 staff, 50+ volunteers).
  - Secured the first USDA FINI grant in NH.
  - Managed a \$200,000 annual budget with fiscal responsibility.
  - Created and implemented the Seacoast Eat Local Market Match program—the first nutrition incentive program in NH.
  - Designed outreach materials including flyers, brochures, presentations, and web content.
  - Helped establish an organization that now employs 6 full-time staff, runs 6 farmers markets, and publishes *Seacoast Harvest* annually.
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**Arcadia Publishing, Production Coordinator**

**2002 – 2009**

- Managed scheduling and supervision of six in-house staff and freelancers.
  - Oversaw production of 300+ new titles annually, maintaining quality and timeliness.
  - Corresponded with authors and editors, facilitated production meetings, and handled delivery of manuscript materials.
  - Supervised freelance editorial staff and coordinated reprints for 2,000+ backlist titles.
  - Managed digital file archives and streamlined interdepartmental workflow.
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## Side Projects

**Freelance Graphic Designer**

**1997 – Present**

- Delivered print and digital design for clients including Blue Tree Publishing, *Edible White Mountains*, Seacoast Eat Local, Wholesome Wave, and Virginia Fresh Match.
- Wrote and illustrated children's book *Aesop in Goudy* (2006).

**Victory Bees**

**2008 – 2016**

- Managed 35 beehives across 5 Seacoast farms; sold honey directly at farmers markets.
- Designed product branding, labels, promotional materials, and website.

## Education

- **Cornell University**, Master Beekeeper Program – Apprentice Level Certificate, 2011
- **Montserrat College of Art**, BFA in Time-Based Media, January 2001
- **Sage Junior College of Albany**, AAS in Graphic Design and Illustration, June 1997

## Skills

- **Workflow & Project Management:** Scheduling, coordination, and delivery oversight
  - **Grant Writing & Administration:** Government and nonprofit grants
  - **Fundraising Strategy:** Campaign design and execution
  - **Financial Oversight:** Budgeting, reporting, compliance
  - **Data & Reporting:** Program analysis and stakeholder reporting
  - **Tech Fluency:** Adobe Creative Suite, MS Office, Google Suite, Canva, WordPress (Mac & PC)
  - **Communication:** Public speaking, training, writing, presentations
  - **Team Leadership:** Staff supervision, volunteer coordination, cross-functional collaboration
  - **Compliance & Regulations:** USDA, SNAP, nonprofit governance
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- **Creative Problem Solving:** Streamlining operations and program innovation



# Mary Hammar, MPH

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## PROFESSIONAL PROFILE:

Highly motivated individual with a strong work ethic and a dedication to excellence. Experience with providing and/or developing nutrition programs and services in clinical and community settings. Demonstrated the ability to work collaboratively with colleagues of varied backgrounds to coordinate tasks, solve problems, and complete projects.

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## EDUCATION:

**Master of Public Health, Coordinated Program in Dietetics**  
University of Massachusetts, Lowell, MA

**May 2020**  
GPA: 4.00

**Bachelor of Science in Nutrition, Dietetics Option**  
University of New Hampshire, Durham, NH

**December 2017**  
GPA: 3.98

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## EXPERIENCE:

### **Nutrition Programs Manager**

**September 2024—Present**

*New Hampshire Food Bank, Manchester, NH*

- Oversee the organization's five nutrition programs: Cooking Matters, Nutrition Pantry Program, SNAP Outreach, SNAP Incentives, and the SUN Meals Program
- Responsible for program planning and evaluation, in coordination with other New Hampshire Food Bank departments, partner agencies, and program sponsors
- Coordinate and track program finances to ensure good stewardship of financial resources and program sustainability

### **Registered Dietitian II**

**March 2021—September 2024**

*Cambridge Health Alliance, Cambridge/Somerville, MA*

- Educate and counsel patients from diverse adult and pediatric populations regarding nutrition for weight management, pregnancy, and diabetes, among other health conditions
- Communicate with providers, including therapists, pharmacists, WIC program staff, and physicians, to coordinate patient care
- Co-lead an in-person cooking class for Haitian adults that teaches knowledge and skills needed to modify traditional dishes for chronic disease prevention and management
- Developed and presented a live Lunch and Learn webinar and cooking demonstration focused on increasing fruit/vegetable intake

### **Research Assistant, Heart Healthy Community Supported Agriculture Pilot Study**

**May 2019—May 2020**

*University of Massachusetts, Lowell, MA*

- Coordinated with community partners to design, implement, and evaluate a pilot study assessing the effects of providing free produce and nutrition education weekly to outpatient cardiac rehabilitation patients on cardiovascular disease risk factors
- Assisted with developing study protocols, writing the IRB application, and independently created nutrition education materials
- Engaged participants at weekly produce distribution sessions to provide nutrition education and to answer questions
- Managed data collection, entry, and analysis for 31 participants using Excel, Red Cap, and SAS
- Synthesized study findings into a research poster, white paper, and 90-second video presentation

### **Dietetic Technician/Dietary Aide**

**June 2015—March 2020**

*Northeast Rehabilitation Hospital, Salem, NH*

- Conducted nutrition assessments, formulated nutrition care plans, and monitored patients' nutrition status
- Provided patient education regarding therapeutic diets or other related topics of concern
- Managed time effectively to collect 20-30 patient menus, respond to patient nourishment requests, and process diet changes
- Assisted patients with daily meal selections and evaluated patient menus to ensure compliance with prescribed diet

### **Research Assistant, Figurative Language Project**

**January—December 2019**

*University of Massachusetts, Lowell, MA*

- Worked with an interdisciplinary research team to design a field study evaluating the effectiveness of adding creative name labels to vegetable dishes on dish popularity at South Dining Hall
- Served as a liaison between study partners to carry out the intervention and to solve problems

- Collaborated with the research team to help write a manuscript for publication (Health Communication)

**Campus Administrator, Healthy Campus Environmental Audit**

**August 2016—May 2017**

*University of New Hampshire, Durham, NH*

- Led a team of four student researchers to conduct the Healthy Campus Environmental Audit, a USDA multi-state survey
- Trained students to conduct five audits to assess the adequacy and availability of healthy options in dining establishments, convenience stores, and vending machines, as well as the adequacy of recreation facilities and walking/biking paths
- Translated study findings into a research poster and senior honors thesis

**Nutrition Intern**

**May—August 2016**

*UNH Cooperative Extension, Goffstown, NH*

- Helped facilitate eight SNAP-ed/EFNEP programs for children, teens, adults, and families
- Contacted 17 food pantries to offer support with and resources for stocking healthy food options for clients
- Developed a week's worth of sample menus for childcare centers that complied with new USDA reimbursement standards

**Food Pantry Intern**

**September—December 2015**

*St. Thomas More Parish Food Pantry, Durham, NH*

- Created informational handouts, recipes, and PowerPoint presentations tailored to client interests and food pantry offerings
- Volunteered at weekly food pantry sessions to facilitate food distribution and to answer questions from clients

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**SKILLS:**

- Proficient with interprofessional communication skills to develop and implement programs/projects
- Effective presentation skills to deliver quality nutrition education programs
- Strong writing skills, including experience with writing two grant proposals
- Demonstrated successful problem-solving skills in individual and team settings

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**CERTIFICATIONS, LICENSURES, & AFFILIATION:**

**Certifications:**

- Registered Dietitian (ID 86109789)
- ServSafe (certificate 6450696)

**Licensures:**

- New Hampshire Licensed Dietitian (license 1122)
- Massachusetts Licensed Dietitian/Nutritionist (license 5102)

**Affiliation:**

- Academy of Nutrition and Dietetics