

113 - 6/3/26

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver  
Commissioner

Katja S. Fox  
Director

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May 8, 2026

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

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into **Sole Source** amendments to existing contracts, which were originally competitively bid, with the Contractors listed below to add funding for Substance Use Disorder Treatment and Recovery Support Services, by increasing the total price limitation by \$4,321,132 from \$36,722,276 to \$41,043,408 with no change to the contract completion dates of June 30, 2027, effective upon Governor and Council approval. 35% Federal Funds. 65% General Funds.

The original contracts were approved by Governor and Council on October 13, 2021 (Items #30 and #38C), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and most recently amended on June 25, 2025 (Items #247 and #249A).

Contractor Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount
The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health (Nashua, NH)	154112-B001	Statewide	\$1,033,882	\$127,871	\$1,161,753
Dismas Home of New Hampshire, Inc. (Manchester, NH)	290061-B001	Statewide	\$3,473,410	\$850,991	\$4,324,401
Families in Transition (Formerly known as: FIT/NHNH, Inc.) (Manchester, NH)	157730-B001	Statewide	\$7,004,052	\$822,826	\$7,826,878
Grafton County New Hampshire	177397-B003	Statewide	\$2,273,617	\$278,634	\$2,552,251

(North Haverhill, NH)					
Hope on Haven Hill, Inc. (Somersworth, NH)	275119-B001	Statewide	\$4,495,956	\$1,019,504	\$5,515,460
Manchester Alcoholism Rehabilitation Center (Manchester, NH)	177204-B001	Statewide	\$14,196,602	\$411,330	\$14,607,932
Behavioral Health & Developmental Services of Strafford County, Inc. (Formerly assigned to South Eastern New Hampshire Alcohol and Drug Abuse Services) (Dover, NH)	177278-B001	Statewide	\$4,244,757	\$809,976	\$5,054,733
		<b>Total:</b>	<b>\$36,722,276</b>	<b>\$4,321,132</b>	<b>\$41,043,408</b>

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.

**See attached fiscal details.**

**EXPLANATION**

This request is **Sole Source** because the Department is increasing the price limitation by more than 10% of the original contract. The Department originally allocated funding from the Governor’s Commission on Addiction, Treatment, and Recovery and the State Opioid Response grant to several Contractors who ultimately did not renew their agreements. As a result, these funds became available for redistribution.

The Department is requesting to redirect these dollars to strengthen existing substance use disorder (SUD) treatment and recovery programs. Providers across the system are facing increased operating costs and these programs remain vital to ensuring that individuals, particularly those who are uninsured or underinsured, can reliably access necessary SUD services. The additional funding will support operating expenses and uncompensated care based on demonstrated need and actual expenditures reported by each Contractor, allowing programs to maintain essential capacity across the SUD treatment and recovery continuum.

Approximately 1,800 individuals will be served through June 30, 2027.

The Contractors provide a comprehensive array of treatment services that are accessible statewide, ensuring individuals with a substance use disorder receive the appropriate type of

treatment and support, and have access to continued and expanded levels of care. Services include individual and group outpatient services, intensive outpatient services, partial hospitalization, ambulatory and medically monitored withdrawal management services, transitional living services, high and low intensity residential treatment services, specialized residential services for pregnant and parenting individuals, and integrated medications for substance use disorders

The Department monitors services through monthly, quarterly, and annual reporting, and through an annual evaluation of individual providers that examines all data, including demographic and outcome data.

Should the Governor and Executive Council not authorize this request, the Department will not be able to provide the additional funding needed to cover operating costs and uncompensated care. Without these funds, Contractors may face delays or gaps in delivering substance use disorder treatment and recovery support services, particularly for individuals who are uninsured or underinsured. Interruptions in timely treatment can jeopardize an individual's health and progress towards recovery, and may also contribute to broader impacts on families and communities, including increased risk of homelessness, unemployment, incarceration, and overdose.

Source of Federal Funds: Assistance Listing Number #93.788, FAIN # H79TI087843.

Respectfully submitted,



For:

Lori A. Weaver  
Commissioner

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

Manchester Alcohol  
Rehab Center,  
Easter Seals,  
Farnum Center      177204-B001

PO 1083184

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$166,941	\$0	\$166,941
2023	074-500589	Welfare Assistance	92058501	\$234,976	\$0	\$234,976
2024	074-500589	Welfare Assistance	92058501	\$1,056,321	\$0	\$1,056,321
2025	074-500589	Grants for Public Asst & Relief	92058501	\$1,524,974	\$0	\$1,524,974
2026	102-500731	Contracts for Program Svs	92058501	\$400,866	\$100,665	\$501,531
2027	102-500731	Contracts for Program Svs	92058511	\$189,521	\$310,665	\$500,186
<b>Sub-total</b>				<b>\$3,573,599</b>	<b>\$411,330</b>	<b>\$3,984,929</b>

Nashua/Greater  
Nashua Mental      154112-B001

PO 1083753

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$28,144	\$0	\$28,144
2023	074-500589	Welfare Assistance	92058501	\$99,174	\$0	\$99,174
2024	074-500589	Welfare Assistance	92058501	\$73,564	\$0	\$73,564
2025	074-500589	Grants for Public Asst & Relief	92058501	\$66,359	\$0	\$66,359
2026	102-500731	Contracts for Program Svs	92058501	\$39,193	\$31,294	\$70,487
2027	102-500731	Contracts for Program Svs	92058511	\$39,193	\$96,577	\$135,770
<b>Sub-total</b>				<b>\$345,627</b>	<b>\$127,871</b>	<b>\$473,498</b>

Dismas Home      290061-B001

PO 1083177

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$136,794	\$0	\$136,794
2023	074-500589	Welfare Assistance	92058501	\$344,159	\$0	\$344,159
2024	074-500589	Welfare Assistance	92058501	\$56,838	\$0	\$56,838
2025	074-500589	Grants for Public Asst & Relief	92058501	\$85,152	\$0	\$85,152
2026	102-500731	Contracts for Program Svs	92058501	\$10,927	\$104,926	\$115,853
2027	102-500731	Contracts for Program Svs	92058511	\$10,927	\$323,815	\$334,742
<b>Sub-total</b>				<b>\$644,797</b>	<b>\$428,741</b>	<b>\$1,073,538</b>

Families in Transition      157730-B001

PO 1083185

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$143,114	\$0	\$143,114
2023	074-500589	Welfare Assistance	92058501	\$362,283	\$0	\$362,283
2024	074-500589	Welfare Assistance	92058501	\$80,676	\$0	\$80,676
2025	074-500589	Grants for Public Asst & Relief	92058501	\$134,009	\$0	\$134,009
2026	102-500731	Contracts for Program Svs	92058501	\$209,575	\$121,686	\$331,261
2027	102-500731	Contracts for Program Svs	92058511	\$209,575	\$375,540	\$585,115
<b>Sub-total</b>				<b>\$1,139,232</b>	<b>\$497,226</b>	<b>\$1,636,458</b>

Grafton Cty 177397-B003

PO 1088987

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$64,632	\$0	\$64,632
2023	074-500589	Welfare Assistance	92058501	\$69,395	\$0	\$69,395
2024	074-500589	Welfare Assistance	92058501	\$131,058	\$0	\$131,058
2025	074-500589	Grants for Public Asst & Relief	92058501	\$176,266	\$0	\$176,266
2026	102-500731	Contracts for Program Svs	92058501	\$170,830	\$68,190	\$239,020
2027	102-500731	Contracts for Program Svs	92058511	\$170,830	\$210,444	\$381,274
<b>Sub-total</b>				<b>\$783,011</b>	<b>\$278,634</b>	<b>\$1,061,645</b>

Hope on Haven Hill 275119-B001

PO 1083183

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$142,902	\$0	\$142,902
2023	074-500589	Welfare Assistance	92058501	\$332,570	\$0	\$332,570
2024	074-500589	Welfare Assistance	92058501	\$193,333	\$0	\$193,333
2025	074-500589	Grants for Public Asst & Relief	92058501	\$277,530	\$0	\$277,530
2026	102-500731	Contracts for Program Svs	92058501	\$104,605	\$148,112	\$252,717
2027	102-500731	Contracts for Program Svs	92058511	\$104,605	\$457,096	\$561,701
<b>Sub-total</b>				<b>\$1,155,545</b>	<b>\$605,208</b>	<b>\$1,760,753</b>

Behavioral Health & Developmental Services of Strafford County, Inc.

177278-B001

PO 1083180

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92058501	\$34,142	\$0	\$34,142
2023	074-500589	Welfare Assistance	92058501	\$36,020	\$0	\$36,020
2024	074-500589	Welfare Assistance	92058501	\$150,218	\$0	\$150,218
2025	074-500589	Grants for Public Asst & Relief	92058501	\$223,720	\$0	\$223,720
2026	102-500731	Contracts for Program Svs	92058501	\$129,497	\$109,633	\$239,130
2027	102-500731	Contracts for Program Svs	92058511	\$129,497	\$338,343	\$467,840
<b>Sub-total</b>				<b>\$703,094</b>	<b>\$447,976</b>	<b>\$1,151,070</b>
<b>SUB TOTAL GOV COMM</b>				<b>\$8,344,905</b>	<b>\$2,796,986</b>	<b>\$11,141,891</b>

**05-95-92-920510-33840000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV FOR BEHAVIORIAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, CLINICAL SERVICES**

Manchester Alcohol Rehab Center, Easter Seals, Farnum Center

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$353,805	\$0	\$353,805
2023	074-500589	Welfare Assistance	92057501	\$497,996	\$0	\$497,996
2024	074-500589	Welfare Assistance	92057501	\$1,558,483	\$0	\$1,558,483

Fiscal Details

2025	074-500589	Grants for Public Asst & Relief	92057501	\$1,936,101	\$0	\$1,936,101
2026	102-500731	Contracts for Program Svs	92056505	\$245,090	\$0	\$245,090
2027	102-500731	Contracts for Program Svs	92056505	\$119,669	\$0	\$119,669
<b>Sub-total</b>				\$4,711,144	\$0	\$4,711,144

Nashua/Greater Nashua Mental

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$59,647	\$0	\$59,647
2023	074-500589	Welfare Assistance	92057501	\$210,590	\$0	\$210,590
2024	074-500589	Welfare Assistance	92057501	\$156,690	\$0	\$156,690
2025	074-500589	Grants for Public Asst & Relief	92057501	\$124,514	\$0	\$124,514
2026	102-500731	Contracts for Program Svs	92056505	\$22,916	\$0	\$22,916
2027	102-500731	Contracts for Program Svs	92056505	\$22,916	\$0	\$22,916
<b>Sub-total</b>				\$597,273	\$0	\$597,273

Dismas Home

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$91,226	\$0	\$91,226
2023	074-500589	Welfare Assistance	92057501	\$133,325	\$0	\$133,325
2024	074-500589	Welfare Assistance	92057501	\$29,631	\$0	\$29,631
2025	074-500589	Grants for Public Asst & Relief	92056506	\$0	\$0	\$0
2026	102-500731	Contracts for Program Svs	92056505	\$6,389	\$0	\$6,389
2027	102-500731	Contracts for Program Svs	92056505	\$6,389	\$0	\$6,389
<b>Sub-total</b>				\$266,960	\$0	\$266,960

Families in Transition

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$562,094	\$0	\$562,094
2023	074-500589	Welfare Assistance	92057501	\$766,463	\$0	\$766,463
2024	074-500589	Welfare Assistance	92057501	\$230,219	\$0	\$230,219
2025	074-500589	Grants for Public Asst & Relief	92057501	\$82,684	\$0	\$82,684
2025	074-500589	Grants for Public Asst & Relief	92056506	\$0	\$0	\$0
2026	102-500731	Contracts for Program Svs	92056505	\$122,541	\$0	\$122,541
2027	102-500731	Contracts for Program Svs	92056505	\$122,541	\$0	\$122,541
<b>Sub-total</b>				\$1,886,542	\$0	\$1,886,542

Grafton Cty

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$136,976	\$0	\$136,976
2023	074-500589	Welfare Assistance	92057501	\$147,071	\$0	\$147,071
2024	074-500589	Welfare Assistance	92057501	\$279,479	\$0	\$279,479
2025	074-500589	Grants for Public Asst & Relief	92057501	\$330,740	\$0	\$330,740
2026	102-500731	Contracts for Program Svs	92056505	\$99,887	\$0	\$99,887

Fiscal Details

2027	102-500731	Contracts for Program Svs	92056505	\$99,887	\$0	\$99,887
<b>Sub-total</b>				\$1,094,040	\$0	\$1,094,040

Hope on Haven Hill

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$104,169	\$0	\$104,169
2023	074-500589	Welfare Assistance	92057501	\$108,764	\$0	\$108,764
2024	074-500589	Welfare Assistance	92057501	\$96,890	\$0	\$96,890
2025	074-500589	Grants for Public Asst & Relief	92057501	\$98,202	\$0	\$98,202
2025	074-500589	Grants for Public Asst & Relief	92056506	\$0	\$0	\$0
2026	102-500731	Contracts for Program Svs	92056505	\$61,164	\$0	\$61,164
2027	102-500731	Contracts for Program Svs	92056505	\$61,164	\$0	\$61,164
<b>Sub-total</b>				\$530,353	\$0	\$530,353

Behavioral Health & Developmental Services of Strafford County, Inc. 177278-B001

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057501	\$72,359	\$0	\$72,359
2023	074-500589	Welfare Assistance	92057501	\$76,338	\$0	\$76,338
2024	074-500589	Welfare Assistance	92057501	\$187,852	\$0	\$187,852
2025	074-500589	Grants for Public Asst & Relief	92057501	\$228,721	\$0	\$228,721
2026	102-500731	Contracts for Program Svs	92056505	\$75,718	\$0	\$75,718
2027	102-500731	Contracts for Program Svs	92056505	\$75,718	\$0	\$75,718
<b>Sub-total</b>				\$716,706	\$0	\$716,706
<b>SUB TOTAL CLINICAL</b>				<b>\$9,803,018</b>	<b>\$0</b>	<b>\$9,803,018</b>

05-95-92-920510-31680000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV FOR BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, SAPT BLOCK GRANT (100% Federal Funds)

Manchester Alcohol Rehab Center, Easter Seals, Farnum Center 290061-B001

PO 1083177

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$475,764	\$0	\$475,764
2027	074-500589	Grants for Public Asst & Relief	92056506	\$232,300	\$0	\$232,300
<b>Sub-total</b>				\$708,064	\$0	\$708,064

Nashua/Greater Nashua Mental Health 154112-B001

PO 1083753

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$45,491	\$0	\$45,491
2027	074-500589	Grants for Public Asst & Relief	92056506	\$45,491	\$0	\$45,491
<b>Sub-total</b>				\$90,982	\$0	\$90,982

Dismas Home 290061-B001

PO 1083177

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$12,684	\$0	\$12,684
2027	074-500589	Grants for Public Asst & Relief	92056506	\$12,684	\$0	\$12,684
<b>Sub-total</b>				\$25,368	\$0	\$25,368

Families in Transition 157730-B001

PO 1083185

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$243,254	\$0	\$243,254
2027	074-500589	Grants for Public Asst & Relief	92056506	\$243,254	\$0	\$243,254
<b>Sub-total</b>				\$486,508	\$0	\$486,508

Grafton Cty 177397-B003

PO 1088987

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$198,283	\$0	\$198,283
2027	074-500589	Grants for Public Asst & Relief	92056506	\$198,283	\$0	\$198,283
<b>Sub-total</b>				\$396,566	\$0	\$396,566

Hope on Haven Hill 275119-B001

PO 1083183

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$121,414	\$0	\$121,414
2027	074-500589	Grants for Public Asst & Relief	92056506	\$121,414	\$0	\$121,414
<b>Sub-total</b>				\$242,828	\$0	\$242,828

Behavioral Health & Developmental Services of Strafford County, Inc.

177278-B001

PO 1083180

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2026	074-500589	Grants for Public Asst & Relief	92056506	\$150,307	\$0	\$150,307
2027	074-500589	Grants for Public Asst & Relief	92056506	\$150,307	\$0	\$150,307
<b>Sub-total</b>				\$300,614	\$0	\$300,614
<b>SUB TOTAL SAPT</b>				<b>\$2,250,930</b>	<b>\$0</b>	<b>\$2,250,930</b>

**05-95-92-920510-70400000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV FOR BEHAVIORIAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, STATE OPIOID RESPONSE GRANT (100% FEDERAL FUNDS)**

Manchester Alcohol Rehab Center, Easter Seals, Farnum Center

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	TBD	\$1,074,200	\$0	\$1,074,200
2023	074-500589	Welfare Assistance	TBD	\$1,402,500	\$0	\$1,402,500
2024	074-500589	Welfare Assistance	TBD	\$1,009,464	\$0	\$1,009,464
2025	074-500589	Grants for Public Asst & Relief	TBD	\$908,218	\$0	\$908,218
2026	074-500589	Grants for Public Asst & Relief	TBD	\$309,398	\$0	\$309,398
2026	074-500589	Grants for Public Asst & Relief	TBD	\$0	\$0	\$0

Fiscal Details

2027	074-500589	Grants for Public Asst & Relief	TBD	\$0	\$0	\$0
2027	074-500589	Grants for Public Asst & Relief	TBD	\$0	\$0	\$0
<b>Sub-total</b>				\$4,703,780	\$0	\$4,703,780

Dismas Home

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057059	\$207,200	\$0	\$207,200
2023	074-500589	Welfare Assistance	92057062	\$277,200	\$0	\$277,200
2024	074-500589	Welfare Assistance	92057062	\$506,348	\$0	\$506,348
2025	074-500589	Grants for Public Asst & Relief	92057070	\$581,797	\$0	\$581,797
2026	074-500589	Grants for Public Asst & Relief	92057070	\$120,467	\$0	\$120,467
2026	074-500589	Grants for Public Asst & Relief	92057076	\$361,403	\$60,250	\$421,653
2027	074-500589	Grants for Public Asst & Relief	92057076	\$120,467	\$181,000	\$301,467
2027	074-500589	Grants for Public Asst & Relief	TBD	\$361,403	\$181,000	\$542,403
<b>Sub-total</b>				\$2,536,285	\$422,250	\$2,958,535

Families in Transition

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057059	\$432,900	\$0	\$432,900
2023	074-500589	Welfare Assistance	92057062	\$420,381	\$0	\$420,381
2024	074-500589	Welfare Assistance	92057062	\$712,086	\$0	\$712,086
2025	074-500589	Grants for Public Asst & Relief	92057070	\$827,143	\$0	\$827,143
2026	074-500589	Grants for Public Asst & Relief	92057070	\$137,407	\$0	\$137,407
2026	074-500589	Grants for Public Asst & Relief	92057076	\$412,223	\$45,600	\$457,823
2027	074-500589	Grants for Public Asst & Relief	92057076	\$137,407	\$140,000	\$277,407
2027	074-500589	Grants for Public Asst & Relief	TBD	\$412,223	\$140,000	\$552,223
<b>Sub-total</b>				\$3,491,770	\$325,600	\$3,817,370

Hope on Haven Hill

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057059	\$325,600	\$0	\$325,600
2023	074-500589	Welfare Assistance	92057062	\$433,400	\$0	\$433,400
2024	074-500589	Welfare Assistance	92057062	\$439,855	\$0	\$439,855
2025	074-500589	Grants for Public Asst & Relief	92057070	\$442,741	\$0	\$442,741
2026	074-500589	Grants for Public Asst & Relief	92057070	\$115,704	\$0	\$115,704
2026	074-500589	Grants for Public Asst & Relief	92057076	\$347,113	\$64,296	\$411,409
2027	074-500589	Grants for Public Asst & Relief	92057076	\$115,704	\$175,000	\$290,704
2027	074-500589	Grants for Public Asst & Relief	TBD	\$347,113	\$175,000	\$522,113
<b>Sub-total</b>				\$2,567,230	\$414,296	\$2,981,526

Behavioral Health & Developmental Services of Strafford County, Inc.

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	92057059	\$414,400	\$0	\$414,400
2023	074-500589	Welfare Assistance	92057062	\$551,600	\$0	\$551,600

2024	074-500589	Welfare Assistance	92057062	\$399,566	\$0	\$399,566
2025	074-500589	Grants for Public Asst & Relief	92057070	\$349,821	\$0	\$349,821
2026	074-500589	Grants for Public Asst & Relief	92057070	\$101,120	\$0	\$101,120
2026	074-500589	Grants for Public Asst & Relief	92057076	\$303,358	\$52,000	\$355,358
2027	074-500589	Grants for Public Asst & Relief	92057076	\$101,120	\$155,000	\$256,120
2027	074-500589	Grants for Public Asst & Relief	TBD	\$303,358	\$155,000	\$458,358
<b>Sub-total</b>				\$2,524,343	\$362,000	\$2,886,343
<b>SUB TOTAL SOR</b>				<b>\$15,823,408</b>	<b>\$1,524,146</b>	<b>\$17,347,554</b>

**05-95-92-920510-19810000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV FOR BEHAVIORIAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, SABG ADDITIONAL (100% FEDERAL FUNDS)**

Manchester Alcohol  
Rehab Center,  
Easter Seals,  
Farnum Center

State Fiscal Year	Class/Account	Title	Activity/Job #	Budget Amount	Increase/ (Decrease)	Revised Modified Budget
2022	074-500585	Community Grants	TBD	\$0	\$0	\$0
2023	074-500589	Welfare Assistance	TBD	\$375,000	\$0	\$375,000
2024	074-500589	Welfare Assistance	TBD	\$125,015	\$0	\$125,015
<b>Sub-total</b>				\$500,015	\$0	\$500,015

<b>Grand Total All</b>				<b>\$36,722,276</b>	<b>\$4,321,132</b>	<b>\$41,043,408</b>
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**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #38C), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #247), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$1,161,753
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 39.16%, Federal funds from the Substance Use Prevention and Treatment Block Grant, as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
      - 1.1.1. October 1, 2020, FAIN TI083464.
      - 1.1.2. October 1, 2021, FAIN TI084659.
      - 1.1.3. February 15, 2023, FAIN TI085821.
      - 1.1.4. February 20, 2024, FAIN B08T1087053.
      - 1.1.5. February 24, 2025 FAIN B08TI088120.
      - 1.1.6. January 28, 2026, FAIN B08TI088484.
    - 1.2. 31.77% General Funds

- 1.3. 29.07% Other Funds (Governor's Commission)
4. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:
  3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, SUD Treatment Services Budget through Exhibit C-10, SUD Treatment Services Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:
    - 3.1. Ensure approval for Exhibits C-1, SUD Treatment Services Budget through Exhibit C-10, SUD Treatment Services Budget, Amendment #5 is received from the Department prior to submitting invoices for payment; and
    - 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.
5. Modify Exhibit C, Payment Terms, Amendment #1, Section 9 lead-in paragraph only, to read:
  9. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:
6. Modify Exhibit C-9, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-9, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit C-10, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-10, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

4/29/2026  
\_\_\_\_\_  
Date

DocuSigned by:  
*Katja S. Fox*  
\_\_\_\_\_  
Name: Katja S. Fox  
Title: Director

The Community Council of Nashua, N.H. d/b/a  
Greater Nashua Mental Health

4/29/2026  
\_\_\_\_\_  
Date

Signed by:  
*Cynthia L Whitaker*  
\_\_\_\_\_  
Name: Cynthia L Whitaker  
Title: President and CEO

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

OFFICE OF THE ATTORNEY GENERAL

5/6/2026  
Date

DocuSigned by:  
*Robyn Guarino*  
748734844941460  
Name: Robyn Guarino  
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name:  
Title:

Exhibit C-9, SUD Treatment Services Budget, Amendment #5

New Hampshire Department of Health and Human Services										
Provider Name: The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health										
Budget Request for: <b>SUD Treatment &amp; Recovery Support Svcs</b>   Service: <b>SUD Services</b>										
Budget Period: <b>7/1/25-6/30/26</b> Indirect Cost Rate (if applicable) 15%										
Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1. Total Salary/Wages	\$ 580,251.93	\$ 82,190.09	\$ 662,442.02	\$ 455,033.93	\$ 68,255.09	\$ 523,289.02	\$ 92,906.00	\$ 13,935.00	\$ 106,841.00	
2. Employee Benefits	\$ 164,381.98	\$ 24,657.50	\$ 189,039.48	\$ 136,509.98	\$ 20,476.50	\$ 156,986.48	\$ 27,872.00	\$ 4,181.00	\$ 32,053.00	
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ -	\$ -	\$ -	
Lab	\$ 500.00	\$ 75.00	\$ 575.00	\$ 500.00	\$ 75.00	\$ 575.00	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Medical	\$ 250.00	\$ 37.50	\$ 287.50	\$ 250.00	\$ 37.50	\$ 287.50	\$ -	\$ -	\$ -	
Office	\$ 500.00	\$ 75.00	\$ 575.00	\$ 500.00	\$ 75.00	\$ 575.00	\$ -	\$ -	\$ -	
6. Travel	\$ 2,000.00	\$ 300.00	\$ 2,300.00	\$ 2,000.00	\$ 300.00	\$ 2,300.00	\$ -	\$ -	\$ -	
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 810.00	\$ 121.50	\$ 931.50	\$ 810.00	\$ 121.50	\$ 931.50	\$ -	\$ -	\$ -	
Postage	\$ 100.00	\$ 15.00	\$ 115.00	\$ 100.00	\$ 15.00	\$ 115.00	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Supplies	\$ 400.00	\$ 60.00	\$ 460.00	\$ 400.00	\$ 60.00	\$ 460.00	\$ -	\$ -	\$ -	
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<b>TOTAL</b>	<b>\$ 751,193.91</b>	<b>\$ 107,831.59</b>	<b>\$ 859,025.50</b>	<b>\$ 598,103.91</b>	<b>\$ 89,715.59</b>	<b>\$ 687,819.50</b>	<b>\$ 120,778.00</b>	<b>\$ 18,116.00</b>	<b>\$ 138,894.00</b>	


Initial  
  
 Contractor Initial  
 Date 4/29/2026

Exhibit C-10, SUD Treatment Services Budget, Amendment #5

New Hampshire Department of Health and Human Services									
Provider Name: The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health									
Budget Request for: <b>SUD Treatment &amp; Recovery Support Svcs</b> Service: <b>SUD Services</b>									
Budget Period: 7/1/26-6/30/27									
Indirect Cost Rate (if applicable) 7%									
Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 649,378.18	\$ 73,252.73	\$ 722,630.91	\$ 416,378.18	\$ 62,456.73	\$ 478,834.91	\$ 148,000.00	\$ 10,796.00	\$ 158,796.00
2. Employee Benefits	\$ 179,640.44	\$ 22,313.57	\$ 201,954.01	\$ 127,170.44	\$ 19,075.57	\$ 146,246.01	\$ 42,143.00	\$ 3,238.00	\$ 45,381.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ -	\$ -	\$ -
Lab	\$ 800.00	\$ 75.00	\$ 875.00	\$ 500.00	\$ 75.00	\$ 575.00	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ 450.00	\$ 37.50	\$ 487.50	\$ 250.00	\$ 37.50	\$ 287.50	\$ -	\$ -	\$ -
Office	\$ 750.00	\$ 75.00	\$ 825.00	\$ 500.00	\$ 75.00	\$ 575.00	\$ -	\$ -	\$ -
6. Travel	\$ 2,500.00	\$ 300.00	\$ 2,800.00	\$ 2,000.00	\$ 300.00	\$ 2,300.00	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 810.00	\$ 121.50	\$ 931.50	\$ 810.00	\$ 121.50	\$ 931.50	\$ -	\$ -	\$ -
Postage	\$ 100.00	\$ 15.00	\$ 115.00	\$ 100.00	\$ 15.00	\$ 115.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies for IOP	\$ 400.00	\$ 60.00	\$ 460.00	\$ 400.00	\$ 60.00	\$ 460.00	\$ -	\$ -	\$ -
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<b>TOTAL</b>	<b>\$ 836,828.62</b>	<b>\$ 96,550.29</b>	<b>\$ 933,378.91</b>	<b>\$ 550,108.62</b>	<b>\$ 82,516.29</b>	<b>\$ 632,624.91</b>	<b>\$ 190,143.00</b>	<b>\$ 14,034.00</b>	<b>\$ 204,177.00</b>

Initial  
CW

Contractor Initials

Date Signed 4/29/2026

# State of New Hampshire

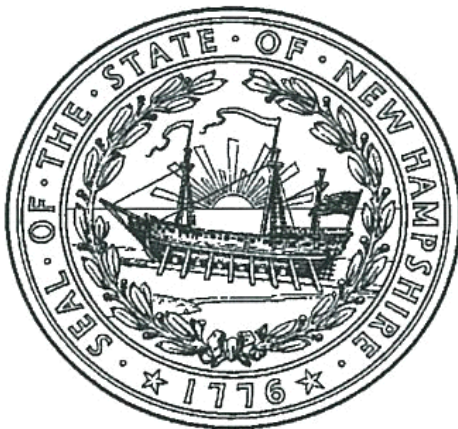
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE COMMUNITY COUNCIL OF NASHUA, N.H. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 24, 1923. 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: **63050**

Certificate Number: **0007667105**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 13th day of January A.D. 2026.

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

David M. Scanlan  
Secretary of State

# State of New Hampshire

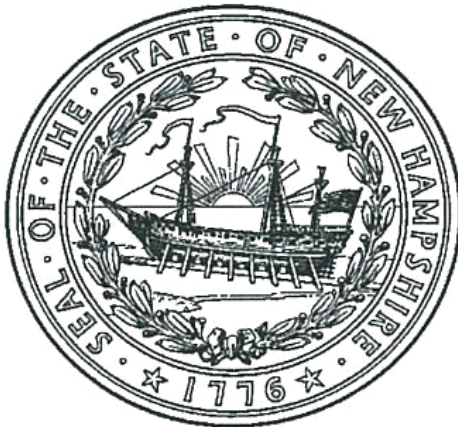
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GREATER NASHUA MENTAL HEALTH is a New Hampshire Trade Name registered to transact business in New Hampshire on November 13, 2018. 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: **807172**

Certificate Number: **0007718528**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 16th day of January 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, Diane Vienneau, Board Chair, 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 The Community Council of Nashua, N.H. dba Greater Nashua Mental Health.  
(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 April 29, 2026, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Cynthia L. Whitaker, PsyD, MLADC, President & Chief Executive Officer (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Community Council of Nashua, N.H. dba Greater Nashua Mental Health 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: 4/29/2026



\_\_\_\_\_  
Signature of Elected Officer  
Name: Diane Vienneau  
Title: GNMH Board Chair

Amendment #5 of the Substance Use Disorder Treatment and Recovery Support Services contract (RFP-2022-BDAS-01-SUBST-04-A05) for the periods of FY26 and FY27 for a total of \$235,471 (adding the amount of \$31,294 to the original FY26 budget of \$107,600 and adding the amount of \$96,577 to the original FY27 budget of \$107,600)



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
1/14/2026

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

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

<b>PRODUCER</b> Fred C. Church Insurance 41 Wellman Street Lowell MA 01851	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): 978-458-1865      FAX (A/C. No): 978-454-1865 E-MAIL ADDRESS: jennifer.norton@assuredpartners.com
<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> GREANAS-01 Community Council of Nashua NH, Inc. dba Greater Nashua Mental Health 100 West Pearl Street Nashua NH 03060	<b>INSURER A:</b> Philadelphia Indemnity Insurance Company      NAIC # 18058 <b>INSURER B:</b> Granite State HC & HS Trust <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

**COVERAGES**      **CERTIFICATE NUMBER: 365012589**      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2727885	11/12/2025	11/12/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	<input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2727886	11/12/2025	11/12/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Comp Ded - \$500      \$ Col Ded \$1,000
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB924485	11/12/2025	11/12/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	<input type="checkbox"/> <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	P02534HCHS2026	1/1/2026	1/1/2027	<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
A	Professional Liability Abuse & Molestation			PHPK2727885	11/12/2025	11/12/2026	See below for limits

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 Professional Liability (Claims Made): \$1,000,000 / \$3,000,000  
 Abuse & Molestation (Claims Made): \$500,000 / \$1,000,000  
 Note: Umbrella is not excess of the abuse  
 The State of New Hampshire, Department of Health and Human Services is included as an additional insured, as per agreement in written contract or agreement and per general liability endorsement PI-GLD-HS (10/11).

<b>CERTIFICATE HOLDER</b>  State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord NH 03301-3857	<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:** The Community Council of Nashua, N.H. DBA Greater Nashua Mental Health

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

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

Name / Phone / Email:

Dr. Cynthia Whitaker, PsyD, MLADC / 603-889-6147 x 3659 / [whitakerc@gnmhc.org](mailto:whitakerc@gnmhc.org)

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

Name: Dr. Cynthia Whitaker, PsyD, MLADC Title: President & Chief Executive Officer

Signature: \_\_\_\_\_



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

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Diane Vienneau (Chair)	Nashua School District
Michelle Gardner (Vice Chair)	Executive Director of Behavioral Health Services, Southern NH Medical Center
Diana Walsworth (Secretary)	Director, Fidelity Investments
Gerard Hadley (Treasurer)	VP of Finance, St. Joseph Hospital
Claire Beliveau	Healthcare Finance Executive
Pamela Burns	Retired: Dental Hygienist
Kayla Dutton	Dir. of Regulatory & Internal Control, Pennichuck Corporation
James S. Fasoli	Retired: BAE
Amanda List	Field Reimbursement Manager, Recordati Rare Diseases North America
Colin McNabb	Dir. of Mission Integration & Spiritual Care, St. Joseph Hospital
Beth O'Brien	Branch Office Manager, Bank of New Hampshire
Elizabeth Sheehan	Retired: HR Director
Brian Winslow	Executive Director Philanthropy, St. Joseph Hospital

**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>
Cynthia Whitaker	President & CEO	\$203,590.40	\$0.00
Maureen Ryan	COO	\$149,003.92	\$0.00
Pamela Wilson	CFO	\$145,233.40	\$0.00

Marilou Patalinjug Tyner, MD	CMO	\$350,008.62	\$0.00
Patrick Ulmen	Chief Information Officer	\$91,989.30	\$0.00
Carol Vallee	VP of Human Resources	\$129,851.80	\$0.00
Jim Gamache	VP of Quality and Corporate Compliance	\$146,111.68	\$0.00

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

E. Check one of the following:

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

**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

F. Check one of the following:

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

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

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

1450	Community Council of Madras	7 Prospect Street	Nashua	NH	03060-3921	G	5/15/2026
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**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>Program Services Revenue</i>	\$	<i>Other salaries &amp; wages</i>	\$
<i>Interest &amp; Dividends</i>	\$	<i>Payroll taxes &amp; employee benefits</i>	\$
<i>All other Revenue</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<u>Total Revenue</u>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
		<i>All other expenses</i>	\$
		<u>Total Expenses</u>	\$

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &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>	\$		



**The Community Council of Nashua, N.H. dba Greater Nashua Mental Health**

**Mission Statement**

Empowering all people to thrive through excellent care, community engagement, and a commitment to innovation and growth.



FINANCIAL STATEMENTS

June 30, 2024

(With Comparative Totals for June 30, 2023)

With Independent Auditor's Report



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
The Community Council of Nashua, NH, Inc.  
d/b/a Greater Nashua Mental Health

### Opinion

We have audited the accompanying financial statements of The Community Council of Nashua, NH, Inc. d/b/a Greater Nashua Mental Health (the Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional revenues and expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

### Basis for Opinion

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

### Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, during the year ended June 30, 2024. Our opinion is not modified with respect to that matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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 available to be issued.

Board of Directors  
The Community Council of Nashua, NH, Inc.  
d/b/a Greater Nashua Mental Health

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with U.S. GAAS we:

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

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

Board of Directors  
The Community Council of Nashua, NH, Inc.  
d/b/a Greater Nashua Mental Health

**Report on Summarized Comparative Information**

We have previously audited the Organization's 2023 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 6, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
December 2, 2024

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Statement of Financial Position**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,151,048	\$ 6,124,028
Accounts receivable, net of allowance for credit losses and contractual's of \$546,246 in 2024 and \$212,321 in 2023	547,537	406,996
Grants receivable, net	2,980,485	970,436
Investments	5,594,589	11,127,207
Prepaid expenses	364,106	304,256
Right-of-use assets (ROU) - operating	548,437	660,417
Property and equipment, net	<u>8,544,148</u>	<u>3,171,952</u>
Total assets	<u>\$ 19,730,350</u>	<u>\$ 22,765,292</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Line of credit	\$ 750,000	\$ -
Accounts payable and accrued expenses	79,017	570,749
Accrued payroll and related activities	703,153	747,892
Accrued vacation	750,829	658,242
Estimated third-party liability	203,127	820,419
Deferred revenue	-	109,736
Lease obligations - operating	<u>553,528</u>	<u>661,026</u>
Total liabilities	<u>3,039,654</u>	<u>3,568,064</u>
Net assets		
Without donor restrictions		
Undesignated	13,750,980	16,468,566
Board-designated	<u>2,587,969</u>	<u>2,402,168</u>
Total without donor restrictions	16,338,949	18,870,734
With donor restrictions	<u>351,747</u>	<u>326,494</u>
Total net assets	<u>16,690,696</u>	<u>19,197,228</u>
Total liabilities and net assets	<u>\$ 19,730,350</u>	<u>\$ 22,765,292</u>

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

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Statement of Activities and Changes in Net Assets**

**Year Ended June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

	2024			
	Without Donor Restrictions	With Donor Restrictions	Total	Total 2023
Revenues and support				
Program service fees, net	\$ 16,616,403	\$ -	\$ 16,616,403	\$ 17,864,412
New Hampshire Bureau of Behavioral Health	3,210,979	-	3,210,979	3,639,395
Federal and state grants	1,450,404	-	1,450,404	1,178,290
Rental income	9,585	-	9,585	7,512
Contributions and support	211,530	-	211,530	144,131
Other	494,867	-	494,867	464,711
Total revenues and support	21,993,768	-	21,993,768	23,298,451
Expenses				
Program services				
Children's and adolescents' services	3,162,411	-	3,162,411	2,758,361
Adult services	6,542,055	-	6,542,055	6,025,371
Older adult services	770,416	-	770,416	624,210
Deaf services	506,754	-	506,754	622,236
Substance abuse disorders	937,390	-	937,390	899,610
Medical services	1,903,995	-	1,903,995	1,835,783
Other programs	3,405,488	-	3,405,488	3,077,656
Total program services	17,228,509	-	17,228,509	15,843,227
General and administrative Development	7,882,550	-	7,882,550	7,197,311
	156,621	-	156,621	95,403
Total expenses	25,267,680	-	25,267,680	23,135,941
(Loss) income from operations	(3,273,912)	-	(3,273,912)	162,510
Other income				
Investment return, net of fees	312,290	5,281	317,571	219,953
Realized and unrealized gains on investments	429,837	19,972	449,809	200,547
Total other income	742,127	25,253	767,380	420,500
Change in net assets	(2,531,785)	25,253	(2,506,532)	583,010
Net assets, beginning of year	18,870,734	326,494	19,197,228	18,614,218
Net assets, end of year	\$ 16,338,949	\$ 351,747	\$ 16,690,696	\$ 19,197,228

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

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC. D/B/A GREATER NASHUA MENTAL HEALTH**

**Statement of Functional Revenues and Expenses**

**Year Ended June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

	<u>Children's and Adolescents' Services</u>	<u>Adult Services</u>	<u>Older Adult Services</u>	<u>Deaf Services</u>	<u>Substance Abuse Disorders</u>	<u>Medical Services</u>	<u>Other Programs</u>	<u>Total Programs</u>	<u>General and Administrative</u>	<u>Development</u>	<u>Total</u>	<u>2023 Total</u>
Revenues and support and other income												
Program service fees, net	\$ 4,518,454	\$ 6,646,229	\$ 1,155,494	\$ 353,624	\$ 293,040	\$ 1,121,550	\$ 2,528,012	\$ 16,616,403	\$ -	\$ -	\$ 16,616,403	\$ 17,864,412
New Hampshire Bureau of Behavioral Health	230,295	934,254	-	295,014	524,547	-	1,200,215	3,184,325	26,654	-	3,210,979	3,639,395
Federal and state grants	261,168	50,000	-	-	-	-	1,139,236	1,450,404	-	-	1,450,404	1,178,290
Rental income	-	-	-	-	-	-	-	-	9,585	-	9,585	7,512
Contributions and support	-	-	-	-	20,150	-	-	20,150	-	191,380	211,530	144,131
Other revenues and support	2,863	416,769	-	-	-	-	3,603	423,235	71,582	50	494,867	464,711
Other income	-	-	-	-	-	-	-	-	767,380	-	767,380	420,500
Total revenues and support and other income	<u>\$ 5,012,780</u>	<u>\$ 8,047,252</u>	<u>\$ 1,155,494</u>	<u>\$ 648,638</u>	<u>\$ 837,737</u>	<u>\$ 1,121,550</u>	<u>\$ 4,871,066</u>	<u>\$ 21,694,517</u>	<u>\$ 875,201</u>	<u>\$ 191,430</u>	<u>\$ 22,761,148</u>	<u>\$ 23,718,951</u>

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

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC. D/B/A GREATER NASHUA MENTAL HEALTH**

**Statement of Functional Revenues and Expenses (Concluded)**

**Year Ended June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

	<u>Children's and Adolescents' Services</u>	<u>Adult Services</u>	<u>Older Adult Services</u>	<u>Deaf Services</u>	<u>Substance Abuse Disorders</u>	<u>Medical Services</u>	<u>Other Programs</u>	<u>Total Programs</u>	<u>General and Administrative</u>	<u>Development</u>	<u>Total</u>	<u>2023 Total</u>
Total revenues and support and other income	\$ <u>5,012,780</u>	\$ <u>8,047,252</u>	\$ <u>1,155,494</u>	\$ <u>648,638</u>	\$ <u>837,737</u>	\$ <u>1,121,550</u>	\$ <u>4,871,066</u>	\$ <u>21,694,517</u>	\$ <u>875,201</u>	\$ <u>191,430</u>	\$ <u>22,761,148</u>	\$ <u>23,718,951</u>
Expenses												
Salaries and wages	2,165,557	4,125,708	524,425	317,565	625,712	1,384,227	2,302,697	11,445,891	4,038,831	92,831	15,577,553	14,731,743
Employee benefits	492,975	939,190	119,382	72,292	142,439	315,110	524,194	2,605,582	919,414	21,132	3,546,128	2,684,945
Payroll taxes	161,429	307,547	39,093	23,673	46,643	103,186	171,652	853,223	301,070	6,920	1,161,213	1,020,182
Professional services	3,983	22,463	1,851	34,068	34,346	40,644	51,196	188,551	458,771	64	647,386	994,819
Staff development and recognition	9,102	5,890	298	5,588	21,120	1,026	10,284	53,308	222,513	275	276,096	258,398
Utilities	-	4,068	-	-	-	-	-	4,068	169,697	-	173,765	198,095
Occupancy	151,407	231,110	33,843	18,998	24,537	32,849	147,194	639,938	25,634	5,607	671,179	469,423
Supplies and equipment	13,020	11,966	485	1,819	7,979	6,191	50,364	91,824	199,404	552	291,780	297,238
Software and technology	1,308	-	-	-	-	-	4,559	5,867	680,546	4,250	690,663	425,464
Travel and meals	51,911	125,253	28,142	17,761	9,347	575	20,352	253,341	12,956	187	266,484	217,843
Communications	9,409	27,300	4,050	4,736	1,495	1,377	33,089	81,456	331,394	16,006	428,856	472,435
Client support	15,184	197,226	581	-	9,495	-	4,184	226,670	2,000	506	229,176	182,753
Insurance	-	-	-	-	-	-	4,949	4,949	387,093	-	392,042	352,342
Dues and publications	5,401	-	-	-	-	1,080	175	6,656	54,661	-	61,317	73,843
Other	5	419,596	-	-	1,034	-	1,153	421,788	64,730	5,265	491,783	458,852
Depreciation	81,720	124,738	18,266	10,254	13,243	17,730	79,446	345,397	13,836	3,026	362,259	297,566
Total expenses	<u>3,162,411</u>	<u>6,542,055</u>	<u>770,416</u>	<u>506,754</u>	<u>937,390</u>	<u>1,903,995</u>	<u>3,405,488</u>	<u>17,228,509</u>	<u>7,882,550</u>	<u>156,621</u>	<u>25,267,680</u>	<u>23,135,941</u>
Income (loss) from operations before general and administrative allocation	1,850,369	1,505,197	385,078	141,884	(99,653)	(782,445)	1,465,578	4,466,008	(7,007,349)	34,809	(2,506,532)	583,010
General and administrative allocation	<u>1,926,596</u>	<u>2,940,779</u>	<u>430,644</u>	<u>241,742</u>	<u>312,218</u>	<u>(782,452)</u>	<u>1,872,985</u>	<u>6,942,512</u>	<u>(7,003,339)</u>	<u>60,827</u>	<u>-</u>	<u>-</u>
Change in net assets	\$ <u>(76,227)</u>	\$ <u>(1,435,582)</u>	\$ <u>(45,566)</u>	\$ <u>(99,858)</u>	\$ <u>(411,871)</u>	\$ <u>7</u>	\$ <u>(407,407)</u>	\$ <u>(2,476,504)</u>	\$ <u>(4,010)</u>	\$ <u>(26,018)</u>	\$ <u>(2,506,532)</u>	\$ <u>583,010</u>

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

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Statement of Cash Flows**

**Year Ended June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in net assets	\$ (2,506,532)	\$ 583,010
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	362,259	297,566
Realized and unrealized gains on investments	(449,809)	(200,547)
Change in the ROU assets - operating, net of lease obligations - operating	4,482	609
Changes in operating assets and liabilities		
Accounts receivable	(140,541)	(30,758)
Grants receivable	(2,010,049)	9,646
Prepaid expenses	(59,850)	(50,524)
Accounts payable and accrued expenses	(444,128)	249,363
Accrued payroll and related activities	(44,739)	(1,073,919)
Accrued vacation	92,587	137,407
Estimated third-party liability	(617,292)	137,061
Deferred revenue	(109,736)	14,555
Net cash (used) provided by operating activities	<u>(5,923,348)</u>	<u>73,469</u>
Cash flows from investing activities		
Purchases of investments	(1,420,959)	(10,017,009)
Proceeds from the sale of investments	7,403,386	1,081,075
Purchase of property and equipment	<u>(5,782,059)</u>	<u>(304,438)</u>
Net cash provided (used) by investing activities	<u>200,368</u>	<u>(9,240,372)</u>
Cash flows from financing activities		
Net advances on the line of credit	<u>750,000</u>	<u>-</u>
Net decrease in cash and cash equivalents	<u>(4,972,980)</u>	<u>(9,166,903)</u>
Cash and cash equivalents, beginning of year	<u>6,124,028</u>	<u>15,290,931</u>
Cash and cash equivalents, end of year	<u>\$ 1,151,048</u>	<u>\$ 6,124,028</u>
Supplemental disclosures of noncash activities:		
Acquisition of property and equipment included in accounts payable and accrued expenses	\$ <u>-</u>	\$ <u>47,604</u>
Disposal of property and equipment included in accounts payable and accrued expenses in the prior year	\$ <u>-</u>	\$ <u>65,370</u>
ROU asset - operating acquired through a lease obligation	\$ <u>-</u>	\$ <u>619,165</u>

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

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**Organization**

The Community Council of Nashua, NH, Inc. d/b/a Greater Nashua Mental Health (the Organization) is a comprehensive community health center located in Nashua, New Hampshire. The Organization's mission is to work with the community to meet the mental health needs of its residents by offering evaluation, treatment, resource development, education and research. The Organization is dedicated to clinical excellence and advocacy with its Child and Adolescent, Adult Outpatient Services, Older Adult Services, Deaf Services, Substance Abuse, Medical Services, and other programs.

**1. Summary of Significant Accounting Policies**

**Newly Adopted Accounting Principle**

Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost, which includes accounts receivable. The adoption of Topic 326 during the year ended June 30, 2024 did not have a material impact on the financial statements of the Organization as a significant portion of the payors to the Organization either have the full faith and backing of the U.S. government or are credit worthy with limited to no credit risk associated with them. Other than accounts receivable, there are no other financial assets that are measured at amortized cost.

**Basis of Presentation**

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Organization 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 Directors.

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

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

All contributions are considered to be available for operational use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as donor restricted support that increases that net asset class. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions. The Organization records donor restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

The Organization reports contributions of land, buildings or equipment as support without donor restrictions, unless a donor places explicit restriction on their use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as donor restricted support and reclassified to net assets without donor restrictions when the assets are acquired and placed in service.

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's June 30, 2023 financial statements, from which the summarized information was derived.

**Use of Estimates**

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

**Cash and Cash Equivalents**

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding investments.

The Organization has cash deposits in major financial institutions which may exceed federal depository insurance limits. The Organization has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**Accounts and Grants Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances reduced by an allowance for uncollectible accounts. In evaluating the collectability of accounts receivable, the Organization monitors the amount of actual cash collected during each month against the Organization's outstanding accounts receivable balances, as well as the aging of balances. The Organization analyzes its past history and identifies supportable future trends for each of its major payer sources of revenue to estimate the appropriate allowance for credit losses and provision for bad debts. Management, as well as the Finance Committee of the Organization, regularly reviews the aging and collection rate of major payer sources. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the trade accounts receivable. Accounts receivable, net amounted to \$1,356,320 as of July 1, 2022.

**Leases**

At the inception of an arrangement, the Organization determines if an arrangement is, or contains, a lease based on the unique facts and circumstances present in that arrangement. Lease classification, recognition and measurement are then determined as of the lease commencement date. For arrangements that contain a lease, the Organization (i) identifies lease and non-lease components, (ii) determines the consideration in the contract, (iii) determines whether the lease is an operating or finance lease, and (iv) recognizes the lease ROU asset and liability. Lease obligations and their corresponding ROU assets are recorded based on the present value of lease payments over the expected lease term. The interest rate implicit in lease contracts is typically not readily determinable, and as such, the Organization used the risk free rate based on the information available at the lease commencement date, a rate which represents one that would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments in a similar economic environment.

Some leases include options to renew and/or terminate the lease, which can impact the lease term. The exercise of these options is at the Organization's discretion and the Organization does not include any of these options within the expected lease term where it is not reasonably certain that these options will be exercised.

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within other operating expenditures in the statement of functional revenues and expenses. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease liability for lease arrangements with an original term of 12 months or less.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**Investments**

Investments in marketable securities and debt instruments with readily determined market values are carried at fair value. Fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities.

Dividends, interest, and net realized and unrealized gains (losses) arising from investments are reported as follows:

- Increases (decreases) in net assets with donor restrictions if the terms of the gift require that they be maintained with the corpus of a donor restricted endowment fund;
- Increases (decreases) in net assets with donor restrictions if the terms of the gift or state law imposes restrictions on the use of the allocated investment income (loss); and
- Increases (decreases) in net assets without donor restrictions in all other cases.

During 2023, the Organization initiated a short-term investment strategy by transferring balances from cash and cash equivalents to a short-term investment portfolio in response to an improving rate environment and the opportunity to earn additional interest on excess cash.

Short-term investments are reported at fair value using quoted prices (unadjusted) for identical assets in active markets that the Organization has the ability to access as of year-end. The investments consist primarily of U.S. Treasury bills with maturities of greater than 90 days and less than 12 months from the date of purchase.

**Property and Equipment**

Property and equipment are carried at cost, if purchased, or at estimated fair value at date of donation in the case of gifts, less accumulated depreciation. The Organization's policy is to capitalize assets greater than \$5,000, while minor maintenance and repairs are charged to expense as incurred. Depreciation is recorded using the straight-line method over the following estimated lives as follows:

Furniture and equipment	3-10 years
Buildings and improvements	15-50 years
Computer equipment and software	3-10 years
Vehicles	5 years

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**Estimated Third-Party Liability**

The Organization's estimated third-party liability consists of estimated amounts due to Medicaid under capitation contract agreements. During 2023, the Managed Care Organizations (MCO's) authorized the Organization to use 50% of any unmet minimum threshold levels for the period from July 1, 2022 to December 31, 2022 and 30% of any unmet minimum thresholds for the period from January 1, 2023 to June 30, 2023 to be used to invest for workforce improvements. During 2024, the MCO's authorized the Organization to use 50% of any unmet minimum threshold levels to be used to invest for workforce improvements.

**Revenue Recognition**

Program service fees, net revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements, the Organization provides services to clients for an agreed-upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client. As the performance obligations are met, revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative stand-alone selling price.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

**Functional Allocation of Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of functional revenues and expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. General and administrative costs were allocated based on a percentage of relative revenue by program. Program expenses are allocated based on client count.

**Income Taxes**

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. There was no unrelated business income tax incurred by the Organization for the years ended June 30, 2024 and 2023. Management has 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, or disclosure within, the accompanying financial statements.

**Subsequent Events**

For purposes of the preparation of these financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through December 2, 2024, which is the date that the financial statements were available to be issued.

**2. Availability and Liquidity of Financial Assets**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, investments and a line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing operating activities as well as the conduct of services undertaken to support those operating activities.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a board approved budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the statement of cash flows, which identifies the sources and uses of the Organization's cash and cash equivalents.

The following financial assets are expected to be available within one year of the statement of financial position date to meet general expenditures as of June 30:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents available for operations	\$ 573,883	\$ 5,438,388
Accounts receivable, net	547,537	406,996
Grants receivable, net	2,980,485	970,436
Short-term investments	<u>3,232,039</u>	<u>9,084,186</u>
 Financial assets available to meet general expenditures within one year	 <u>\$ 7,333,944</u>	 <u>\$ 15,900,006</u>

Cash and cash equivalents in the statement of financial position includes amounts that are part of the endowment and Board-designated funds reserved for future capital expenditures, and thus are excluded from the above table.

The Organization's Board of Directors has designated a portion of its resources without donor restrictions to act as endowment funds. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Board of Directors.

The Organization has an available line of credit of \$1,000,000 which had \$750,000 drawn on it at June 30, 2024. See Note 7.

**3. Program Service Fees and Concentrations of Credit Risk**

For the years ended June 30, 2024 and 2023, approximately 79% and 77%, respectively, of the revenues and support of the Organization was derived from MCO contracts. As of June 30, 2024 and 2023, gross accounts receivable due from government grants was approximately 74% and 61%, respectively.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**4. Fair Value of Financial Instruments**

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The fair value hierarchy within FASB ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. The Organization did not have any Level 3 assets as of June 30, 2024 and 2023, respectively.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets measured at fair value on a recurring basis as of June 30:

<b><u>2024</u></b>	<b><u>Level 1</u></b>	<b><u>Level 2</u></b>	<b><u>Total</u></b>
Common stock	\$ 924,080	\$ -	\$ 924,080
Equity mutual funds	285,240	-	285,240
U.S. Treasury bonds	4,131,372	-	4,131,372
Corporate bonds	<u>-</u>	<u>253,897</u>	<u>253,897</u>
	<b><u>\$ 5,340,692</u></b>	<b><u>\$ 253,897</u></b>	<b><u>\$ 5,594,589</u></b>
<b><u>2023</u></b>	<b><u>Level 1</u></b>	<b><u>Level 2</u></b>	<b><u>Total</u></b>
Common stock	\$ 810,093	\$ -	\$ 810,093
Equity mutual funds	244,966	-	244,966
U.S. Treasury bonds	9,837,632	-	9,837,632
Corporate bonds	<u>-</u>	<u>234,516</u>	<u>234,516</u>
	<b><u>\$10,892,691</u></b>	<b><u>\$ 234,516</u></b>	<b><u>\$11,127,207</u></b>

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

The fair value for Level 2 assets is primarily based on market prices of comparable or underlying securities, interest rates, and credit risk, using the market approach for the Organization's investments.

**5. Property and Equipment**

Property and equipment consists of the following:

	<u>2024</u>	<u>2023</u>
Land, buildings and improvements	\$ 11,205,313	\$ 6,026,105
Furniture and equipment	584,720	489,357
Computer equipment	559,278	498,683
Software	713,587	713,587
Vehicles	79,121	79,121
Construction in process	<u>429,634</u>	<u>30,345</u>
	<b>13,571,653</b>	7,837,198
Less accumulated depreciation	<u>(5,027,505)</u>	<u>(4,665,246)</u>
Property and equipment, net	<u><b>\$ 8,544,148</b></u>	<u><b>\$ 3,171,952</b></u>

**6. Endowment**

The Organization's endowment primarily consists of funds established for certain programs provided by the Organization. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**Interpretation of Relevant Law**

The Organization has interpreted the State of New Hampshire Uniform Prudent Management of Institutional Funds Act (the Act) as allowing the Organization to spend or accumulate the amount of an endowment fund that the Organization determines is prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift agreement. As a result of this interpretation, the Organization has included in net assets with perpetual donor restrictions (1) the original value of gifts donated to be maintained in perpetuity, (2) the original value of subsequent gifts to be maintained in perpetuity, and (3) the accumulation to the gifts to be maintained in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. If the donor-restricted endowment assets earn investment returns beyond the amount necessary to maintain the endowment assets' contributed value, that excess is included in net assets with donor restrictions until appropriated by the Board of Directors and, if applicable, expended in accordance with the donors' restrictions. The Organization has interpreted the Act to permit spending from funds with deficiencies in accordance with the prudent measures required under the Act. Funds designated by the Board of Directors to function as endowments are classified as net assets without donor restrictions.

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

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

**Spending Policy**

The Organization has a total return spending rate policy which limits the amount of investment income used to support current operations. The long-term target is to limit the use of the endowment to 4% of the moving average of the market value of the investments over the previous 12 quarters ending June 30 of the prior fiscal year. There were no appropriations during 2024 or 2023.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**Return Objectives and Risk Parameters**

The Organization has adopted investment policies, approved by the Board of Directors, for endowment assets that attempt to maintain 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, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of accumulated interest and dividend income to be reinvested or used as needed, while growing the funds if possible. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to reduce the exposure of the fund to unacceptable levels of risk.

**Funds with Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the Act requires the Organization to retain as a fund of perpetual duration. Deficiencies result from unfavorable market fluctuations that occurred shortly after the investment of new contributions with donor-imposed restrictions to be maintained in perpetuity and continued appropriation for certain programs that was deemed prudent by the Board of Directors. The Organization has a policy that permits spending from underwater endowment funds, unless specifically prohibited by the donor or relevant laws and regulations. Any deficiencies are reported in net assets with donor-imposed restrictions. There were no deficiencies of this nature as of June 30, 2024 and 2023.

**Endowment Composition and Changes in Endowment**

The endowment net asset composition by type of fund as of June 30, 2024 was as follows:

	<b><u>Without Donor Restrictions</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>Total</u></b>
Donor-restricted endowment funds	\$ -	\$ 351,747	\$ 351,747
Board-designated endowment funds	<u>2,587,969</u>	<u>-</u>	<u>2,587,969</u>
	<b><u>\$ 2,587,969</u></b>	<b><u>\$ 351,747</u></b>	<b><u>\$ 2,939,716</u></b>

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

The changes in endowment net assets for the year ended June 30, 2024 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2023	\$ 2,402,168	\$ 326,494	\$ 2,728,662
Investment return, net of fees	<u>185,801</u>	<u>25,253</u>	<u>211,054</u>
Endowment net assets, June 30, 2024	<u>\$ 2,587,969</u>	<u>\$ 351,747</u>	<u>\$ 2,939,716</u>

The endowment net asset composition by type of fund as of June 30, 2023 was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 326,494	\$ 326,494
Board-designated endowment funds	<u>2,402,168</u>	<u>-</u>	<u>2,402,168</u>
	<u>\$ 2,402,168</u>	<u>\$ 326,494</u>	<u>\$ 2,728,662</u>

The changes in endowment net assets for the year ended June 30, 2023 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2022	\$ 2,302,975	\$ 313,012	\$ 2,615,987
Investment return, net of fees	<u>99,193</u>	<u>13,482</u>	<u>112,675</u>
Endowment net assets, June 30, 2023	<u>\$ 2,402,168</u>	<u>\$ 326,494</u>	<u>\$ 2,728,662</u>

**7. Line of Credit**

The Organization maintains a \$1,000,000 revolving line of credit with TD Bank, collateralized by a mortgage on real property and substantially all business assets, carrying a variable interest rate of TD base rate (8.50% at June 30, 2024). Interest is payable monthly. The line of credit had a \$750,000 outstanding balance at June 30, 2024 and no outstanding balance at June 30, 2023. The line of credit was renewed in April 2023 with a maturity date of March 31, 2025.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.  
D/B/A GREATER NASHUA MENTAL HEALTH**

**Notes to Financial Statements**

**June 30, 2024  
(With Comparative Totals for Year Ended June 30, 2023)**

**8. ROU Assets and Lease Obligations**

The Organization leases space in Nashua, New Hampshire under the terms of two operating lease agreements. One lease is set to expire December 31, 2024 and calls for monthly payments of \$7,013. The other lease is set to expire on May 15, 2026; however, management believes it is reasonably certain to exercise the renewal option which extends the lease to May 15, 2028. This lease calls for monthly payments ranging from \$10,950 to \$11,845 through the end of the lease term. The Organization is responsible for Common Area Maintenance (CAM) charges for both leases which are excluded from the monthly payments above. For the years ended June 30, 2024 and 2023, the weighted average remaining lease term is 3.62 years and 4.62 years, respectively. For the years ended June 30, 2024 and 2023, the weighted average discount rate is 3.83% and 3.85%, respectively. Total operating lease costs for the years ended June 30 2024 and 2023 was \$223,419 and \$86,608, respectively. Cash paid for operating leases was \$213,645 and \$91,290 for the years ended June 30, 2024 and 2023, respectively.

The future maturities of the lease obligations - operating is as follows:

2025	\$	178,731
2026		142,139
2027		142,139
2028		<u>130,295</u>
		593,304
Less imputed interest		<u>(39,776)</u>
Lease obligations - operating	\$	<u><u>553,528</u></u>

**9. Tax Deferred Annuity Plan**

The Organization maintains a 403(b) employer-sponsored retirement plan. Employees are eligible to participate as of the date of hire. The Organization has a matching contribution to 100% of employee deferrals up to 5% of eligible compensation. In order to be eligible for the match, an employee must work or earn a year of service, which is defined as at least 1,000 hours during the 12-month period immediately following date of hire. In addition, the Organization may elect to provide a discretionary contribution. There was no discretionary contribution made for the years ended June 30, 2024 and 2023. Expenses associated with this plan were \$423,985 and \$262,074 for the years ended June 30, 2024 and 2023, respectively.

# Cynthia L. Whitaker, PsyD, MLADC

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## Work Experience:

<b><i>Greater Nashua Mental Health</i></b>	<b><i>Nashua, NH</i></b>	
<b>President &amp; CEO</b>		<b>11/2020-present</b>
<b>Interim President &amp; CEO</b>		<b>7/2020-11/2020</b>
<b>Chief of Services</b>		<b>12/2015-7/2020</b>
<b>Director of Outpatient Services, Clinical Supervisor for Southern Hillsborough County Drug Court, and Director of Student Training</b>		<b>8/2010-11/2015</b>
<b>Coordinator of Deaf Services for the State of New Hampshire</b>		<b>10/2006-7/2010</b>

Increasing scope of responsibility for the leadership, development, and evaluation of the mental health center’s services throughout time at agency. Joined GNMH to lead a clinical team in the provision of mental health services to individuals who are deaf. Position included program administration, supervision of staff, consultation to other providers across the state of New Hampshire, and community education and outreach. Program size, reputation, and profitability significantly improved under leadership.

As Director of Outpatient Services, responsible for clinical and administrative operations of adult outpatient program, including outpatient therapy and a full array of substance use disorder services. Developed collaborative program at Dartmouth-Hitchcock Clinic to provide Integrated Primary Care and restarted agency’s psychological testing program. Also responsible for overseeing agency wide student training program for Masters and Doctoral level students including facilitating student supervision group and agency wide trainings.

As Chief of Services, accountable for the establishment of clinical policies, standards, and practices of client care and ensuring that treatment services are researched and evidenced based, comply with best practices, and demonstrate positive outcomes. Worked collaboratively with other team members in providing a united, visible, and strong leadership presence across the organization to help focus and prioritize efforts and operationalize the financial aspect of the organization’s mission and strategic plan.

As the President and CEO provide overall leadership and vision for GNMH. Working closely with the Board of Directors to plan, organize, and execute the agency’s fiscal function and performance. Responsible for negotiating contractual relationships with NH DHHS and other major funders, making high-level decisions pertaining to policy and strategy, overseeing fiscal activities of the organization, and monitoring the outcomes of the operations. Strong community presence to improve collaborative relationships with other organizations and support anti-stigma efforts.

<b><i>Riverbend Community Mental Health</i></b>	<b><i>Henniker, NH</i></b>	
<b>Child and Family Therapist</b>		<b>8/2005-10/2006</b>

Worked with a multidisciplinary team to provide mental health services to children and their families. Position included provision of individual therapy, family therapy, case management, and advocacy. Coordination with other providers and schools was also included in the position.

**Moore Center Services**

**Manchester, NH**

**MIMS Worker/Supervisor**

**12/2002-6/2005**

Working in collaboration with the Mental Health Center of Greater Manchester, provided Mental Illness Management Services (MIMS) to children and adults diagnosed with both a mental illness and a developmental disability. Responsibilities included supervising part-time staff, managing staff schedules, fiscal responsibility, and other administrative duties, as well as direct support of consumers.

**College Level Teaching Experience:**

**Antioch New England University**

**Keene, NH**

**Adjunct Faculty**

**5/2021-present**

**1/2010 -7/2015**

Currently responsible for teaching Community Psychology and Public Policy & Advocacy courses to doctoral students in the Clinical Psychology department. Previously taught Psychological Development, Professional Seminar, and an Advanced Seminar in Mindfulness in Psychotherapy. Also, a dissertation committee member for multiple students.

**Rivier University**

**Nashua, NH**

**Adjunct Faculty**

**5/2015-7/2020**

Responsible for teaching Community Consultation class for School and Counseling Psychology doctoral students.

**Other Leadership/Board Experience:**

***New Hampshire Psychological Association***

Secretary of Board of Directors	2024-present
Human Resources Committee Chair	2023-2024
Past-President of Board of Directors	2020-2022
President of Board of Directors	2019-2020
President-Elect of Board of Directors	2018-2019
Member at Large of Board of Directors	2017-2018, 2022-2023
Member of Ethics Committee	2014-present

***Southern New Hampshire Rescue Mission***

Secretary of Board of Directors	2023-present
Member of Board of Directors	2016-2023

***Open Sky***

Secretary of Board of Directors	2024-present
Member of Board of Directors	2023

***Unchartered Tutoring***

Treasurer of Board of Directors	2024-present
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***Integrated Delivery Network Region 3***

***NH Delivery System Reform Incentive Payment (DSRIP) Project***

Chair, Clinical Governance Committee	2016-2021
Representative, Executive Committee	2016-2021

***New Hampshire State Division of Vocational Rehabilitation***

Member of State Rehabilitation Council	2007-2010
Member of Advisory Committee for Deaf and Hard of Hearing Program	2005-2010

***New Hampshire Registry of Interpreters for the Deaf***

Member at Large of Executive Board	2004-2005
Student Representative to Executive Board	2002-2004

**Clinical Licenses:**

NH Licensed Psychologist #1155  
NH Master Licensed Alcohol & Drug Counselor #0923

**Education:**

<b><i>Antioch University New England</i></b> PsyD in Clinical Psychology	<b><i>Keene, NH</i></b>
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<b><i>University of Massachusetts Medical School</i></b> <b><i>Center for Integrated Primary Care</i></b> Certificate in Primary Care Behavioral Health	<b><i>Worcester, MA</i></b>
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<b><i>University of New Hampshire at Manchester</i></b> Certificate in Sign Language Interpretation	<b><i>Manchester, NH</i></b>
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<b><i>Rhode Island College</i></b> BA in Psychology and Communication Sciences	<b><i>Providence, RI</i></b>
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**Professional Affiliations:**

American Psychological Association (APA)  
New Hampshire Psychological Association (NHPA)  
Society of Psychologists in Leadership (SPL)  
The xchange Approach, Certified Facilitator

## Maureen Ryan

### Qualifications Summary:

- Mission driven, results oriented senior executive with a strong track record of achieving goal oriented, cost effective quality outcomes
- Extensive progressive leadership experience in both the private and public sector
- Successful experience in project management, program design and implementation, strategic planning, financial management, and contract management in both the public and private sector
- Excellent written and verbal communication skills and experienced in public speaking, delivering presentations and successful facilitation of diverse groups

### Professional Experience

#### **Greater Nashua Mental Health**

##### **Chief Operating Officer**

**9/21- present**

- Responsible for administrative oversight of operations throughout GNMH's program and facilities.
- Responsible for all administrative aspects within service programs including program planning, developing revenue streams, budget development and management, and resource deployment.
- Direct supervision of Clinical Directors, Director of Facilities, Director of Development, Director of Client Access and Senior Director of Strategic Initiatives.
- Ensures workflow and resources agency wide meet agency operational needs and leads improvement efforts to better meet agency mission.

##### **Director of Quality and Corporate Compliance**

**6/17-9/21**

- Member of the senior leadership team reporting to the CEO, responsible for carrying out strategic and operational goals and objectives.
- Oversight of the Agency's Quality/Compliance, Medical Records, and Training Departments.
- Direct the preparation and facilitation of external reviews and audits by the agency's regulatory agents and payers.
- Direct, monitor and reports results of performance improvement activities including compliance efforts of the agency and provide guidance to staff on these matters
- In coordination with the President and CEO, provide information related to Quality Assurance and Compliance activities to the GNMH QA Board Committee.
- Conduct internal audits and responds to issues or concerns regarding rules, regulations, policies and procedures and evaluates or recommends corrective procedures.
- Ensures agency compliance with state and federal laws, regulations, and contracts with private and public payers.

#### **New Hampshire Department of Health and Human Services**

**12/05 – 6/17**

##### **Senior Director, Office of Human Services**

**6/16-6/17**

- Responsible for management of the Office of Human Services (OHS) providing strategic leadership, direction, and administrative oversight to the following business units within the OHS: Division of Family Assistance (DFA); Division of Children, Youth, & Families (DCYF); Division of Child Support Services (DCSS); Bureau of Elderly & Adult Services (BEAS); Bureau of Homeless & Housing Services (BHHS); Community Based Military Programs; and the Office of Health Equity.
- Together with the DHHS Commissioner worked with the Governor's office on critical issues, state initiatives and projects providing background and recommendations.
- Represented DHHS at legislative budget hearings providing background and recommendations regarding the state's biennium budget.
- Represented DHHS on various legislative committees and councils.
- Provided direct supervision to 7 executive level Division Directors and Bureau Chiefs.

- Oversaw the administration and implementation of programs to ensure compliance with state and federal laws, regulations, and policies; programmatic efficiency and effectiveness; financial integrity and sustainability; and effective personnel and resource allocation.
- Worked collaboratively with DHHS executive leadership to drive the strategic goals and implement within DHHS.
- Oversight and approval of all DHHS human service contracts.
- Proactively identified critical issues, actions, or decision-points impacting program administration and service delivery, such as policy change, legislative mandate, or resource need and engaged staff to fully assess the issues and impacts, develop a well-supported strategic plan or response, and communicate and implement decisions timely.
- Actively mentored and engaged OHS division directors and executive management in supporting high quality, effective management practices by supporting skill development in motivating and leading staff, managing change, strategic planning, developing innovative solutions, effective program implementation, data-driven evaluation, and modeling and supporting a professional, accountable workforce.

**Administrator, Bureau of Homeless and Housing Services**

**8/07 – 6/16**

- Directed all bureau activities including contract monitoring, technical assistance, strategic planning, training, and regional problem-solving activities.
- Directed the coordination and administration of federal and state funding of statewide homeless service contracts.
- Coordinated planning and implementation in the development of community services and statewide new initiatives.
- Served as NH DHHS representative relative to state homeless service and housing programs, to local, state, and federal agencies, the state legislature, and the Governor's staff.
- Served on various legislative committees and represented DHHS at state budget hearings.
- Provided direct supervision to a team of 9 bureau staff which included administrative support, contract managers, IT Data managers, and the Finance Manager.

**Administrator, Bureau of Improvement and Integrity**

**3/06 – 8/07**

- Responsible for the overall management of the Continuous Improvement unit of the Bureau of Improvement and Integrity.
- Directed all aspects of DHHS wide program Quality Assurance reviews including routine program evaluations, special investigations, work process analysis, and root cause analysis of specific programmatic issues.
- Developed and directed projects related to Quality Improvement including facilitating interagency collaboration, system changes involving multiple divisions, organizational development issues and team building.

**Program Planning and Review Specialist, Bureau of Improvement and Integrity**

**12/05 – 3/06**

- Overall management and administration of a Centers for Medicare and Medicaid Services (CMS) Real Choice Systems Change Grant
- Coordinated the start up of the DHHS implementation of a comprehensive Quality Improvement effort.
- Established and facilitated an ongoing, statewide stakeholder Quality Council, the goal of which is to improve communication between the state and community health service providers and elicit feedback on quality improvement initiatives.

**Consultant/Independent Contractor**

**2009-2014**

NH region for Anthem EAP and Work Place Options, Raleigh, North Carolina

- Facilitated workshops and professional development seminars on various topics including employee relations, management, leadership development, and work life balance.

**Employee Assistance Consultant, Resource Management Consultants**  
One Pillsbury St., Suite 300, Concord, NH 03301

**8/05 – 11/05**

- Provided telephone consultation, risk assessment, therapeutic intervention and facilitated referrals to various resources for individuals needing assistance with work/life issues.

**Director of Outreach, HEARTH**

**9/01-8/05**

1640 Washington St., Boston, MA 02118

- Directed and supervised Outreach Department program staff in the coordination community-based services including case management, housing search, and housing stabilization services.
- Developed and managed the agency's representative payee program, ensuring compliance with federal regulations and ensuring quality of service in managing clients' finances.
- Developed and maintained collaborative relationships within the community including local businesses, healthcare providers, local and state government entities, and human service agencies.
- Provided weekly clinical and administrative supervision to case managers, representative payee staff, and program interns.
- Developed and coordinated the agency's Critical Incident Debriefing Team.

**Program Director, The Lynn Emergency Shelter**

**12/00- 8/01**

Lynn Shelter Association, 100 Willow St., Lynn, MA 01901

- Responsible for the overall management of a homeless shelter, serving up to 80 homeless adults nightly, ensuring quality and consistency of service delivery
- Managed the shelter's operating budget and performed analysis/strategic planning
- Developed and implemented a structured day program, the goal of which was to offer tools to expand skills and enhance the capabilities of shelter guests
- Developed and implemented a comprehensive case management program and provided training and clinical supervision to case managers

**Program Coordinator, Common Ground Women's Transitional Housing Program**

**2/97 – 12/00**

Shelter Inc., 109 School St., Cambridge, MA 02139

- Responsible for the overall management of a HUD funded transitional housing program, and providing counseling and case management to program residents.
- Developed and facilitated various workshops and groups for program residents.
- Developed and facilitated a training programs for shelter staff and interns.

**Education**

Lesley University, Cambridge, MA

Master of Arts in Psychology

St. Bonaventure University, New York

Bachelor of Arts

Major: Psychology      Minor: Communications

# Pamela Wilson

Non-Profit CFO/Director of Finance

## About

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Extensively experienced, results oriented professional with a demonstrated track record of leadership, integrity, and excellence in non-profit and financial services accounting.

- Possesses strong analytical, research and problem-solving skills.
- Highly skilled in policy and procedure development and revision.
- Able to prioritize and be resourceful in the completion of projects.
- Experienced executive dedicated to collaboration, staff development, and conflict resolution.
- Regulatory compliance, audit, and exam management expert.
- Expert skills in non-profit accounting, operations, and administration.
- Exceptional interpersonal, written, and verbal communication skills.

## Work Experience

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### Director of Finance

Monarch School of New England-Rochester, NH

April 2019 to Present

- Managed all financial reporting, investment, audit, and regulatory functions of a \$10 million private nonprofit school for children with developmental disabilities, children who are medically fragile, and children with significant behavioral issues.
- Reported monthly to the Board of Directors and met quarterly with the Finance Committee of the Board.
- Ensured the school's financial security during the pandemic by seeking out and obtaining PPP funding, grants, and loans.
- Participated in the development and implementation of the school's first strategic plan.

### Director of Finance/CFO

Great Bay Services Inc.-Dover, NH

March 2011 to March 2019

- Managed all financial reporting, investment, human resources, and regulatory functions of a 60-year-old \$3 million 501(C) 3 that provides community integration, residential services, and employment support to adults with developmental and intellectual disabilities.
- Managed contractual relationships with HUD, New Hampshire Area Agencies, New Hampshire Housing Finance, Medicaid, Maine Care, and Maine and New Hampshire Vocational Rehabilitation Services to ensure proper reimbursement for services provided to clients.
- Reported to the Finance Committee and Board of Trustees.
- Administered Payright payroll for 90 staff members and managed all Human Resources responsibilities within the organization.
- Managed the agency's charitable gaming activities, reporting to the New Hampshire Charitable Racing and Gaming Commission.
- Managed a fleet of 20 vehicles (owned and leased), providing transportation to 80 clients daily.
- Supervised the facilities maintenance for four residential properties (12-bed group homes), the community center campus, and the administrative headquarters.
- Certified by HUD as AHM (Assisted Housing Manager) to provide support to the administration of HUD Section 8, Section 202 properties.
- Supervised all external audits and inspections by the New Hampshire Department of Labor, HUD, New Hampshire Health and Human Services, OSHA, and the New Hampshire Racing and Charitable Gaming Commission.
- Developed and administered the operating budget, capital budget, and residential HUD budgets; negotiated contract and vendor relationships; and supervised three direct reports.
- Made significant improvements in the accounting practices, internal controls, and audit results of the agency. Supervised the relocation of the agency from their home of 50 years in Newington, NH, to a new location in Dover, NH.

## VP Finance/CFO

Members First Credit Union-Manchester, NH

January 2010 to December 2011

- Managed all financial reporting, investment, collections, human resources, and regulatory functions of a \$130 million dollar 501 (C) 1 financial institution.
- Improved the composite CAMEL rating from unsatisfactory to satisfactory in one year, after eight years of unsatisfactory ratings. Revised all internal policies, updated all accounting functions, and implemented a
- new 401K plan. Increased revenue and decreased costs resulting in a \$750,000 increase in net income.
- Managed Trivantus Payroll system and supervised payroll for 60 employees.
- Responsible for all payroll tax deposits, reporting, and compliance. Developed and implemented payroll timekeeping systems. Authored and administered human resources policies and procedures.
- Chaired the Pricing Committee and the ALCO Committee. Built and managed ALM using Profitstar. Reduced the cost of funds from 2.1% to .79% in one year while maintaining share balances.
- Managed seven professional staff members in accounting, payroll, and collections.
- Insured adherence to the applicable provisions of Sarbanes-Oxley and the implementation of the DoddFrank legislation.
- Developed and implemented the disaster recovery program.

## Asset Liability Management Consultant

Farin & Associates-Fitchburg, WI

August 2005 to December 2009

- Built and maintained asset liability management models (ALM) for a variety of banks, thrifts, and credit unions. Prepared ALCO reports and participated in periodic client ALCO meetings via Webex.
- Developed validation and back testing methodology for client models, creating a new source of revenue. Performed assessment and certification of client-maintained models as well as providing support to users of the Farin Foresight and SAM ALM models.
- Featured as a speaker three times at Farin Annual User's Conferences, teaching model validation and back testing.

## Manager of Accounting and Finance

Service Credit Union-Portsmouth, NH

## Education

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**MBA in Finance - Southern NH University - Manchester, NH**

**BS in Business Administration/Accounting - Southern NH University - Manchester, NH**

**Certified Nonprofit Accounting Professional (CNAP)**

**AS in Accounting - Southern NH University - Manchester, NH**

## Skills

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- |   |                                 |                                 |
|---|---------------------------------|---------------------------------|
| • Financial Analysis, Forecasting & Reporting | • Accounting                    | • Business Continuity Planning  |
| • GAAP  | • Reconciliations               | • Acquisitions                  |
| • Section 8                                   | • General Ledger Reconciliation | • Profit & Loss                 |
| • Journal Entries                             | • Budgeting                     | • Accounts Payable & Receivable |
| • Financial Modeling                          | • Internal Audits               |                                 |
|   | • General Ledgers               |                                 |

## CURRICULUM VITAE

### Marilou B. Patalinjug Tyner, M.D., FAPA

#### Employment

2003 – 2010	Outpatient Psychiatry, HBHS dba Process Strategies 376 Kenmore Drive, Danville, WV 25053
2003 – 2008	Outpatient Psychiatry, HBHS dba Process Strategies 163 Main Street, Clay, WV 25043
2008 – 2009	Tele-psychiatry for Pretera Center, Clay County based at Pretera Center, 511 Morris Street, Charleston, WV 25301
2007 – 2009	Tele-psychiatry for PsyCare, Inc. for the Potomac Highland Regional Jail and Central Regional Jail, WV
2010 – 2011	Tele-psychiatry for Pretera Center, Boone County based at Process Strategies office
2010 – 2013	Medical Director, Assessment Unit (TPC Program), Highland Hospital 300 56 <sup>th</sup> Street, Charleston, WV 25304
2007 – 2013	Psychiatry Consult for Cabin Creek Health Centers in Dawes, WV, Clendenin, WV and Sissonville, WV; Tele-psychiatry for all three sites since March 2010, based at Process Strategies office
2008 – 2013	Outpatient Psychiatry, Process Strategies 1418A MacCorkle Avenue, Charleston, WV 25303
2013 – Current	Chief Medical Officer, Highland-Clarksburg Hospital 3 Hospital Plaza, Clarksburg, WV 26301
2013 – Current	Forensic Psychiatry Unit, Highland-Clarksburg Hospital 3 Hospital Plaza, Clarksburg, WV 26301

#### Certification / Licensure

1987 - 1995	Physician Licensure, Philippines
2002 - 2003	Physician Licensure, State of Connecticut
2002 - 2004	Physician Limited Permit, New York
2003 - Current	Physician Licensure, West Virginia
2003 - Current	Diplomate in Psychiatry, American Board of Psychiatry and Neurology, Inc.
2005 - Current	Certification in Forensic Psychiatry American Board of Psychiatry and Neurology, Inc.
2013 - 2023	Maintenance of Certification in Psychiatry, American Board of Psychiatry and Neurology, Inc.
2015 – 2025	Maintenance of Certification in Forensic Psychiatry American Board of Psychiatry and Neurology, Inc.

**Education**

1983	B.S.	Psychology, University of the Philippines College of Arts and Sciences Quezon City, Philippines
1987	M.D.	University of the Philippines College of Medicine Manila, Philippines

**Postdoctoral Training**

1987 - 1988	Postgraduate Internship, Philippine General Hospital Manila, Philippines
1989 - 1991	Residency Training, Psychiatry Philippine General Hospital, Manila, Philippines
1991 - 1992	Chief Resident, Psychiatry Philippine General Hospital, Manila, Philippines
1998 - 2002	Residency Training, Psychiatry NYU School of Medicine, New York, NY 10016
2001 - 2002	Chief Resident, Psychiatry Outpatient Division Chief Resident (July-December 2001) Administrative Chief Resident (January-June 2002) NYU School of Medicine, New York, NY 10016
2002 - 2003	Fellowship Training, Forensic Psychiatry NYU School of Medicine, New York, NY 10016

**Other Professional Positions**

1993	Research Associate, Intercare Research Foundation, Inc. Metro Manila, Philippines
1993 - 1994	Research Assistant, Research Foundation for Mental Hygiene Research based at Kirby Forensic Psychiatric Center Wards' Island, NY 10035
1994 - 1998	Research Scientist, Nathan S. Kline Institute Research based at Kirby Forensic Psychiatric Center Wards' Island, NY 10035

**Awards and Honors**

1983	Cum Laude, BS Psychology, University of the Philippines
1983	Phi Kappa Phi Honor Society, University of the Philippines,
1983	Pi Gamma Mu Honor Society, University of the Philippines
1992	Ciba-Geigy Fellowship Grant in Administrative Psychiatry
2002	Aventis Women Leaders Fellowship, American Psychiatric Association Annual Meeting, Philadelphia

**Membership in Professional Societies**

2000 - 2010	Member, American Psychiatric Association
2010 - Current	Fellow, American Psychiatric Association
2002 - Current	Member, American Academy of Psychiatry and the Law
2002 - Current	Member, NYU-Bellevue Psychiatric Society
2008 - Current	Member, American Medical Association
2008 - Current	Member, West Virginia State Medical Association

### Teaching Experience

1990 - 1992	Training of Trainers in Critical Incident Stress Debriefing National Program for Mental Health, Philippines
1992 - 1993	Lectures in Psychiatry for Physical Therapy Students, University of the Philippines College of Manila, Philippines
1994 - 1998	Instructor, Management of Crisis Situations for Forensics Kirby Forensic Psychiatric Center, Wards Island, New York
2001 - 2003	Clinical Instructor, New York University School of Medicine
2004 - current	Clinical Assistant Professor, West Virginia University, CAMC Department of Behavioral Medicine and Psychiatry, Charleston, WV
2015 - current	Clinical Assistant Professor, West Virginia University School of Medicine, Morgantown, WV

### Research

1. Patalinjug, M.B. and Harmon R.B. (2003) Characteristics of Defendants Charged with Stalking: Preliminary Look at Referrals to the Forensics Psychiatry Clinic Three Years After the Passage of NY State Stalking Laws, Presented at the 56<sup>th</sup> Annual Meeting of the American Association of Forensic Sciences, February 20, 2004, Dallas, TX.
2. Convit, A., Wolf, O.T., de Leon, M.J., Patalinjug, M.B., Kandil, E., Caraos, C., Scherer, A., Saint Louis, L., Cancro, R. (2001). Volumetric Analysis of the Prefrontal regions: Findings in aging and schizophrenia. *Psychiatry Research: Neuroimaging Section*, 107: 61-73.
3. Hoptman, M.J., Yates, K.F., Patalinjug, M.B., Wack, R.C., and Convit, A. (1999). Clinical Prediction of Assaultive Behavior Among Male Psychiatric Patients at a Maximum-Security Forensic Facility. *Psychiatric Services*, 50: 1461-1466.
4. Patalinjug, M.B., Convit, A., Hoptman, M.J., Yates, K.F., Dunn, D., Otis, D. (1997) Staff Assaulters vs. Patient Assaulters in a Forensic Psychiatric Facility: Is there a Difference? Poster Presentation: Tenth Annual NY State Office of Mental Health Research Conference, Albany, NY.
5. Convit, A., McHugh, P., de Leon, M., Hoptman, M., Patalinjug, M. (1997) MRI Volume of the Amygdala: A New Reliable Method. Poster Presentation: Tenth Annual NY State Office of Mental Health Research Conference, Albany, NY.
6. Hoptman, M., Convit, A., Yates, K.F., Patalinjug, M.B. (1997) Violence and Slowing of the Anterior EEG: Relationships to Impulsivity. Poster Presentation: Tenth Annual NY State Office of Mental Health Research Conference, Albany, NY.
7. Bengzon, A.R.A., Jimenez A.L., Bengzon M.A., Esquejo D.P., Torres M.R., Sison-Aguilar M.A., Salazar M.C., Patalinjug M.B. (1994). Programs, Process, Politics, People: The Story of the Department of Health Under the Aquino Administration, 1986-1992. Submitted to the World Health Organization, Geneva, Switzerland.
8. Jimenez A.L., Torres M.R., Marte B.G., Patalinjug M.B., Guillergan M.L. (1992) The Establishment of a Mental Health Information System at the Philippine General Hospital Department of Psychiatry, Patient Services Section: A Preliminary Study. Paper read at the 18<sup>th</sup> Annual Convention of the Philippine Psychiatric Association, Manila, Philippines.

### REFERENCES

1. [REDACTED]
2. [REDACTED]
3. [REDACTED]

PATRICK M. ULMEN

October 10, 1997

**Objective:**

Industrious and dependable Masters graduate, with educational and experiential focus principally in research, psychology, case management and business administration, seeking management related growth opportunities with marketing research focus. In both educational and work experience, has demonstrated skills to work well with others, apply knowledge, make innovative contributions, manage complex problems and situations, and perform at a level exceeding expectations and demands.

**Work Experience:**

8/1992 - current

CLM Behavioral Health Systems, Windham Inn  
P.O. Box 1027, Windham, N.H. 03087

Psychiatric Case Manager. Duties include advocacy, development of rehabilitation goals, coordination of treatment, identification and acquisition of resources, counseling and ongoing support. Skills growth and accomplishments resulted in assignment of and success with exceptionally complex cases. Proposed, initiated, and continued development of alternative treatment planning and tracking mechanism ongoing since instated December 1995.

Information Analyst. Employing computer and research skills to identify, collect, analyze and review information relevant to planning, delivery, and monitoring of consumer support services and associated client outcomes to management staff and Regional Planning Committee.

Management Information Systems Assistant. Assisting in design, development, integration, refinement, maintenance, and expansion of automated community support services networking system.

1/1992 - 1/1995

Hesser College  
3 Sundial Ave, Manchester, N.H. 03103

Instructor. Courses taught: Introduction to Psychology, Individual and Group Counseling Techniques, and Contemporary Social Problems. Based on established teaching skills and reputation, actively sought by students seeking challenge and scholarship.

7/1991 - 8/1992 & 6/1986 - 6/1989

Chick Beaulieu Inc.  
5 & 1/2 Gaffney St, Nashua N.H. 03060

Office Manager, On-site Supervisor and Construction Worker. Duties included maintaining company journals, managing all business financial transactions, customer and employee relations, job costing, and reorganization of information flow, operations and records, delivery and coordination of service on site.

3/1991 - 6/1991

ECPI of Tidewater VA Inc.  
5555 Greenwich, Suite 100, Virginia Beach, VA. 23462-6513

Instructor. Taught Applied Psychology.

**Recent Presentations:**

8/8/1997 Development and Implementation of an Integrated Clinical Information Management System Within Community Support Services. Institute on Mental Health Management Information. Albany, NY.

6/16/1997 Practical Application of MHSIP Outcome Measures within Community Support Services. New Hampshire Community Mental Health Services Conference. Manchester, NH.

**Education:**

6/1989 - 7/1991 Old Dominion University, Norfolk, VA. Master of Science, Psychology.

1982 - 1987 Keene State College, Keene, NH. B.S. Business Management, B.A. Psychology.

## PATRICK M. ULMEN

### MANAGEMENT INFORMATION SYSTEMS PROJECT MANAGER INFORMATION ANALYST PSYCHIATRIC CASE MANAGER

#### CAREER SUMMARY

Educational and experiential focus in development and integration of information systems, research, psychology, case management, education and business administration. Established reputation for working well with others, applying knowledge, making innovative contributions, managing complex problems and situations while performing at a level exceeding expectations and demands.

#### PRESENT POSITION

Development and management of web based information system between two regional community mental health centers. Management of local network, hardware and software system at a state funded regional Mental Health Center. Monitoring staff needs, recommending, and when indicated implementing appropriate changes. Educating staff towards more efficient and effective use of existing systems. Development and/or implementation of reporting tools. Analysis of existing data to generate information which meets the needs of staff, the agency, community and state representatives. Presentations at State and Northeastern conferences on developing and employing an information management system to improve psychiatric care. Collaborative work with a software development firm specializing in employing leading edge technology to develop state of the art, web based, information management systems. Case management duties include advocacy, development of rehabilitation goals, coordination of treatment, identification and acquisition of resources, counseling and ongoing support for approximately 25 consumers of mental health services.

#### RECENT PRESENTATIONS

March, 1998 An Integrated Clinical Information Management System, Annual Conference for The Association of Community Living. Albany, NY.  
August, 1997 Development and Implementation of an Integrated Clinical Information Management System Within Community Support Services, Institute on Mental Health Management Information. Albany, NY.  
June, 1997 Practical Application of MHSIP Outcome Measures Within Community Support Services, New Hampshire Community Mental Health Service Conference. Manchester, NH.

#### EARLIER EXPERIENCE

College instructor of psychology, counseling and social science for 5 years. Based on established teaching skills and reputation actively sought by students seeking challenge and scholarship.  
Office manager at a home improvement company. Duties included maintaining company journals, job costing, managing business financial transactions, customer and employee relations, and reorganizing information flow, office operations and records.

#### EDUCATION

Old Dominion University, Norfolk, VA. Master of Science, Psychology.  
Keene State College, Keene, NH. BS Business Management, BA Psychology

# CAROL VALLEE, MBA

## EXPERIENCE

Director of Human Resources, MHCGM  
Manchester, NH

08/16 – Current

As the Director of HR was responsible for a number of job duties including; organizational development, recruitment and staffing, employment law, performance management, HR analytics, employee relations, compensation, strategic planning, talent management and succession planning. In addition, provided management, leadership and direction to the HR departments and accounting department, as well as outside consultants, such as recruitment specialists.

## ACCOMPLISHMENTS

- Supports 500 employees.
- Developed and created a recruiting video, pushing the company's brand on "The Why". You can see this at [https://www.youtube.com/watch?v=PGTr8\\_mB7a4](https://www.youtube.com/watch?v=PGTr8_mB7a4)
- To ensure a positive and accepting culture, founded new initiatives such as Transgender Workforce Planning Committee and LGBTQIA+ Inclusion Programs.
- Worked with the Board of Directors on all Human Resources related items.
- Successfully spearheaded new web based payroll and HRIS system, reducing payroll efforts from 50 hours a week, down to 15 hours a week.
- Improved retention by 30% by developing and implementing a compensation system with established salary ranges and developed our "Employee Brand".
- Implemented effective workforce planning strategies which boosted our hiring rates, by 35%.
- Conducted company skills gap analysis and individualized development plans for all positions. This resulted in the company's largest compensation adjustment of \$1.4 Million dollars. Which increase our retention by an additional 20%.
- Chair of the Risk Management committee and partnered with our safety manager to make sure all OSHA regulations were being followed.
- Coached business leaders on leadership behaviors and practices, employee communication and relation issues, employment separation, complaint investigating, development and performance management strategies to promote engagement and a culture of continuous growth and development.

**Director of Human Resources, Alternative Benefits Concepts**  
Manchester, NH

05/08 – 01/2016

Recruited to help open a new company branch in Manchester, guiding the startup and management of a full spectrum of HR operations, systems and programs. Worked with senior leadership to create HR policies and procedures; recruitment; databases; and develop orientation and training programs. Managed leave- of-absence programs, personnel records,

HR budget, and provided guidance to the HR Department and other business leaders in the company.

## **ACCOMPLISHMENTS**

- Supported 300 employees.
- Helped launch new site, bringing in an additional 15 million in revenue.
- Implemented effective workforce planning strategies and recruitment strategies which included building our brand. This was yielded in a 12% increase in staff gains.
- Developed a succession plan for Senior Leadership by creating a 5 year contract with our CEO. Developed concrete metrics and goals our CEO had to hit and based compensation off of those metrics and goals.
- Spearheaded and facilitated using a new web based management performance system. This resulted in 60% increase in management usage.
- Created and negotiated salary offers and dozens of sign-on bonuses/relocation packages annually at both the exempt and non-exempt level.
- Worked with the Board of Directors
- Chair of Risk Management committee: Worked with our safety manager to ensure accurate reporting to OSHA.

## **HR Manager, NHOH**

01/06 – 05/2008

Manchester, NH

Promoted to fulfill a broad range of HR functions, including recruiting, training, administering benefits, overseeing disciplinary action and managing HR record. Resolved conflicts between employees and insurance carriers, coordinated health fairs to promote employee wellness and performed exit interviews.

## **ACCOMPLISHMENTS**

- A Broad range of HR Generalist functions.
- Created and incentive with morale-boosting programs that increased employee satisfaction and productivity.
- Reworked new-hire orientation program to include HR information and company resources.
- Orchestrated daily HR functions supporting 150 employees.

## **EDUCATION**

Southern New Hampshire University – Hooksett, NH – MBA

Southern New Hampshire University – Hooksett, NH – HRCI

Southern New Hampshire University – Hooksett, NH – BA/HR

## **James L Gamache, MSW, LCSW, LICSW, LADC, MLADC, ICAADC**

### **OBJECTIVE:**

To obtain a clinical leadership position in the Human Services field that offers the opportunity to actively apply the technical and clinical leadership skills developed during my 27-year career. To bring my in-depth knowledge of clinical systems, team building, supervision, policy development, quality improvement, and Evidenced Based Practice (EBP) models to a highly motivated Leadership team and contribute to their stability, growth, and success.

### **PROFESSIONAL EXPERIENCE:**

#### **Commission on Accreditation of Rehabilitation Facilities “CARF” (6/2014-current)**

##### **Administrative and Program Surveyor**

- Survey programs across the country to review conformance to National Standards of Care
- Facilitate program reviews and interviews with the key members of Leadership, Board of Directors, clinical staff and clients/families served
- Provide professional consultation to organizations seeking CARF accreditation

#### **Granite Recovery Centers (10/2020-current)**

##### **Senior Vice President of Clinical Services and Quality Assurance**

- Developed and implemented organizational wide clinical Evidenced Based group curriculum
- Developed and implemented a quality assurance team focusing on qualitative aspects of all documentation
- Oversee all clinical operations in five locations across NH and ME
- Ensure all clinical departments exceed compliance requirements of licensing and accreditation bodies.
- Engaged in strategic planning

#### **Londonderry NH Police Department “LPD” (8/2013-10/2020)**

##### **LPD Critical Incident Management Team “CIMT” Clinician**

- Provided individual and group debriefings and defusing’s outlined by the International Critical Incident Stress Foundation curriculum
- Provided on-going consultation and Bi-annual training to the entire CIMT team
- Provided ongoing clinical assessment, and referral services for Police Officers and their families
- Provided ongoing mental health, substance abuse and overall wellness awareness trainings to the entire Londonderry Police Department
- Worked with the State of NH Attorney General’s Office to develop statewide standards and procedures on Critical Incident Stress Management for all Law Enforcement entities

#### **GateHouse Treatment, Nashua NH (12/2019-10/2020)**

##### **Clinical Director**

- Overseeing and developing the PHP & IOP clinical departments.
- Developed, planed and implemented strategies for program continuation and growth.
- Developed and implemented Evidenced Based clinical curriculum.
- Ensure the clinical departments stay within compliance of licensing and accreditation bodies.
- Audited charts periodically to ensure proper documentation.
- Schedule clinical staff.

- Manage clinical expenses as needed.
- Developed and implemented new processes to effectively care for Co-Occurring disorder clients.
- Communicate openly with staff to ensure client wellness and safety.
- Provide supervision and ongoing training to all clinical staff, interns and behavioral health technicians

**WestBridge Inc. Manchester NH (9/2004-10/2019)**

**Chief of Quality Improvement/Clinical Supervisor (8/2016-10/2019)**

- Responsibilities included multiple systems knowledge and improving overall quality of care
- Selection and implementation of a new Electronic Medical Record
- Streamlined intake and admissions process, and developed a census tracking system
- Partnering with Leadership in the organization to support and guide systems improvement in Financial, IT, Human Resources, Clinical, and Residential Programs
- Spearheaded CARF accreditation process resulting a 3 year accreditation in 2018 (Highest Award)
- Worked with all WestBridge teams to re-enforce team work and interdepartmental relations/communications
- Involved in marketing events including presenting at national conferences, and improving brand recognition
- Provide individual and group supervision to full-time clinical and license eligible staff
- Supervised 2<sup>nd</sup> year graduate student interns
- Covered Administrative and or Clinical on-call rotations for both ACT and Residential programs
- Coauthored and published White Paper Outcome study “Outcomes of a Residential and Community-Based Co-occurring Disorders Treatment Program 4/19/2020”
- Spearheaded and secured treatment contracts with the Veterans Administration “VA” in NH
- Actively participated in monthly chart audits using the data to implement training, developed and tracked outcome data system and reported out monthly to our leadership team

**Chief Operating Officer (1/2015-8/2016)**

- Responsible for the overall operations of three WestBridge locations NH, MA and FL.
- Spearheaded the process of becoming in network with Insurance companies
- Created and implemented tools necessary to measure quality of services provided to clients and activity track / monitor outcome data
- Worked with all programs to create an environment of cohesion and team work
- Involved in marketing events including presenting at national conferences to improve brand recognition
- Traveled to all locations meeting with program directors and improve client services and overall operations
- Prepared and presented Board of Directors reports
- Spearheaded the CARF accreditation process resulting in a 3 year accreditation in 2015 (Highest Award),
- Reviewed and approved all program budgets
- Worked with outside contractor to develop and implement a trauma informed environment of care for clients and staff
- Developed and monitored all Key Performance Indicators
- Involved in developing strategic plan and formulating realistic organizational goals
- Established and facilitated an emerging leaders group to build and develop future leaders
- Covered Administrative on-call for all locations

**Director of Quality Improvement / Director of Residential Program (2/2012-1/2015)**

- Responsibilities included multiple systems knowledge and improving overall quality of care through; chart audits, P&P development, systems development and monitoring, fidelity reviews, and streamlining access to care.
- Created and chaired the Quality Improvement Committee
- Developed and implemented the WestBridge outcomes measurement tool
- Created Quality Improvement Plans to address the policy needs of WestBridge in conformance with CARF
- Managed all aspects of residential staff scheduling and client census
- Provide individual and group supervision, prepared and developed employer / employee time lines, goals and objectives, and all aspects of interviewing, hiring and separation
- Facilitated all team building activities including using material from “5 Dysfunctions of a Team”
- Developed program budgets, and established and maintained FTE to client ratios

- Provided trainings specific for Evidenced Based Practice models of care and maintained high fidelity to those models
- Covered Administrative and Clinical on-call rotations

**Clinical Therapist / Clinical Team Leader (9/2004-2/2012)**

- Provided individual and group psychotherapy to clients in outpatient/residential mental health and substance abuse programs
- Provided crisis intervention and long-term clinical therapy to individuals dealing with Co-Occurring severe mental illness and substance use challenges
- Provided Behavioral Family Therapy to families of clients involved in treatment
- Competed comprehensive biopsychosocial, and substance abuse assessments on new clients entering into treatment
- Coordinated and supervised 32 part-time mentors in three locations
- Provide individual and group supervision to full-time clinical and license eligible staff

**Dartmouth Psychiatric Research Center 2005-2007**

**Research Clinician (2005-2007)**

- Provided 1:1 Cognitive Behavioral Therapy for PTSD to all clients in an addiction's treatment setting that met the diagnostic criteria for PTSD
- Engaged in clinical supervision and reviewed taped sessions to assure fidelity to the model
- Research was funded by NIDA resulting in the development of a treatment manual, published by Hazelton

**Mental Health Center of Greater Manchester, Manchester NH 9/2001-9/2004**

**(Internship & Professional) Clinical Therapist / Case Manager (2001-2004)**

- Provided individual and group psychotherapy to clients in outpatient mental health and substance abuse GCTT program
- Provided crisis intervention, case management and long-term clinical therapy to individuals dealing with Co-Occurring severe mental illness and substance use challenges

**EDUCATION:**

**2002**            **Boston University, School of Social Work, MSW**  
**Major: Clinical Practice**  
**Minor: Macro Practice**  
**2000**            **Springfield College, School of Human Services, BS**  
**Major: Human Services**

**BOARD OF DIRECTORS:**

**2016-Current**    **The National Association for Addiction Professionals Executive Board Member**  
**2008-2012**      **New Hampshire Alcohol & Drug Abuse Counselors Association "NHADACA"**

**PROFESSIONAL LICENSURES:**

**New Hampshire: Licensed Independent Clinical Social Worker, License # 2203**  
**New Hampshire: Masters Licensed Alcohol & Drug Counselor, License # 0647**  
**Maine: Licensed Clinical Social Worker, License # LC8130**  
**Maine: Licensed Alcohol & Drug Counselor, License # LC21271**  
**Internationally Certified Advanced Alcohol & Drug Counselor**

**PROFESSIONAL AFFILIATIONS:**

**The National Association for Addictions Professionals "NAADAC"**  
**National Association of Social Workers "NASW"**

**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Dismas Home of New Hampshire, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #30), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #247), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$4,324,401
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 72.89% Federal Funds
      - 1.1.1. 4.47% from the Substance Use Prevention and Treatment Block Grant, as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
        - 1.1.1.1. October 1, 2020, FAIN TI083464.
        - 1.1.1.2. October 1, 2021, FAIN TI084659.
        - 1.1.1.3. February 15, 2023, FAIN TI085821.
        - 1.1.1.4. February 20, 2024, FAIN B08T1087053.
        - 1.1.1.5. February 24, 2025 FAIN B08TI088120.
        - 1.1.1.6. January 28, 2026, FAIN B08TI088484.
      - 1.1.2. 68.42% from the State Opioid Response (SOR) Grant, as awarded by

Dismas Home of New Hampshire, Inc.

A-S-1.3

Contractor Initials DS

SAMHSA, ALN 93.788, on:

- 1.1.2.1. September 30, 2021, FAIN H79T1083326.
- 1.1.2.2. September 23, 2022, FAIN H79T1085759.
- 1.1.2.3. September 24, 2024, FAIN H70T1087843.
- 1.1.2.4. September 20, 2025, FAIN H79TI087843.
- 1.1.2.5. Date TBD, FAIN H79TI087843.

- 1.2. 10.03% General Funds; and
- 1.3. 17.08% Other Funds (Governor's Commission).

4. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, Women's SUD Treatment Services Budget through Exhibit C-16, Residential Services Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:

- 3.1. Ensure approval for Exhibits C-1, Women's SUD Treatment Services Budget through Exhibit C-16, Residential Services Budget, Amendment #5 is received from the Department prior to submitting invoices for payment; and
- 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.

5. Modify Exhibit C, Payment Terms, Amendment #1, Section 10 lead-in paragraph only, to read:

10. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:

- 6. Modify Exhibit C-13, Transitional Living Program Budget – Amendment #4, by replacing it in its entirety with Exhibit C-13, Transitional Living Program Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 7. Modify Exhibit C-14, Residential Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-14, Residential Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 8. Modify Exhibit C-15, Transitional Living Program Budget – Amendment #4, by replacing it in its entirety with Exhibit C-15, Transitional Living Program Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 9. Modify Exhibit C-16, Residential Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-16, Residential Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

4/29/2026  
\_\_\_\_\_  
Date

DocuSigned by:  
*Katja S. Fox*  
\_\_\_\_\_  
Name: Katja S. Fox  
Title: Director

Dismas Home of New Hampshire, Inc.

4/28/2026  
\_\_\_\_\_  
Date

DocuSigned by:  
*Cheryll Andrews*  
\_\_\_\_\_  
Name: Cheryll Andrews  
Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

5/6/2026  
Date

DocuSigned by:  
*Robyn Guarino*  
748734844941460  
Name: Robyn Guarino  
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name:  
Title:

Exhibit C-13, Transitional Living Program Budget, Amendment #5

New Hampshire Department of Health and Human Services

Provider Name: **Dismas Home of New Hampshire, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **TLP**

Budget Period: **7/1/25-6/30/26**  
Indirect Cost Rate (if applicable) **15%**

60%  
4

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 312,348.50	\$ 45,000.00	\$ 345,000.00	\$ 101,086.96	\$ 15,163.04	\$ 116,250.00	\$ 159,782.61	\$ 23,967.39	\$ 183,750.00
2. Employee Benefits	\$ 36,565.00	\$ 6,000.00	\$ 46,000.00	\$ 9,857.39	\$ 1,478.61	\$ 11,336.00	\$ 24,925.22	\$ 3,738.78	\$ 28,664.00
3. Consultants	\$ 12,100.00	\$ 1,500.00	\$ 11,500.00	\$ 2,347.83	\$ 352.17	\$ 2,700.00	\$ 6,347.83	\$ 952.17	\$ 7,300.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 1,128.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00	\$ 1,000.00	\$ -	\$ 1,000.00
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 8,750.00	\$ -	\$ 10,062.50	\$ 10,062.50	\$ -	\$ 10,062.50	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 750.00	\$ 112.50	\$ 862.50	\$ 217.39	\$ 32.61	\$ 250.00	\$ 434.78	\$ 65.22	\$ 500.00
Lab	\$ 2,087.50	\$ 300.00	\$ 2,300.00	\$ 1,321.74	\$ 198.26	\$ 1,520.00	\$ 417.39	\$ 62.61	\$ 480.00
Pharmacy	\$ 1,600.00	\$ 240.00	\$ 1,840.00	\$ 1,182.61	\$ 177.39	\$ 1,360.00	\$ 208.70	\$ 31.30	\$ 240.00
Medical	\$ 3,000.00	\$ 525.00	\$ 4,025.00	\$ 1,982.61	\$ 297.39	\$ 2,280.00	\$ 1,060.87	\$ 159.13	\$ 1,220.00
Office	\$ 2,750.00	\$ 262.50	\$ 2,012.50	\$ 304.35	\$ 45.65	\$ 350.00	\$ 1,217.39	\$ 182.61	\$ 1,400.00
6. Travel	\$ 815.50	\$ 112.50	\$ 862.50	\$ 565.22	\$ 84.78	\$ 650.00	\$ 86.96	\$ 13.04	\$ 100.00
7. Occupancy	\$ 22,300.00	\$ 3,240.00	\$ 24,840.00	\$ 7,052.17	\$ 1,057.83	\$ 8,110.00	\$ 11,730.43	\$ 1,759.57	\$ 13,490.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,200.00	\$ 450.00	\$ 3,450.00	\$ 1,182.61	\$ 177.39	\$ 1,360.00	\$ 1,426.09	\$ 213.91	\$ 1,640.00
Postage	\$ 1,500.00	\$ -	\$ 575.00	\$ 395.00	\$ -	\$ 395.00	\$ 156.52	\$ 23.48	\$ 180.00
Subscriptions	\$ 3,910.00	\$ 511.50	\$ 3,921.50	\$ 1,313.04	\$ 196.96	\$ 1,510.00	\$ 1,652.17	\$ 247.83	\$ 1,900.00
Audit and Legal	\$ 14,000.00	\$ 2,550.00	\$ 19,550.00	\$ 2,608.70	\$ 391.30	\$ 3,000.00	\$ 12,173.91	\$ 1,826.09	\$ 14,000.00
Insurance	\$ 25,500.00	\$ 4,500.00	\$ 34,500.00	\$ 11,043.48	\$ 1,656.52	\$ 12,700.00	\$ 15,043.48	\$ 2,256.52	\$ 17,300.00
Board Expenses	\$ 925.00	\$ 93.75	\$ 718.75	\$ 4.35	\$ 0.65	\$ 5.00	\$ 539.13	\$ 80.87	\$ 620.00
8.5 Fundraising Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.75 Capital Campaign Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 14,100.00	\$ 2,265.00	\$ 17,365.00	\$ 5,191.30	\$ 778.70	\$ 5,970.00	\$ 7,939.13	\$ 1,190.87	\$ 9,130.00
10. Marketing/Communications	\$ 13,025.00	\$ 2,700.00	\$ 20,700.00	\$ 8,104.35	\$ 1,215.65	\$ 9,320.00	\$ 7,547.83	\$ 1,132.17	\$ 8,680.00
11. Staff Education and Training	\$ 1,250.00	\$ 300.00	\$ 2,300.00	\$ 869.57	\$ 130.43	\$ 1,000.00	\$ 869.57	\$ 130.43	\$ 1,000.00
12. Subcontracts/Agreements	\$ 1,820.00	\$ 150.00	\$ 1,150.00	\$ 713.04	\$ 106.96	\$ 820.00	\$ 156.52	\$ 23.48	\$ 180.00
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Groceries and House supplies	\$ 4,500.00	\$ 720.00	\$ 5,520.00	\$ 782.61	\$ 117.39	\$ 900.00	\$ 3,391.30	\$ 508.70	\$ 3,900.00
Fees and other charges	\$ 1,750.00	\$ 37.50	\$ 287.50	\$ 173.91	\$ 26.09	\$ 200.00	\$ 43.48	\$ 6.52	\$ 50.00
Auto related	\$ 3,717.50	\$ 555.00	\$ 4,255.00	\$ 1,043.48	\$ 156.52	\$ 1,200.00	\$ 2,173.91	\$ 326.09	\$ 2,500.00
dental	\$ 2,200.00	\$ 330.00	\$ 2,530.00	\$ 1,913.04	\$ 286.96	\$ 2,200.00	\$ -	\$ -	\$ -
Recruiting	\$ 4,000.00	\$ 615.00	\$ 4,715.00	\$ 1,513.04	\$ 226.96	\$ 1,740.00	\$ 2,052.17	\$ 307.83	\$ 2,360.00
Resident services	\$ 9,350.00	\$ 1,200.00	\$ 9,200.00	\$ 391.30	\$ 58.70	\$ 450.00	\$ 6,565.22	\$ 984.78	\$ 7,550.00
	\$ -	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 507,942.00</b>	<b>\$ 74,270.25</b>	<b>\$ 581,542.75</b>	<b>\$ 173,723.59</b>	<b>\$ 24,414.91</b>	<b>\$ 198,138.50</b>	<b>\$ 268,942.61</b>	<b>\$ 40,191.39</b>	<b>\$ 309,134.00</b>

DS  
Ca

Contractor Initials

Date Signed **4/28/2026**

Exhibit C-14, Residential Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Provider Name: **Dismas Home of New Hampshire, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **Residential**

Budget Period: **7/1/25-6/30/26**

Indirect Cost Rate (if applicable) **15%**

**40%**

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 301,478.50	\$ 45,000.00	\$ 345,000.00	\$ 80,486.96	\$ 12,073.04	\$ 92,560.00	\$ 219,513.04	\$ 32,926.96	\$ 252,440.00
2. Employee Benefits	\$ 41,375.00	\$ 6,206.25	\$ 47,581.25	\$ 22,126.30	\$ 3,318.95	\$ 25,445.25	\$ 19,248.70	\$ 2,887.30	\$ 22,136.00
3. Consultants	\$ 17,100.00	\$ 1,500.00	\$ 11,500.00	\$ 3,860.87	\$ 579.13	\$ 4,440.00	\$ 6,139.13	\$ 920.87	\$ 7,060.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 2,128.00	\$ -	\$ 2,300.00	\$ 950.00	\$ -	\$ 950.00	\$ 1,350.00	\$ -	\$ 1,350.00
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 8,750.00	\$ -	\$ 10,062.50	\$ 10,062.50	\$ -	\$ 10,062.50	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 250.00	\$ 37.50	\$ 287.50	\$ -	\$ -	\$ 287.50	\$ -	\$ -	\$ -
Lab	\$ 2,087.50	\$ 300.00	\$ 2,300.00	\$ 1,147.83	\$ 172.17	\$ 1,320.00	\$ 852.17	\$ 127.83	\$ 980.00
Pharmacy	\$ 1,600.00	\$ 240.00	\$ 1,840.00	\$ 1,391.30	\$ 208.70	\$ 1,600.00	\$ 208.70	\$ 31.30	\$ 240.00
Medical	\$ 3,500.00	\$ 525.00	\$ 4,025.00	\$ 1,047.83	\$ 157.17	\$ 1,205.00	\$ 2,452.17	\$ 367.83	\$ 2,820.00
Office	\$ 1,750.00	\$ 262.50	\$ 2,012.50	\$ 967.39	\$ 145.11	\$ 1,112.50	\$ 782.61	\$ 117.39	\$ 900.00
6. Travel	\$ 615.50	\$ 112.50	\$ 862.50	\$ 750.00	\$ 112.50	\$ 862.50	\$ -	\$ -	\$ -
7. Occupancy	\$ 21,600.00	\$ 3,240.00	\$ 24,840.00	\$ 13,260.87	\$ 1,989.13	\$ 15,250.00	\$ 8,339.13	\$ 1,250.87	\$ 9,590.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,956.52	\$ 293.48	\$ 2,250.00	\$ 1,043.48	\$ 156.52	\$ 1,200.00
Postage	\$ 1,500.00	\$ -	\$ 575.00	\$ 395.00	\$ -	\$ 395.00	\$ 180.00	\$ -	\$ 180.00
Subscriptions	\$ 3,410.00	\$ 511.50	\$ 3,921.50	\$ 2,627.39	\$ 394.11	\$ 3,021.50	\$ 782.61	\$ 117.39	\$ 900.00
Audit and Legal	\$ 14,000.00	\$ 2,100.00	\$ 16,100.00	\$ 1,826.09	\$ 273.91	\$ 2,100.00	\$ 12,173.91	\$ 1,826.09	\$ 14,000.00
Insurance	\$ 35,330.00	\$ 4,500.00	\$ 34,500.00	\$ 17,739.13	\$ 2,660.87	\$ 20,400.00	\$ 12,260.87	\$ 1,839.13	\$ 14,100.00
Board Expenses	\$ 625.00	\$ 93.75	\$ 718.75	\$ 520.65	\$ 78.10	\$ 598.75	\$ 104.35	\$ 15.65	\$ 120.00
8.5 Fundraising Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.75 Capital Campaign Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 18,300.00	\$ 2,745.00	\$ 21,045.00	\$ 12,126.09	\$ 1,818.91	\$ 13,945.00	\$ 6,173.91	\$ 926.09	\$ 7,100.00
10. Marketing/Communications	\$ 13,684.52	\$ 2,700.00	\$ 20,700.00	\$ 3,495.65	\$ 524.35	\$ 4,020.00	\$ 14,504.35	\$ 2,175.65	\$ 16,680.00
11. Staff Education and Training	\$ 750.00	\$ 75.00	\$ 575.00	\$ 152.17	\$ 22.83	\$ 175.00	\$ 347.83	\$ 52.17	\$ 400.00
12. Subcontracts/Agreements	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Groceries and House supplies	\$ 4,800.00	\$ 720.00	\$ 5,520.00	\$ 1,142.61	\$ 171.39	\$ 1,314.00	\$ 3,657.39	\$ 548.61	\$ 4,206.00
Fees and other charges	\$ 1,800.00	\$ 37.50	\$ 287.50	\$ 250.00	\$ 37.50	\$ 287.50	\$ -	\$ -	\$ -
Auto related	\$ 3,200.00	\$ 480.00	\$ 3,680.00	\$ 330.43	\$ 49.57	\$ 380.00	\$ 2,869.57	\$ 430.43	\$ 3,300.00
dental	\$ 2,200.00	\$ 330.00	\$ 2,530.00	\$ 2,200.00	\$ 330.00	\$ 2,530.00	\$ -	\$ -	\$ -
Recruiting	\$ 4,100.00	\$ 615.00	\$ 4,715.00	\$ 2,656.52	\$ 398.48	\$ 3,055.00	\$ 1,443.48	\$ 216.52	\$ 1,660.00
Resident services	\$ 6,650.00	\$ 997.50	\$ 7,647.50	\$ 954.35	\$ 143.15	\$ 1,097.50	\$ 5,695.65	\$ 854.35	\$ 6,550.00
	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 516,684.02</b>	<b>\$ 73,779.00</b>	<b>\$ 578,576.50</b>	<b>\$ 184,424.46</b>	<b>\$ 25,952.54</b>	<b>\$ 210,664.50</b>	<b>\$ 320,123.04</b>	<b>\$ 47,788.96</b>	<b>\$ 367,912.00</b>

DS  
Ca

Contractor Initials

Date Signed **4/28/2026**

Exhibit C-15, Transitional Living Program Budget, Amendment #5

New Hampshire Department of Health and Human Services										
Provider Name: <b>Dismas Home of New Hampshire, Inc.</b>										
Budget Request for: <b>SUD Treatment &amp; Recovery Support Svcs</b> Service: <b>TLP</b>										
Budget Period: <b>7/1/26-6/30/27</b> Indirect Cost Rate (if applicable) <b>15%</b> <span style="float: right;">60% 4</span>										
Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1. Total Salary/Wages	\$ 368,323.00	\$ 55,248.45	\$ 423,571.45	\$ 665.17	\$ 99.78	\$ 764.95	\$ 367,657.83	\$ 55,148.67	\$ 422,806.50	
2. Employee Benefits	\$ 38,970.00	\$ 5,845.50	\$ 44,815.50	\$ 1,430.87	\$ 214.63	\$ 1,645.50	\$ 37,539.13	\$ 5,630.87	\$ 43,170.00	
3. Consultants	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 300.00	\$ -	\$ 300.00	\$ 1,565.22	\$ -	\$ 1,800.00	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ 13,700.00	\$ -	\$ 13,700.00	\$ 13,727.00	\$ -	\$ 13,700.00	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational	\$ 1,320.00	\$ 198.00	\$ 1,518.00	\$ 15.65	\$ 2.35	\$ 18.00	\$ 1,304.35	\$ 195.65	\$ 1,500.00	
Lab	\$ 1,380.00	\$ 207.00	\$ 1,587.00	\$ 75.65	\$ 11.35	\$ 87.00	\$ 1,304.35	\$ 195.65	\$ 1,500.00	
Pharmacy	\$ 1,700.00	\$ 255.00	\$ 1,955.00	\$ 3.91	\$ 0.59	\$ 4.50	\$ 1,696.09	\$ 254.41	\$ 1,950.50	
Medical	\$ 1,060.00	\$ 159.00	\$ 1,219.00	\$ -	\$ -	\$ -	\$ 1,060.00	\$ 159.00	\$ 1,219.00	
Office	\$ 1,855.00	\$ 278.25	\$ 2,133.25	\$ 0.22	\$ 0.03	\$ 0.25	\$ 1,854.78	\$ 278.22	\$ 2,133.00	
6. Travel	\$ 1,370.00	\$ 205.50	\$ 1,575.50	\$ 500.43	\$ 75.07	\$ 575.50	\$ 869.57	\$ 130.43	\$ 1,000.00	
7. Occupancy	\$ 25,000.00	\$ 3,750.00	\$ 28,750.00	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 3,750.00	\$ 28,750.00	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 1,272.00	\$ 190.80	\$ 1,462.80	\$ 31.13	\$ 4.67	\$ 35.80	\$ 1,240.87	\$ 186.13	\$ 1,427.00	
Postage	\$ 1,590.00	\$ -	\$ 1,590.00	\$ 1,210.00	\$ -	\$ -	\$ 380.00	\$ -	\$ 1,590.00	
Subscriptions	\$ 2,025.00	\$ 303.75	\$ 2,328.75	\$ 25.00	\$ 3.75	\$ 28.75	\$ 2,000.00	\$ 300.00	\$ 2,300.00	
Audit and Legal	\$ 18,000.00	\$ 2,700.00	\$ 20,700.00	\$ -	\$ -	\$ -	\$ 18,000.00	\$ 2,700.00	\$ 20,700.00	
Insurance	\$ 30,415.00	\$ 4,562.25	\$ 34,977.25	\$ 3,414.13	\$ 512.12	\$ 3,926.25	\$ 27,000.87	\$ 4,050.13	\$ 31,051.00	
Board Expenses	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 20.00	\$ 3.00	\$ 23.00	\$ 980.00	\$ 147.00	\$ 1,127.00	
8.5 Fundraising Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.75 Capital Campaign Expnses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ 16,200.00	\$ 2,430.00	\$ 18,630.00	\$ 982.61	\$ 147.39	\$ 1,130.00	\$ 15,217.39	\$ 2,282.61	\$ 17,500.00	
10. Marketing/Communications	\$ 14,000.00	\$ 2,100.00	\$ 16,100.00	\$ 521.74	\$ 78.26	\$ 600.00	\$ 13,478.26	\$ 2,021.74	\$ 15,500.00	
11. Staff Education and Training	\$ 1,325.00	\$ 198.75	\$ 1,523.75	\$ 455.43	\$ 68.32	\$ 523.75	\$ 869.57	\$ 130.43	\$ 1,000.00	
12. Subcontracts/Agreements	\$ 2,120.00	\$ 318.00	\$ 2,438.00	\$ 380.87	\$ 57.13	\$ 438.00	\$ 1,739.13	\$ 260.87	\$ 2,000.00	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Groceries and House supplies	\$ 5,000.00	\$ 750.00	\$ 5,750.00	\$ 306.52	\$ 45.98	\$ 352.50	\$ 4,693.48	\$ 704.02	\$ 5,397.50	
Fees and other charges	\$ 1,855.00	\$ 278.25	\$ 2,133.25	\$ 115.87	\$ 17.38	\$ 133.25	\$ 1,739.13	\$ 260.87	\$ 2,000.00	
Auto related	\$ 2,880.00	\$ 432.63	\$ 3,312.63	\$ 0.11	\$ 0.02	\$ 0.13	\$ 2,880.43	\$ 432.07	\$ 3,312.50	
dental	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ -	\$ -	\$ -	
Recruiting	\$ 2,120.00	\$ 318.00	\$ 2,438.00	\$ -	\$ -	\$ -	\$ 2,120.00	\$ 318.00	\$ 2,438.00	
Resident services	\$ 9,000.00	\$ 1,350.00	\$ 10,350.00	\$ 323.48	\$ 48.52	\$ 372.00	\$ 8,676.52	\$ 1,301.48	\$ 9,978.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 584,280.00</b>	<b>\$ 85,079.13</b>	<b>\$ 669,359.13</b>	<b>\$ 27,505.81</b>	<b>\$ 1,840.32</b>	<b>\$ 27,809.13</b>	<b>\$ 556,866.96</b>	<b>\$ 83,238.26</b>	<b>\$ 641,550.00</b>	


  
 Contractor Initials  
 Date Signed 4/28/2026

Exhibit C-16, Residential Services Budget, Amendment #5

New Hampshire Department of Health and Human Services										
Provider Name: <b>Dismas Home of New Hampshire, Inc.</b>										
Budget Request for: <b>Recovery Support Svcs</b>   Service: <b>Residential</b>										
Budget Period: <b>7/1/26-6/30/27</b>										
Indirect Cost Rate (if applicable) 15% <span style="float:right">40%</span>										
Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1. Total Salary/Wages	\$ 368,323.00	\$ 55,248.45	\$ 423,571.45	\$ 6,180.39	\$ 927.06	\$ 7,107.45	\$ 362,142.61	\$ 54,321.39	\$ 416,464.00	
2. Employee Benefits	\$ 38,970.00	\$ 5,845.50	\$ 44,815.50	\$ 12,400.43	\$ 1,860.07	\$ 14,260.50	\$ 26,569.57	\$ 3,985.43	\$ 30,555.00	
3. Consultants	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	\$ 9,860.87	\$ 1,479.13	\$ 11,340.00	\$ 6,139.13	\$ 920.87	\$ 7,060.00	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 900.00	\$ -	\$ 900.00	\$ 900.00	\$ -	\$ 900.00	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ 13,700.00	\$ -	\$ 13,700.00	\$ 13,727.00	\$ -	\$ 13,700.00	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational	\$ 1,320.00	\$ 198.00	\$ 1,518.00	\$ 450.43	\$ 67.57	\$ 518.00	\$ 869.57	\$ 130.43	\$ 1,000.00	
Lab	\$ 1,380.00	\$ 207.00	\$ 1,587.00	\$ 962.61	\$ 144.39	\$ 1,107.00	\$ 417.39	\$ 62.61	\$ 480.00	
Pharmacy	\$ 1,700.00	\$ 255.00	\$ 1,955.00	\$ 1,491.30	\$ 223.70	\$ 1,715.00	\$ 208.70	\$ 31.30	\$ 240.00	
Medical	\$ 1,060.00	\$ 159.00	\$ 1,219.00	\$ 781.74	\$ 117.26	\$ 899.00	\$ 278.26	\$ 41.74	\$ 320.00	
Office	\$ 1,855.00	\$ 278.25	\$ 2,133.25	\$ 1,072.39	\$ 160.86	\$ 1,233.25	\$ 782.61	\$ 117.39	\$ 900.00	
6. Travel	\$ 1,370.00	\$ 205.50	\$ 1,575.50	\$ 648.26	\$ 97.24	\$ 745.50	\$ 721.74	\$ 108.26	\$ 830.00	
7. Occupancy	\$ 25,000.00	\$ 3,750.00	\$ 28,750.00	\$ 8,400.00	\$ 1,260.00	\$ 9,660.00	\$ 16,600.00	\$ 2,490.00	\$ 19,090.00	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 1,272.00	\$ 190.80	\$ 1,462.80	\$ 228.52	\$ 34.28	\$ 262.80	\$ 1,043.48	\$ 156.52	\$ 1,200.00	
Postage	\$ 1,590.00	\$ -	\$ 1,590.00	\$ 1,410.00	\$ -	\$ 1,410.00	\$ 180.00	\$ -	\$ 180.00	
Subscriptions	\$ 2,025.00	\$ 303.75	\$ 2,328.75	\$ 1,242.39	\$ 186.36	\$ 1,428.75	\$ 782.61	\$ 117.39	\$ 900.00	
Audit and Legal	\$ 18,000.00	\$ 2,700.00	\$ 20,700.00	\$ 7,565.22	\$ 1,134.78	\$ 8,700.00	\$ 10,434.78	\$ 1,565.22	\$ 12,000.00	
Insurance	\$ 30,415.00	\$ 4,562.25	\$ 34,977.25	\$ 4,088.91	\$ 613.34	\$ 4,702.25	\$ 26,326.09	\$ 3,948.91	\$ 30,275.00	
Board Expenses	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 895.65	\$ 134.35	\$ 1,030.00	\$ 104.35	\$ 15.65	\$ 120.00	
8.5 Fundraising Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.75 Capital Campaign Expnses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ 16,200.00	\$ 2,430.00	\$ 18,630.00	\$ 10,026.09	\$ 1,503.91	\$ 11,530.00	\$ 6,173.91	\$ 926.09	\$ 7,100.00	
10. Marketing/Communications	\$ 14,000.00	\$ 2,100.00	\$ 16,100.00	\$ 8,191.30	\$ 1,228.70	\$ 9,420.00	\$ 5,808.70	\$ 871.30	\$ 6,680.00	
11. Staff Education and Training	\$ 1,325.00	\$ 198.75	\$ 1,523.75	\$ 281.52	\$ 42.23	\$ 323.75	\$ 1,043.48	\$ 156.52	\$ 1,200.00	
12. Subcontracts/Agreements	\$ 2,120.00	\$ 318.00	\$ 2,438.00	\$ 1,076.52	\$ 161.48	\$ 1,238.00	\$ 1,043.48	\$ 156.52	\$ 1,200.00	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Groceries and House supplies	\$ 5,000.00	\$ 750.00	\$ 5,750.00	\$ 434.78	\$ 65.22	\$ 500.00	\$ 4,565.22	\$ 684.78	\$ 5,250.00	
Fees and other charges	\$ 1,855.00	\$ 278.25	\$ 2,133.25	\$ 1,855.00	\$ 278.25	\$ 2,133.25	\$ -	\$ -	\$ -	
Auto related	\$ 2,880.00	\$ 432.00	\$ 3,312.00	\$ 706.09	\$ 105.91	\$ 812.00	\$ 2,173.91	\$ 326.09	\$ 2,500.00	
dental	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ -	\$ -	\$ -	
Recruiting	\$ 2,120.00	\$ 318.00	\$ 2,438.00	\$ 676.52	\$ 101.48	\$ 778.00	\$ 1,443.48	\$ 216.52	\$ 1,660.00	
Resident services	\$ 9,000.00	\$ 1,350.00	\$ 10,350.00	\$ 2,016.52	\$ 302.48	\$ 2,319.00	\$ 6,983.48	\$ 1,047.52	\$ 8,031.00	
	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 584,280.00</b>	<b>\$ 85,078.50</b>	<b>\$ 669,358.50</b>	<b>\$ 100,570.48</b>	<b>\$ 12,680.02</b>	<b>\$ 113,250.50</b>	<b>\$ 483,736.52</b>	<b>\$ 72,398.48</b>	<b>\$ 556,135.00</b>	

DS  
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Contractor Initials

Date Signed

4/28/2026

# State of New Hampshire

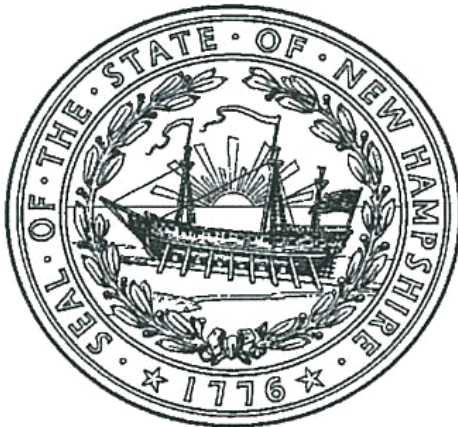
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that DISMAS HOME OF NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 01, 2014. 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: **719017**

Certificate Number: **0007913770**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 22nd day of April A.D. 2026.

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

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Santina Thibedeau, Board of Directors Chair, 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 Dismas Home of New Hampshire, Inc.  
(Corporation/LLC Name)

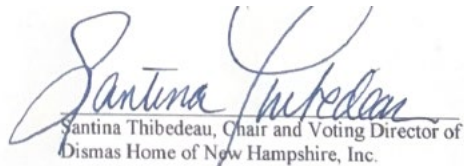
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on April 11, 2026, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Cheryll Andrews, Executive Director (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Dismas Home of New Hampshire, Inc.

to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/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.



Santina Thibedeau, Chair and Voting Director of  
Dismas Home of New Hampshire, Inc.

Dated: 4.22.26



DISMHOM-01

PSMITH

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/22/2026

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

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

<b>PRODUCER</b> MBI Company Group LLC. 280 State Street North Haven, CT 06473	<b>CONTACT NAME:</b> Patricia Smith <b>PHONE (A/C, No, Ext):</b> _____ <b>FAX (A/C, No):</b> _____ <b>E-MAIL ADDRESS:</b> patricia.smith@mbi-ins.com												
<b>INSURER(S) AFFORDING COVERAGE</b>													
<b>INSURED</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">INSURER A : <b>Technology Insurance Company</b></td> <td style="width: 20%; text-align: center;"><b>42376</b></td> </tr> <tr> <td>INSURER B : <b>AmTrust North America</b></td> <td style="text-align: center;"><b>2538</b></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER A : <b>Technology Insurance Company</b>	<b>42376</b>	INSURER B : <b>AmTrust North America</b>	<b>2538</b>	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER A : <b>Technology Insurance Company</b>	<b>42376</b>												
INSURER B : <b>AmTrust North America</b>	<b>2538</b>												
INSURER C :													
INSURER D :													
INSURER E :													
INSURER F :													
Dismas Home of New Hampshire Inc. 102 Fourth Street Manchester, NH 03102													

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS														
<b>A</b>	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	<b>X</b>	<b>X</b>	<b>WPP191763505</b>	<b>5/11/2026</b>	<b>5/11/2027</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ <b>1,000,000</b></td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;">\$ <b>100,000</b></td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;">\$ <b>5,000</b></td></tr> <tr><td>PERSONAL &amp; ADV INJURY</td><td style="text-align: right;">\$ <b>1,000,000</b></td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;">\$ <b>3,000,000</b></td></tr> <tr><td>PRODUCTS - COMP/OP AGG</td><td style="text-align: right;">\$ <b>3,000,000</b></td></tr> <tr><td><b>PROFFESIONAL AN</b></td><td style="text-align: right;">\$ <b>3,000,000</b></td></tr> </table>	EACH OCCURRENCE	\$ <b>1,000,000</b>	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ <b>100,000</b>	MED EXP (Any one person)	\$ <b>5,000</b>	PERSONAL & ADV INJURY	\$ <b>1,000,000</b>	GENERAL AGGREGATE	\$ <b>3,000,000</b>	PRODUCTS - COMP/OP AGG	\$ <b>3,000,000</b>	<b>PROFFESIONAL AN</b>	\$ <b>3,000,000</b>
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<b>PROFFESIONAL AN</b>	\$ <b>3,000,000</b>																				
<b>B</b>	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> Comp Ded \$1,000 <input checked="" type="checkbox"/> Collision Ded \$1,000			<b>WPP2038995 02</b>	<b>5/11/2026</b>	<b>5/11/2027</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>COMBINED SINGLE LIMIT (Ea accident)</td><td style="text-align: right;">\$ <b>1,000,000</b></td></tr> <tr><td>BODILY INJURY (Per person)</td><td style="text-align: right;">\$</td></tr> <tr><td>BODILY INJURY (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>PROPERTY DAMAGE (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	COMBINED SINGLE LIMIT (Ea accident)	\$ <b>1,000,000</b>	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
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	\$																				
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AGGREGATE	\$ <b>1,000,000</b>																				
	\$																				
<b>B</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		<b>N / A</b>	<b>WWC3854477</b>	<b>5/11/2026</b>	<b>5/11/2027</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><input checked="" type="checkbox"/> PER STATUTE <input checked="" type="checkbox"/> OTH-ER</td> <td></td> </tr> <tr><td>E.L. EACH ACCIDENT</td><td style="text-align: right;">\$ <b>500,000</b></td></tr> <tr><td>E.L. DISEASE - EA EMPLOYEE</td><td style="text-align: right;">\$ <b>500,000</b></td></tr> <tr><td>E.L. DISEASE - POLICY LIMIT</td><td style="text-align: right;">\$ <b>500,000</b></td></tr> </table>	<input checked="" type="checkbox"/> PER STATUTE <input checked="" type="checkbox"/> OTH-ER		E.L. EACH ACCIDENT	\$ <b>500,000</b>	E.L. DISEASE - EA EMPLOYEE	\$ <b>500,000</b>	E.L. DISEASE - POLICY LIMIT	\$ <b>500,000</b>						
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<b>A</b>	<b>Prof. Liability</b>			<b>WPP191763505</b>	<b>5/11/2026</b>	<b>5/11/2027</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><b>Aggregate</b></td><td style="text-align: right;"><b>3,000,000</b></td></tr> </table>	<b>Aggregate</b>	<b>3,000,000</b>												
<b>Aggregate</b>	<b>3,000,000</b>																				

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

<b>CERTIFICATE HOLDER</b>  State of NH Department of Health and 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: Dismas Home of New Hampshire, Inc.**


**Entity's Contact Information: For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Cheryll Andrews, Executive Director,  
Cheryll.andrews@dismashomeng.org

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

Name: Cheryll Andrews Title: Executive Director

Signature: 

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

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
<b>Cavanaugh, Casey</b>	St Anselm College
<b>Foss, Charlie</b>	retired
<b>Kelley, Joyce</b>	M&T Bank
<b>Hodapp, Mark</b>	retired
<b>Hutchings, Madeline, Vice Chair</b>	Sheehan Phinney Bass & Green
<b>Lesperance, Persephanie</b>	Grand Maison Recovery
<b>McCarthy-Brown, Julie, Emeritas- Founder</b>	retired
<b>McGarry, Carol, Treasurer</b>	retired
<b>Schriever, Darren</b>	SkyTerra Technologies
<b>Thibedeau, Santina, Chair</b>	Milford School District
<b>Young, Mariette, Secretary</b>	retired
<b>Marchetti, Tom</b>	Marchetti & Brown Insurance Group

**C. 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>Cheryll Andrews</b>	Executive Director	107,100	\$42,960
<b>Colleen Brough</b>	Operations Director	105,000	\$52,500
<b>Wyndi Cashman</b>	Clinical Director	\$95,000	\$95,000
<b>Dawn Catalanotti</b>	Finance Director	\$75,000	\$75,000

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

**D. 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).

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**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**E. 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>

13541	Dismas Home of New Hampshire, Inc.	102 Fourth Street	Manchester	NH	03102	G	5/15/2026
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**FINANCIAL DISCLOSURES**

**F. 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>Program Services Revenue</i>	\$	<i>Other salaries &amp; wages</i>	\$
<i>Interest &amp; Dividends</i>	\$	<i>Payroll taxes &amp; employee benefits</i>	\$
<i>All other Revenue</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<u>Total Revenue</u>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
		<i>All other expenses</i>	\$
		<u>Total Expenses</u>	\$

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &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>	\$		



**Dismas Home**  
NEW HAMPSHIRE

**Mission Statement** - Dismas Home of NH is a treatment and re-entry program for justice involved women including veterans, with substance use disorder. Dismas offers them the opportunity to improve their lives. We provide effective clinical treatments and a wide range of social support services, in a safe, loving home-like residential environment.

# *Financial Statements*

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## **DISMAS HOME OF NEW HAMPSHIRE, INC.**

**FOR THE YEARS ENDED  
DECEMBER 31, 2023 AND 2022  
AND  
INDEPENDENT AUDITORS' REPORT**

*Leone,  
McDonnell  
& Roberts*  
PROFESSIONAL ASSOCIATION

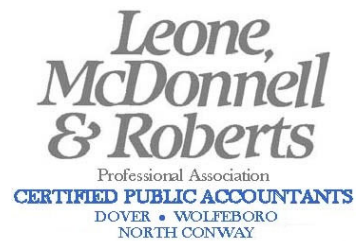
CERTIFIED PUBLIC ACCOUNTANTS

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**DECEMBER 31, 2023**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 – 2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7 – 13



## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Dismas Home of New Hampshire, Inc.

### **Opinion**

We have audited the accompanying financial statements of Dismas Home of New Hampshire, Inc., (a nonprofit organization) which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows (all with prior year summarized) for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Dismas Home of New Hampshire, Inc., as of December 31, 2023 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Dismas Home of New Hampshire, Inc., and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

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

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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 generally accepted auditing standards, we:

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

## **December 31, 2022 Unaudited Financial Statements**

The accompanying statement of financial position of Dismas Home of New Hampshire, Inc. as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements were not audited, reviewed, or compiled by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

*Leone, McDonnell & Roberts  
Professional Association*

Wolfeboro, New Hampshire  
August 15, 2024

**DISMAS HOME OF NEW HAMPSHIRE, INC.****STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2023  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<b><u>ASSETS</u></b>		<b>2023</b>	<b>2022</b>
	<b><u>Without Donor</u></b>	<b><u>With Donor</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>Restrictions</u></b>	<b><u>Restrictions</u></b>	<b><u>(Audited)</u></b>	<b><u>(Unaudited)</u></b>
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 504,652	\$ 26,044	\$ 530,696	\$ 562,322
Accounts receivable	160,538	-	160,538	180,542
Unconditional promises to give	91,890	-	91,890	-
Prepaid expenses	9,711	-	9,711	8,009
Total current assets	<u>766,791</u>	<u>26,044</u>	<u>792,835</u>	<u>750,873</u>
<b>PROPERTY</b>				
Buildings and improvements	175,389	-	175,389	155,227
Vehicles	15,735	-	15,735	15,735
Furniture, fixtures and equipment	11,987	-	11,987	7,337
Total	203,111	-	203,111	178,299
Less accumulated depreciation	<u>(98,537)</u>	<u>-</u>	<u>(98,537)</u>	<u>(81,737)</u>
Property, net	<u>104,574</u>	<u>-</u>	<u>104,574</u>	<u>96,562</u>
<b>OTHER ASSETS</b>				
Unconditional promises to give	153,466	-	153,466	-
Right of use asset	8,282	-	8,282	10,141
Total other assets	<u>161,748</u>	<u>-</u>	<u>161,748</u>	<u>10,141</u>
Total assets	<u>\$ 1,033,113</u>	<u>\$ 26,044</u>	<u>\$ 1,059,157</u>	<u>\$ 857,576</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
<b>CURRENT LIABILITIES</b>				
Current portion of long term debt	\$ 3,236	\$ -	\$ 3,236	\$ 3,100
Accounts payable	31,551	-	31,551	9,647
Accrued expenses	28,863	-	28,863	4,002
Total current liabilities	<u>63,650</u>	<u>-</u>	<u>63,650</u>	<u>16,749</u>
<b>LONG TERM LIABILITIES</b>				
Long term debt, less current portion shown above	128,767	-	128,767	135,400
Right of use liability	8,282	-	8,282	10,141
Total long term liabilities	<u>137,049</u>	<u>-</u>	<u>137,049</u>	<u>145,541</u>
Total liabilities	<u>200,699</u>	<u>-</u>	<u>200,699</u>	<u>162,290</u>
<b>NET ASSETS</b>				
Without donor restrictions	832,414	-	832,414	667,481
With donor restrictions	-	26,044	26,044	27,805
Total net assets	<u>832,414</u>	<u>26,044</u>	<u>858,458</u>	<u>695,286</u>
Total liabilities and net assets	<u>\$ 1,033,113</u>	<u>\$ 26,044</u>	<u>\$ 1,059,157</u>	<u>\$ 857,576</u>

See Notes to Financial Statements

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**  
**WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<b><u>Without Donor Restrictions</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>2023 Total (Audited)</u></b>	<b><u>2022 Total (Unaudited)</u></b>
<b>REVENUES</b>				
Donations	\$ 526,248	\$ -	\$ 526,248	\$ 337,611
Government grants	595,911	35,000	630,911	603,089
Program revenue	34,693	-	34,693	134,712
In kind donations	25,045	-	25,045	24,800
Investment income	(122)	-	(122)	167
Other	2,500	-	2,500	-
	<u>1,184,275</u>	<u>35,000</u>	<u>1,219,275</u>	<u>1,100,379</u>
Total revenues	1,184,275	35,000	1,219,275	1,100,379
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenues	<u>1,184,275</u>	<u>35,000</u>	<u>1,219,275</u>	<u>1,100,379</u>
<b>EXPENSES</b>				
Program	665,594	36,761	702,355	546,981
General and administrative	173,940	-	173,940	134,943
Fundraising	179,808	-	179,808	115,299
	<u>1,019,342</u>	<u>36,761</u>	<u>1,056,103</u>	<u>797,223</u>
Total expenses	1,019,342	36,761	1,056,103	797,223
<b>CHANGE IN NET ASSETS</b>	164,933	(1,761)	163,172	303,156
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>667,481</u>	<u>27,805</u>	<u>695,286</u>	<u>392,130</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 832,414</u>	<u>\$ 26,044</u>	<u>\$ 858,458</u>	<u>\$ 695,286</u>

See Notes to Financial Statements

**DISMAS HOME OF NEW HAMPSHIRE, INC.****STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>2023 Total (Audited)</u>	<u>2022 Total (Unaudited)</u>
Salaries and wages	\$ 442,570	\$ 88,061	\$ 42,984	\$ 573,615	\$ 409,896
Payroll taxes	36,311	7,298	3,367	46,976	34,156
Employee benefits	2,744	19,500	187	22,431	22,563
Other employee expenses	<u>12,434</u>	<u>1,552</u>	<u>-</u>	<u>13,986</u>	<u>4,898</u>
	494,059	116,411	46,538	657,008	471,513
Capital campaign expenses	9,100	-	78,390	87,490	-
Home expenses	61,885	1,884	-	63,769	83,672
Fundraising events	-	-	38,288	38,288	22,160
Office	20,727	13,795	434	34,956	14,039
Advertising	6,498	18,378	2,750	27,626	32,118
Professional fees	20,025	5,175	-	25,200	5,977
Rent	24,800	-	-	24,800	28,611
Insurance	15,995	1,318	1,198	18,511	21,900
Consultants	7,780	-	9,915	17,695	38,542
Depreciation	16,800	-	-	16,800	16,272
Utilities	15,760	-	-	15,760	16,422
Interest	-	12,503	-	12,503	-
Vehicle expense	3,941	47	-	3,988	3,326
Bank charges	324	500	2,295	3,119	3,406
Bad debts	2,039	-	-	2,039	29,741
Training	1,534	530	-	2,064	4,481
Board expenses	-	1,398	-	1,398	32
Dues and subscriptions	275	1,057	-	1,332	1,065
Taxes and licenses	380	82	-	462	289
Travel	433	15	-	448	601
Other	<u>-</u>	<u>847</u>	<u>-</u>	<u>847</u>	<u>3,055</u>
Total functional expenses	<u>\$ 702,355</u>	<u>\$ 173,940</u>	<u>\$ 179,808</u>	<u>\$ 1,056,103</u>	<u>\$ 797,222</u>

See Notes to Financial Statements

**DISMAS HOME OF NEW HAMPSHIRE, INC.****STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<b>2023</b> <b>(Audited)</b>	<b>2022</b> <b>(Unaudited)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 163,172	\$ 303,156
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation expense	16,800	16,272
(Increase) decrease in assets:		
Accounts receivable	20,004	(32,056)
Unconditional promises to give	(245,356)	-
Prepaid expenses	(1,702)	(2,513)
Increase (decrease) in liabilities:		
Accounts payable	21,904	(15,245)
Accrued expenses	24,861	(1,327)
	<u>(317)</u>	<u>268,287</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property	<u>(24,812)</u>	<u>(27,140)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(24,812)</u>	<u>(27,140)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Additional borrowings of long term debt	-	10,141
Repayments of long term debt	<u>(6,497)</u>	<u>-</u>
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>	<u>(6,497)</u>	<u>10,141</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(31,626)	251,288
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>562,322</u>	<u>311,034</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 530,696</u>	<u>\$ 562,322</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 12,503</u>	<u>\$ -</u>

See Notes to Financial Statements

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General**

Dismas Home of New Hampshire, Inc. (the Organization) is a New Hampshire nonprofit corporation organized to operate a home in Manchester, New Hampshire where formerly incarcerated women can live after leaving prison for a period of time as they transition back into society.

**Basis of Accounting**

The Organization's financial statements are presented on the accrual basis of accounting.

**Basis of Presentation**

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization 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 board of directors.

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

**Accounting Estimates**

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

**Fair Value of Financial Instruments**

Accounting Standard Codification No. 825, "Financial Instruments," requires the Organization to disclose estimated fair value for its financial instruments. The carrying amounts of accounts receivable, accounts payable, and accrued expenses approximate fair value because of the short maturity of those instruments.

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of demand deposits and highly liquid investments with original maturities of three months or less.

**Property and Depreciation**

Purchased property is recorded at cost, or if donated, at estimated fair value on the date received. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method over the estimated useful lives of the related assets as follows:

Buildings and improvements	39 years
Furniture, fixtures and equipment	5 to 15 years
Vehicles	5 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation and any gain or loss is recognized. Depreciation expense for the years ended December 31, 2023 and 2022 totaled \$16,800 and \$16,272, respectively.

**Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires within the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**Promises to Give**

Contributions are recognized when the donor makes a promise to give to Dismas Home of New Hampshire, Inc. that is, in substance, unconditional.

The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on prior years' experience and management's analysis of specific promises made. Promises to give for the year ended December 31, 2023 totaled \$245,356. There were no promises to give at December 31, 2022.

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**Advertising Policy**

The Organization's policy is to expense advertising costs as incurred. Advertising expenses for the years ended December 31, 2023 and 2022 totaled \$27,626 and \$32,118, respectively.

**Income Taxes**

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. As such, the Organization is exempt from income tax on its exempt function income.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed the Organization's tax position taken on its income tax returns for all open years, which includes the previous three tax years, and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

**Summarized Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

**In-Kind Donations**

Dismas Home of New Hampshire, Inc. is the beneficiary of a donation of in kind in the form of facilities utilized by the Organization. The value of in-kind rent is recorded at the market rate for the property based upon a recent appraisal. The fair value of donated facilities included as contributions in the financial statements and the corresponding program expenses totaled \$25,045 and \$24,800 for each of the years ended December 31, 2023 and 2022, respectively.

**Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Functional expenses are classified by the type of activity for which expenses are incurred, such as general and administrative, fundraising and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that was primarily based on staffing costs directly attributable by function.

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**Revenue Recognition**

Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as restricted if they are received with donor-imposed stipulations that limit the use of the donated assets. Contributions can be without donor restrictions or with donor restrictions. Program service fees are recognized when the services are performed.

**NOTE 2**

**LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of December 31:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Financial assets at year end:		
Cash and cash equivalents	\$ 530,696	\$ 562,322
Accounts receivable	160,538	180,542
Promises to give	<u>245,356</u>	<u>-</u>
Total financial assets	<u>936,590</u>	<u>742,864</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	26,044	27,805
Promises to give	<u>153,466</u>	<u>-</u>
Total amounts not available within one year	<u>179,510</u>	<u>27,805</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 757,080</u>	<u>\$ 715,059</u>

The Organization's goal is generally to maintain financial assets to meet 30 days of operating expenses which approximated \$88,000 and \$63,000 at December 31, 2023 and 2022, respectively.

**DISMAS HOME OF NEW HAMPSHIRE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**NOTE 3**      **LONG TERM DEBT**

The long term debt consisted of the following at December 31:

	<b><u>2023</u></b>	<b><u>2022</u></b>
2.75% note payable to the Small Business Administration in monthly installments for principal and interest of \$592 through August 2050. The note is collateralized by certain improvements to the property.	\$ 132,003	\$ 138,500
Less current portion due within one year	3,236	3,100
Total long term debt	\$ 128,767	\$ 135,400

The scheduled maturities of the long term debt as of December 31, 2023 were as follows:

<b><u>Year ending December 31</u></b>	<b><u>Amounts</u></b>
2024	\$ 3,236
2025	3,625
2026	3,726
2027	3,829
2028	3,936
Thereafter	113,651
Total	\$ 132,003

**NOTE 4**      **OPERATING LEASES**

The Organization accounts for its operating leases under FASB ASC 842. As such, a right of use (“ROU”) asset and corresponding lease liability are recorded in the statement of financial position. ROU assets represent the Organization’s right to use an underlying asset for the lease term and the lease liability represents their obligation to make the lease payments arising from the lease.

Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The discount rate related to the Organization’s lease liability as of December 31, 2023 was 4.27%, which is based upon the risk-free borrowing rates commensurate with the lease term. At December 31, 2023 and 2022 the right of use asset and lease liability totaled \$8,282 and \$10,141, respectively.

**DISMAS HOME OF NEW HAMPSHIRE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

Total rent for the years ended December 31, 2023 and 2022 totaled \$2,453 and \$263, respectively.

Lease liability maturities are as follows:

<b><u>Year Ending</u></b> <b><u>December 31:</u></b>	<b><u>Amount</u></b>
2024	\$ 2,256
2025	2,256
2026	2,256
2027	<u>2,256</u>
Total undiscounted lease liability	9,024
Less imputed interest	<u>(742)</u>
Total lease liability	<u>\$ 8,282</u>

**NOTE 5 CONCENTRATION OF CREDIT RISK**

The Organization maintains cash accounts in one financial institution located in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year the combined balances may exceed the \$250,000 FDIC insured balance. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

**NOTE 6 CONTINGENCIES**

The Organization receives funds under various grants. Under the terms of the agreements, the Organization is required to use the funds for purposes specified by the grantor. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2023 and 2022.

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**NOTE 7 NET ASSETS WITH DONOR RESTRICTIONS**

At December 31, 2023 and 2022, net assets with donor restrictions totaled \$26,044 and \$27,805, respectively, and consisted of the various unexpended, purpose restricted donations.

**NOTE 8 RECLASSIFICATIONS**

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

**NOTE 9 SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through August 15, 2024, the date the financial statements were available to be issued.

# Cheryll Andrews

Executive Director

## SUMMARY

I am an accomplished fundraising professional with more than 20 years of relationship building experience. Combine these skills with creativity, passion, and a vision for the future, and you have a natural fit for an Executive Director.

## Key Skills

Relationship Building

Major Gifts Development

Volunteer Management

Collaborative Partner

Creative Strategic Thinking

Project Management

Budget Planning

## EXPERIENCE

*2/2021- present:*

*Executive Director • Management • Dismas Home of NH, Inc.*

**Responsibility:** Work in partnership with the Board of Directors, and implement the organization's strategic vision to expand program services, to serve more women; collaborate with the Dismas Leadership Team to ensure the organization is in compliance with state and federal guidelines and regulations; be the organization's outreach ambassador and lead fundraiser.

**Major Accomplishments:**

In five years, increased Year End revenue \$438,008 to \$2,000,000; Assisted the Board of Directors to move successfully to a "governing" board and updated governance policies and procedures; added 6 new board members; added four new positions to the staff roster: Operations Director, HR Specialist, Communications Specialist and a Development Director; Increased the number of collaborating community partners to include: NH Department of Corrections, 10 county jails and treatment court counselors and case managers, Manchester and Concord area Human Resources Association Chapters; prepared for a funding feasibility study to test the market for a capital campaign including: a case for support, test budget, and research on successful program examples in other states.

*1/2018- 5/2020:*

*Executive Director • Management • Great Waters Music*

**Responsibility:** Manage the organization to implement the strategic direction approved by the board of directors.

**Major Accomplishments:**

Doubled the size of the board of directors from 7 to 14. Increased revenue by 108% from 2018 to 2019. Built and implemented a strategic plan that resulted in the launch of a \$1,000,000 Capital Campaign and raised 38% in the first 4 months (November 2019- February 2020 before Covid 19). Maintained a high donor retention rate. Increased the number of major gifts each year by 50%.

*5/2012-8/2017:*

*Go Red For Women Director • Development*

*American Heart Association*

**Responsibility:** Manage annual campaign, Manchester and Boston

**Major Accomplishments:**

Increased the number of Circle of Red members by 300% implemented fundraising events for up to 500 guests in multiple metro-markets. Managed a volunteer committee of 10-15 community leaders.

# Colleen Brough

## Senior Director of Business Operations and Development

### Organize & Focus Operations Around A True Mission for Maximum Impact

Hands-on professional with fundamental skills to drive success. High-achieving administrative manager driven to increase productivity through efficiency, team cohesion, product delivery and lifelong learning. Keep executives organized through setting clear expectations, empowering the team, facilitating strong communication, artful articulation and the ability to display grace under pressure. Exemplify leadership, both independently and in a team environment.

### Skills

- Business Operations Management
- Finance & Accounting Operations
- Communication Skills
- C-Suite Level Personal Assistant Support
- Conflict Resolution
- Business Systems Management
- Time Management
- Multitasking Abilities
- Training & Development
- Team Building: Innovative Strategic Planning

## Professional Experience

**Dismas Home of New Hampshire**

August 2022 to Present

### Director of Operations

Provide operational oversight and support regulatory alignment across multiple licensed programs, ensuring adherence to state, federal, Medicaid, and BDAS contractual requirements.

Partner with Executive and Clinical leadership to translate strategic and clinical decisions into operational procedures, workflows, and implementation plans.

Direct audit and regulatory readiness efforts, including preparation for licensing reviews, Medicaid audits, and external monitoring; coordinate documentation, timelines, and corrective action planning.

Oversee non-clinical operational systems including facilities management, safety and security, emergency preparedness, transportation, IT coordination, and vendor relations to ensure program stability and compliance.

Develop, implement, and maintain operational, clinical, and resident policies to align regulatory requirements with organizational practices; conduct ongoing policy reviews and updates.

Monitor organizational readiness for inspections and audits by aligning documentation, procedures, and staff practices with regulatory expectations.

Identify operational and compliance risks; provide recommendations to executive leadership to support informed decision-making and mitigate potential issues.

Support quality improvement initiatives, internal audits, and performance monitoring to strengthen operational efficiency and regulatory adherence.



Collaborate with Human Resources by providing operational insight into staffing structures, workforce planning, and organizational processes impacting program delivery.

Maintain and manage relationships with external stakeholders including DHHS, BDAS, managed care organizations, and other regulatory and oversight partners.

Contribute to leadership team discussions, offering operational perspective on staffing, facilities, safety, and program operations to ensure alignment with funding and licensing requirements

**Mount Prospect Academy-Becket Family of Services**

Nov 2020 to July 2022

**Administrative & Quality Assurance Manager**

Provide administrative support to the Clinical Operations Directors and the administrative team. Supports the overall functioning of the offices in the development and maintenance of quality assurance systems, data, and clerical support.

Manage and support administrative processes relating to quality assurance and enhancement.

Review clinical files for regulatory compliance and quality assurance.

Audit Discharge Binders during the final review

Assist, when needed, with census tracking (new, discharged, transitioned, and update data)

Supports Clinical Director and supervisors in projects and development of systems, maintaining and creating program data as needed.

Supervise four to five Administrative Assistants, including providing weekly check in meetings, regular evaluations, time & attendance management, training, and coaching to ensure optimal office functioning,

Delegate to Administrative Assistant as appropriate

Supports other administrative faculty and staff; helping in streamlining of work processes and training as needed.

Develops and maintains new quality assurance measures and procedures.

Attend strategic planning meetings, staff meetings and administrative meetings providing updates and input

Updates procedure documents as they pertain to compliance, documentation, and data management.

Troubleshoot and maintains computer tracking system(s) including but not limited to KaleidaCare, SharePoint, and Paycor

Regularly inspects and monitors Office Safety Compliance for Plymouth, Rochester, Keene, and Nashua Offices

HIPPA Liaison Team Member: attends quarterly meetings, updates staff, and submits any PHI related reports.

Supervise four to five Administrative Assistants, including providing weekly check in meetings, regular evaluations, time & attendance management, training, and coaching to ensure optimal office functioning,

Delegate to Administrative Assistant as appropriate

Supports other administrative faculty and staff; helping in streamlining of work processes and training as needed.

Develops and maintains new quality assurance measures and procedures.

Attends strategic planning meetings, staff meetings and administrative meetings providing updates and input

Updates procedure documents as they pertain to compliance, documentation, and data management

Troubleshoot and maintains computer tracking system(s) including but not limited to KaleidaCare, SharePoint, and Paycor

Regularly inspects and monitors Office Safety Compliance for Plymouth, Rochester, Keene, and Nashua Offices

HIPPA Liaison Team Member: attends quarterly meetings, updates staff, and submits any PHI related incident reports.

**AMERICAN HEART ASSOCIATION**, Remote

2006 to 2019

### **Senior Director Business Operations & Development**

Planned and monitored day-to-day operations. Safeguarded and augmented efficiency of operations to facilitate accelerating development and long-term success. Supervised and mentored Director(s) Operations and supported staff, providing constructive feedback. Maintained judgement, discretion and confidentiality. Evaluated efficiency of business procedures according to organization objectives and applied improvements.

Managed team of 8 - 15 Field Support Directors, ensuring KPIs were in place and targets were met for over 50 events: luncheons, GALA's, Heart Walks, and leadership meetings.

Created how-to procedures, databases, and policies for recruiting, managing and retaining volunteers to assist in targeted recruitment of volunteers needed to provide support for events.

Streamlined HR efficiencies as liaison to Human Resources department. Hired new employees, coordinated orientations, and provided training for new employees.

Provided mid-year / year-end performance reviews, disciplinary actions and employee development 8 - 15 staff, ensuring maximum performance while guiding staff, offering feedback and corrective action.

Liaised between SVP and multiple business divisions, improving communication through assessment of KPIs and regular review to ensure KPIs were achieved.

Cross-trained staff at multiple levels (Sales Directors, Field Support, Executive Directors), improving data integrity and management while working in many systems such as Enterprise One, Dynamics CRM, Microsoft Office, and event-based systems.

Assessed and planned for department changes by providing systematic approach to addressing issues and managing change successfully as a leader. Collaborated with department managers to assess needs associated with event management and finance operations

and sales strategies, ensuring a sense of unity and teamwork and enhancing the efficiency and productivity of the departments.

Trained, coached, and mentored staff, ensuring smooth adoption of new systems, policies and programs.

Managed and executed business plans and communicated company vision and objectives to motivate teams through setting support priorities, focusing available resources and follow through to strengthen day-to-day operations.

Reduced budgetary expenditures by effectively negotiating contracts for more advantageous terms.

Supported regulatory compliance by overseeing all audits to verify protocol adherence and top-level decision-making and strategy planning, forging productive relationships with top leaders and serving as key advocate for various personnel issues, ensuring the utmost confidentiality.

Implemented CRM team to guarantee operational quality and team efficiency procedures.

Managed, trained and motivated Business Operation Directors and Field Support Coordinators to continuously improve knowledge and abilities in areas of operations such as budgeting, materials procurement, and data management.

## **Education**

Bachelor of Arts, Suma Cum Laude, Rivier University, Nashua, NH, January 2, 2025

## **Technical Skills**

Microsoft Office to include Excel, Microsoft Word, PowerPoint and Outlook, Skype, One Drive, Dynamics CRM, Greater Giving, Blackbaud, CANVA, Enterprise One (Payable / Receivable), PeopleSoft, Sharepoint.

## **Professional Affiliations**

Rivier University, American Society of Administrative Professionals

## **Volunteerism**

- Great Waters Music Festival, Wolfeboro, NH
- Andy Blacksmith's Ride for Life, Seacoast Harley-Davidson



# Wyndi Cashman

## OBJECTIVE

To work, volunteer, and advocate in the mental health field using my experience, knowledge, and resources to help those with a history of substance use and other mental health disorders.

## COMPETENCIES

- Excellent Client Relations Skills
- Strong Organizational Skills
- Advanced Data Entry Competence
- Software: Microsoft Office Suite, Adobe, QuickBooks, Electronic Health Records
- Extensive knowledge of HIPAA and 42 CFR part 2 client protections

## ADDRESS

[Redacted]

## PHONE

[Redacted]

[Redacted]

## PROFILE

[Redacted]

## EXPERIENCE

March 2023 – Current  
Mental Health Counselor • Social Worker  
Strafford County Dept. of Corrections • Dover, NH

- Facilitate recovery support groups using evidenced-based interventions.
- Provide counseling services to individuals contemplating or actively seeking help with substance use and other mental health disorders while incarcerated.
- Conduct level of care assessments and make appropriate recommendations for community corrections and NH Drug Court.

July 2019 – October 2023  
Substance Use Disorder Clinician • Seacoast Mental Health Center • Portsmouth, NH

Case management of an assigned case load; developed and maintained therapeutic relationship with clients, monitored progress and client status, identified significant client changes that warranted clinical, medical, or further intervention. Worked in partnership with other behavioral health professionals to engage individuals who may benefit from recovery support and mental health services.

2018 – 2019  
Counselor/Case Manager • Lowell House Inc. • Tewksbury, MA

## EDUCATION

2022-2024  
University of New Hampshire, Durham, NH  
Masters in Social Work (MSW)

2019-2021  
Southern New Hampshire University, Manchester, NH  
Bachelor of Arts Degree, Human Services, Addiction Studies  
3.78 G.P.A., Magna Cum Laude

## CERTIFICATIONS

- |  |      |
|--|------|
| Licensed Alcohol Drug Counselor (LADC)<br>NH Board of Licensing for Alcohol and Other Drug Use Professionals   | 2022 |
| Certified Recovery Support Worker (CRSW)<br>NH Board of Licensing for Alcohol and Other Drug Use Professionals | 2019 |
| CCAR Recovery Coach Academy<br>Reality Check, Jaffrey, NH  | 2017 |

## REFERENCES

Available upon request

# Dawn S. Catalanotti

Extensive experience in financial oversight, fund accounting, records management, database management and compliance. Detail oriented, highly organized with strong communication skills working with broad audiences. Possess independent, collaborative professional working skills. Proven integrity in the workplace. Excellent at working with people of diverse backgrounds, demographics, and experiences.

## Experience

### New Hampshire Coalition of Recovery Residences - Concord, NH

2020 - Present

#### Business/Finance Manager

- Maintain finances utilizing fund accounting system for \$350k cash assets, \$650k operating budget accurately, with proper supporting documentation
- Maintain compliance with State, Federal and private grants
- Ensure all financial controls and policies are maintained and followed by entire organization
- Ensure proper recording/acknowledgement of donations for IRS compliance
- Complete invoices for reimbursement grants accurately & timely
- Process and record payroll; verify payroll service makes monthly tax deposits, files all required reports and issues W-2's/W-3; maintain confidential employee records; complete annual Worker's Comp. audit
- Perform monthly bank reconciliations
- Prepare monthly financials for Board meetings; support Treasurer producing Treasurer's Report; support Executive Director and Treasurer with building budgets, other financial duties as necessary
- Experience preparing annual IRS 990 Form and relevant Schedules

#### Housing Certification Program Manager

- Manage housing certification program for Recovery Housing in New Hampshire according to a national standard
- Ensure residence's compliance with 31 standards through verification of policies, documentation, attestations, onsite visits, and extensive resident & management interviews
- Annual site inspections of 100+ recovery homes
- Streamlined certification processes as certified homes grew from 20 to 100+ houses
- Manage and support 30+ housing operators ensuring timely completion of recertification; provide technical assistance, education on best practices
- Manage certification team members; assign & oversee responsibilities to ensure timely and consistent process
- Oversee database of certified and in-process recovery residences ensuring accuracy of data
- Provide detailed reports to Executive Director on status of in-process, certified & recertifying houses
- Member National Alliance for Recovery Residences Standards Workgroup

### Church of Our Saviour - Milford, NH

2006 - Present

#### Full Charge Bookkeeper – very part-time

2006 - Present

- Maintain fund accounting system for \$700k cash assets, \$200k operating budget accurately tracking 40+ funds; ensure proper supporting documentation for all transactions
- Proof and post all weekly donations, general income, invoices, electronic payments; print checks for processing
- Process and record payroll; make monthly 941 deposits, prepare quarterly 941 reports, W-2's/W-3, and 1099's/1096; maintain confidential employee records; complete annual Worker's Comp audit
- Reconcile all bank accounts; generate monthly financial reports for Finance Committee and Vestry
- Maintain all records for annual Diocesan required audit
- Assist in developing annual budget with Church Treasurer and Finance Chair
- Maintain member giving records, contribution envelope numbers, and confidential pledge record

#### Parish Administrator

2014 - 2020

- Managed day-to-day operations and facility for medium-sized parish
- Coordinated and communicated parish programs & activities through publications, correspondences, telephone and electronic means; managed office and parish supplies consistently within or below budget

**Dawn S. Catalanotti**

- Assisted parish officers, vestry, committee chairs and parishioners in performing their respective missions
- Prepared weekly worship bulletins, parish mailings, Annual & Parochial reports, weekly & monthly newsletters
- Managed church activities by maintaining church calendar, scheduling lay ministers and other volunteers, coordinated use of church building by outside groups
- Maintain parish membership database for 100+ parish families
- Oversight of Parish Sexton

**Served as Treasurer (volunteer) 2003 - 2006**

**Past Bookkeeping Clients**

The Frame Depot – Milford, NH	2006 - 2020
Twin Valley Farm – Pepperell, MA	2010 - 2020
JM on the Level – Wilton, NH	2018 - 2020

**Education**

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**University of New Hampshire – Durham, NH**

Bachelors of Science in Business Administration – Cum Laude

**Additional Employment**

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**Cabletron Systems - Durham, NH/Nashua, NH**

**Development Firmware Test Engineer**

- Tested firmware on Network Management devices for engineering
- Ran weekly MR (Modification Request) meetings providing details and prioritized reported “bugs”
- Created detailed test plans for all functionality; modified automated test scripts as needed
- Verified: new functionality, customer problems – including recreating configurations, existing bugs on other platforms applicable to current tested device

**Release Engineer**

- Facilitated transfer of firmware and software products from engineering into production
- Distributed internal test versions to all internal groups, maintained archives of past releases
- Required developing positive working relationships, and coordinating with a wide variety of groups: SQA, Development, Product Support, Internal Test, Manufacturing, and Upper Management

**Kilkenny Horse Center - Hollis, NH/Greenfield, NH**

**Assistant Barn Manager/Instructor/Coach**

- Instructed 20 students per week; assisted organizing and running 4 week-long summer riding camps with 15 riders each and 4 schooling barn shows yearly
- Coached students at both schooling and sanctioned horse shows across New England
- Assisted and advised students purchasing appropriate horses for private use
- Managed barn workers, daily care of 25 horses including their overall health & safety providing first aid/medical care as needed; on-call to respond to emergencies

**Skills & Interests**

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Microsoft Office, Excel, PowerPoint; Google Workspace; QuickBooks; Church Windows (fund accounting/membership/payroll software); Aplos (fund accounting/donations software)

Love horses & riding & mucking stalls, outdoor activities; Asst coach for ConVal High School Equestrian Team 2016-2022 (volunteer); Chaperone for youth group mission trips multiple years (volunteer)

**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Families in Transition ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #30), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #247), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$7,826,878
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:
  - 1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 68.83% Federal Funds
      - 1.1.1. 20.06% from the Substance Use Prevention and Treatment Block Grant, as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
        - 1.1.1.1. October 1, 2020, FAIN TI083464.
        - 1.1.1.2. October 1, 2021, FAIN TI084659.
        - 1.1.1.3. February 15, 2023, FAIN TI085821.
        - 1.1.1.4. February 20, 2024, FAIN B08T1087053.
        - 1.1.1.5. February 24, 2025 FAIN B08TI088120.
        - 1.1.1.6. January 28, 2026, FAIN B08TI088484.
      - 1.1.2. 48.77% from the State Opioid Response Grant, as awarded by SAMHSA

Families in Transition

A-S-1.3

Contractor Initials

Initial  
HBM

#93.788, on:

- 1.1.2.1. September 30, 2021, FAIN H79T1083326.
- 1.1.2.2. September 23, 2022, FAIN H79T1085759.
- 1.1.2.3. September 24, 2024, FAIN H79T1087843.
- 1.1.2.4. September 20, 2025, FAIN H79TI087843.
- 1.1.2.5. Date TBD, FAIN H79TI087843.

1.1. 17.74% General Funds

1.2. 13.43% Other Funds (Governor's Commission)

4. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, SUD Treatment Services Budget through Exhibit C-16, Transitional Living Program Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:

- 3.1. Ensure approval for Exhibits C-1, SUD Treatment Services Budget through Exhibit C-16, Transitional Living Program Budget, Amendment #5 is received from the Department prior to submitting invoices for payment; and
- 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.

5. Modify Exhibit C, Payment Terms, Amendment #1, Section 10 lead-in paragraph only, to read:

10. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:

- 6. Modify Exhibit C-13, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-13, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 7. Modify Exhibit C-14, Transitional Living Program Budget – Amendment #4, by replacing it in its entirety with Exhibit C-14, Transitional Living Program Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 8. Modify Exhibit C-15, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-15, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 9. Modify Exhibit C-16, Transitional Living Program Budget – Amendment #4, by replacing it in its entirety with Exhibit C-16, Transitional Living Program Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

4/30/2026  
\_\_\_\_\_  
Date

DocuSigned by:  
*Katja S. Fox*  
\_\_\_\_\_  
Name: Katja S. Fox  
Title: Director

Families in Transition

4/30/2026  
\_\_\_\_\_  
Date

Signed by:  
*Michael McCaffrey*  
\_\_\_\_\_  
Name: Michael McCaffrey  
Title: Chief Financial Officer

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

OFFICE OF THE ATTORNEY GENERAL

5/6/2026

Date

DocuSigned by:  
*Robyn Guarino*  
748734844941460...  
Name: Robyn Guarino  
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:  
Title:

New Hampshire Department of Health and Human Services

Provider Name: Families in Transition

Budget Request for: SUD Treatment & Recovery Support Svcs

Service: SUD Treatment Services Budget

Budget Period: 7/1/25-6/30/26

Indirect Cost Rate (if applicable) 15%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 287,044.00	\$ 43,057.00	\$ 330,101.00	\$ 180,907.00	\$ 27,136.00	\$ 208,043.00	\$ 145,637.00	\$ 21,846.00	\$ 167,483.00
2. Employee Benefits	\$ 78,421.00	\$ 11,763.00	\$ 90,184.00	\$ 49,424.00	\$ 7,414.00	\$ 56,838.00	\$ 29,997.00	\$ 4,499.00	\$ 34,496.00
3. Consultants	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	\$ 10,084.00	\$ 1,513.00	\$ 11,597.00	\$ 50,916.00	\$ 7,637.00	\$ 58,553.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,891.00	\$ 284.00	\$ 2,175.00	\$ 1,109.00	\$ 166.00	\$ 1,275.00
6. Travel			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ 90,000.00	\$ 13,500.00	\$ 103,500.00	\$ 56,722.00	\$ 8,508.00	\$ 65,230.00	\$ 53,278.00	\$ 7,992.00	\$ 61,270.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 500.00	\$ 95.00	\$ 595.00	\$ 500.00	\$ 55.00	\$ 555.00
Postage			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ 514.00	\$ 75.00	\$ 589.00			\$ -	\$ 514.00	\$ 75.00	\$ 589.00
Audit and Legal	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,891.00	\$ 284.00	\$ 2,175.00	\$ 1,109.00	\$ 166.00	\$ 1,275.00
Insurance	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,891.00	\$ 284.00	\$ 2,175.00	\$ 1,109.00	\$ 166.00	\$ 1,275.00
Board Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 9,235.00	\$ 1,385.00	\$ 10,620.00	\$ 5,820.00	\$ 873.00	\$ 6,693.00	\$ 3,415.00	\$ 512.00	\$ 3,927.00
10. Marketing/Communications	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 500.00	\$ 95.00	\$ 595.00	\$ 500.00	\$ 55.00	\$ 555.00
11. Staff Education and Training	\$ 5,000.00	\$ 750.00	\$ 5,750.00	\$ 3,151.00	\$ 473.00	\$ 3,624.00	\$ 1,849.00	\$ 277.00	\$ 2,126.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 3,689.00	\$ 553.00	\$ 4,242.00	\$ 2,325.00	\$ 349.00	\$ 2,674.00	\$ 1,364.00	\$ 204.00	\$ 1,568.00
IT Services and Support	\$ 4,081.00	\$ 612.00	\$ 4,693.00	\$ 2,572.00	\$ 386.00	\$ 2,958.00	\$ 1,509.00	\$ 226.00	\$ 1,735.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 504,984.00</b>	<b>\$ 75,745.00</b>	<b>\$ 580,729.00</b>	<b>\$ 317,678.00</b>	<b>\$ 47,694.00</b>	<b>\$ 365,372.00</b>	<b>\$ 292,806.00</b>	<b>\$ 43,876.00</b>	<b>\$ 336,682.00</b>

Initial  
MM

Contractor Initials  
Date Signed 4/30/2026

Exhibit C-14, Transitional Living Program Budget, Amendment #5

New Hampshire Department of Health and Human Services

Provider Name: **Families in Transition**

Budget Request for: **TLP**

Service: **TLP**

Budget Period: **7/1/25-6/30/26**

Indirect Cost Rate (if applicable) 15%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 517,107.00	\$ 77,566.00	\$ 594,673.00	\$ 15,691.00	\$ 2,354.00	\$ 18,045.00	\$ 541,116.00	\$ 81,166.00	\$ 622,282.00
2. Employee Benefits	\$ 69,478.00	\$ 10,422.00	\$ 79,900.00	\$ 2,220.00	\$ 333.00	\$ 2,553.00	\$ 67,258.00	\$ 10,088.00	\$ 77,346.00
3. Consultants	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	\$ 511.00	\$ 77.00	\$ 588.00	\$ 15,489.00	\$ 2,323.00	\$ 17,812.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ 20,000.00	\$ 3,000.00	\$ 23,000.00	\$ 639.00	\$ 96.00	\$ 735.00	\$ 19,361.00	\$ 2,904.00	\$ 22,265.00
Pharmacy			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 800.00	\$ 115.00	\$ 915.00	\$ 26.00	\$ 4.00	\$ 30.00	\$ 774.00	\$ 111.00	\$ 885.00
6. Travel			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ 162,000.00	\$ 24,300.00	\$ 186,300.00	\$ 5,176.00	\$ 776.00	\$ 5,952.00	\$ 156,824.00	\$ 23,524.00	\$ 180,348.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 3,100.00	\$ 469.00	\$ 3,569.00	\$ 99.00	\$ 15.00	\$ 114.00	\$ 3,001.00	\$ 454.00	\$ 3,455.00
Insurance	\$ 4,800.00	\$ 720.00	\$ 5,520.00	\$ 153.00	\$ 23.00	\$ 176.00	\$ 4,647.00	\$ 697.00	\$ 5,344.00
Board Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 9,235.00	\$ 1,385.00	\$ 10,620.00	\$ 295.00	\$ 44.00	\$ 339.00	\$ 8,940.00	\$ 1,341.00	\$ 10,281.00
10. Marketing/Communications			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 5,000.00	\$ 750.00	\$ 5,750.00	\$ 160.00	\$ 24.00	\$ 184.00	\$ 4,840.00	\$ 726.00	\$ 5,566.00
12. Subcontracts/Agreements			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 4,800.00	\$ 720.00	\$ 5,520.00	\$ 153.00	\$ 23.00	\$ 176.00	\$ 4,647.00	\$ 697.00	\$ 5,344.00
IT Services and Support	\$ 4,200.00	\$ 630.00	\$ 4,830.00	\$ 134.00	\$ 20.00	\$ 154.00	\$ 4,066.00	\$ 610.00	\$ 4,676.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 816,520.00</b>	<b>\$ 122,477.00</b>	<b>\$ 938,997.00</b>	<b>\$ 25,257.00</b>	<b>\$ 3,789.00</b>	<b>\$ 29,046.00</b>	<b>\$ 830,963.00</b>	<b>\$ 124,641.00</b>	<b>\$ 955,604.00</b>

New Hampshire Department of Health and Human Services

Provider Name: Families in Transition

Budget Request for: SUD Treatment & Recovery Support Svcs

Service: SUD Svcs

Budget Period: 7/1/26-6/30/27

Indirect Cost Rate (if applicable) 15%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 287,051.00	\$ 43,060.00	\$ 330,111.00	\$ 180,913.00	\$ 27,138.00	\$ 208,051.00	\$ 166,138.00	\$ 24,922.00	\$ 191,060.00
2. Employee Benefits	\$ 78,421.00	\$ 11,763.00	\$ 90,184.00	\$ 49,425.00	\$ 7,414.00	\$ 56,839.00	\$ 40,996.00	\$ 6,149.00	\$ 47,145.00
3. Consultants	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	\$ 10,084.00	\$ 1,513.00	\$ 11,597.00	\$ 50,916.00	\$ 7,637.00	\$ 58,553.00
4. Equipment:									
Rental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000.00	\$ 6,900.00	\$ 52,900.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,891.00	\$ 284.00	\$ 2,175.00	\$ 4,109.00	\$ 616.00	\$ 4,725.00
6. Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ 90,000.00	\$ 13,500.00	\$ 103,500.00	\$ 56,722.00	\$ 8,508.00	\$ 65,230.00	\$ 123,278.00	\$ 18,492.00	\$ 141,770.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 500.00	\$ 95.00	\$ 595.00	\$ 13,500.00	\$ 2,005.00	\$ 15,505.00
Postage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ 500.00	\$ 75.00	\$ 575.00		\$ -	\$ -	\$ 500.00	\$ 75.00	\$ 575.00
Audit and Legal	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,891.00	\$ 284.00	\$ 2,175.00	\$ 1,109.00	\$ 166.00	\$ 1,275.00
Insurance	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 1,891.00	\$ 284.00	\$ 2,175.00	\$ 32,859.00	\$ 4,928.50	\$ 37,787.50
Board Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 9,235.00	\$ 1,385.00	\$ 10,620.00	\$ 5,820.00	\$ 873.00	\$ 6,693.00	\$ 3,415.00	\$ 512.00	\$ 3,927.00
10. Marketing/Communications	\$ 1,000.00	\$ 150.00	\$ 1,150.00	\$ 500.00	\$ 95.00	\$ 595.00	\$ 500.00	\$ 55.00	\$ 555.00
11. Staff Education and Training	\$ 5,000.00	\$ 750.00	\$ 5,750.00	\$ 3,151.00	\$ 473.00	\$ 3,624.00	\$ 14,999.00	\$ 2,249.50	\$ 17,248.50
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 3,689.00	\$ 553.00	\$ 4,242.00	\$ 2,325.00	\$ 349.00	\$ 2,674.00	\$ 1,364.00	\$ 204.00	\$ 1,568.00
IT Services and Support	\$ 4,081.00	\$ 612.00	\$ 4,693.00	\$ 2,572.00	\$ 386.00	\$ 2,958.00	\$ 13,509.00	\$ 2,026.00	\$ 15,535.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 504,977.00</b>	<b>\$ 75,748.00</b>	<b>\$ 580,725.00</b>	<b>\$ 317,685.00</b>	<b>\$ 47,696.00</b>	<b>\$ 365,381.00</b>	<b>\$ 513,192.00</b>	<b>\$ 76,937.00</b>	<b>\$ 590,129.00</b>

New Hampshire Department of Health and Human Services

Provider Name: **Families in Transition**

Budget Request for: **TLP**

Service: **TLP**

Budget Period: **7/1/26-6/30/27**

Indirect Cost Rate (if applicable) 15%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 517,107.00	\$ 77,566.00	\$ 594,673.00	\$ 15,696.00	\$ 2,355.00	\$ 18,051.00	\$ 546,311.50	\$ 81,945.00	\$ 628,256.50
2. Employee Benefits	\$ 69,478.00	\$ 10,422.00	\$ 79,900.00	\$ 2,220.00	\$ 333.00	\$ 2,553.00	\$ 76,238.00	\$ 11,435.00	\$ 87,673.00
3. Consultants	\$ 16,000.00	\$ 2,400.00	\$ 18,400.00	\$ 511.00	\$ 77.00	\$ 588.00	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental									
Repair and Maintenance							\$ 120,750.00	\$ 18,111.50	\$ 138,861.50
Purchase/Depreciation									
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational									
Lab	\$ 20,000.00	\$ 3,000.00	\$ 23,000.00	\$ 639.00	\$ 96.00	\$ 735.00	\$ 24,356.00	\$ 3,652.00	\$ 28,008.00
Pharmacy									
Medical									
Office	\$ 650.00	\$ 98.00	\$ 748.00	\$ 21.00	\$ 3.00	\$ 24.00	\$ 4,629.00	\$ 694.00	\$ 5,323.00
6. Travel									
7. Occupancy	\$ 162,000.00	\$ 24,300.00	\$ 186,300.00	\$ 5,177.00	\$ 777.00	\$ 5,954.00	\$ 156,823.00	\$ 23,522.00	\$ 180,345.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone							\$ 16,000.00	\$ 2,399.00	\$ 18,399.00
Postage									
Subscriptions									
Audit and Legal	\$ 3,000.00	\$ 450.00	\$ 3,450.00	\$ 96.00	\$ 14.00	\$ 110.00	\$ 3,904.00	\$ 585.00	\$ 4,489.00
Insurance	\$ 4,800.00	\$ 720.00	\$ 5,520.00	\$ 153.00	\$ 23.00	\$ 176.00	\$ 42,647.00	\$ 6,396.00	\$ 49,043.00
Board Expenses									
9. Software	\$ 9,235.00	\$ 1,385.00	\$ 10,620.00	\$ 295.00	\$ 44.00	\$ 339.00	\$ 8,940.00	\$ 1,340.00	\$ 10,280.00
10. Marketing/Communications									
11. Staff Education and Training	\$ 5,000.00	\$ 750.00	\$ 5,750.00	\$ 160.00	\$ 24.00	\$ 184.00	\$ 15,840.00	\$ 2,375.00	\$ 18,215.00
12. Subcontracts/Agreements									
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 4,800.00	\$ 720.00	\$ 5,520.00	\$ 153.00	\$ 23.00	\$ 176.00	\$ 4,647.00	\$ 696.00	\$ 5,343.00
IT Services and Support	\$ 4,200.00	\$ 630.00	\$ 4,830.00	\$ 134.00	\$ 20.00	\$ 154.00	\$ 14,066.00	\$ 2,109.00	\$ 16,175.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 816,270.00</b>	<b>\$ 122,441.00</b>	<b>\$ 938,711.00</b>	<b>\$ 25,255.00</b>	<b>\$ 3,789.00</b>	<b>\$ 29,044.00</b>	<b>\$ 1,035,151.50</b>	<b>\$ 155,259.50</b>	<b>\$ 1,190,411.00</b>

# State of New Hampshire

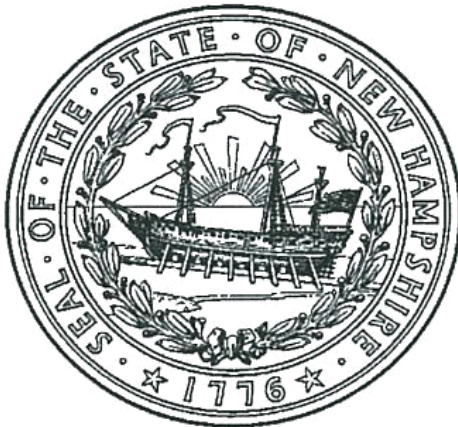
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that FAMILIES IN TRANSITION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 13, 1994. 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: **207982**

Certificate Number: **0007913930**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 22nd day of April A.D. 2026.

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

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Steve Norton, 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 Families in Transition.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on February 17, 2026, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Mike McCaffrey or Jeffrey Zwillenberg (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Families In Transition 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: April 27, 2026



Signature of Elected Officer  
Name Steve Norton:  
Title:Chair of the Board





**Granite State Healthcare**  
and Human Service Trust

PO Box 4197  
Concord, NH 03302-4197

**Issue Date:** 12/16/2025

This certificate is issued as a matter of information only and confers no rights upon the certificate holder.

This certificate does not amend, extend or alter the coverage afforded by the policies below.

**Certificate Holder**

Families in Transition  
122 Market Street  
Manchester, NH 03101

**Certificate of Insurance**

**Companies Affording Coverage**

**Company Letter A** Healthcare and Human Services Self-Insured Group Trust  
**Company Letter B** Zenith Insurance Company

This policy is effective at 12:00am on 01/01/2026, and will expire at 12:01am on 01/01/2027.  
This policy will automatically be renewed unless notified by either party by October 1st of any fund year.

**Coverages**

This is to certify that the Workers' Compensation and Employer's Liability Insurance has 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.

Type of Insurance/Carrier	Policy Number	Effective Date	Expiration Date	LIMITS
<b>A: Workers' Compensation &amp; Employer's Liability</b>				
Healthcare and Human Services Self-Insured Group Trust	P01716HCHS2026	01/01/2026	01/01/2027	E.L. Each Accident \$1,000,000 E.L. Disease-Pol Limit \$1,000,000 E.L. Disease-Each Emp \$1,000,000
<b>B: Excess Insurance</b>				
Zenith Insurance Company	X000000201	01/01/2026	01/01/2027	Workers' Compensation Statutory Employer's Liability \$1,000,000

**Description of Operations**

Officers Excluded

**Member**

Families in Transition  
122 Market Street  
Manchester, NH 03101

**Cancellation**

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the certificate holder named to the left, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.



*Alisha Robbins*  
Authorized Representative

12/16/2025  
Date

# NONPROFIT COVER SHEET

**A. Entity Name: Families in Transition**

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

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

Name / Phone / Email: Erica Diamond, (603) 641-9441 x 236, compliance@fitnh.org

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

Name: Erica Diamond Title: Vice President of Impact & Strategy

Signature: 

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

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
<b>Stephen Norton, Chair</b>	Community Advocate
<b>Robert Bonfiglio, Vice Chair</b>	Co-Founder, Rise Private Wealth Management
<b>Gary Potavin, Treasurer</b>	Global Business Controller, Amphenol
<b>Cheryl Moreau, Secretary</b>	Benefits/HRIS Manager, CMC
<b>Carol Willoughby</b>	VP Regional Underwriting Director, First American Title
<b>Chloe Golden</b>	Attorney, Sheehan Phinney
<b>Christopher Kennedy</b>	VP, External Relations, NH Healthy Families
<b>David Crespo</b>	Regional Leader, Primerica
<b>Heather Francoeur</b>	VP, Senior Branch Relationship Manager, Enterprise Bank
<b>Hilary Holmes Rheaume</b>	Attorney, Bernstein Shur
<b>Jack Dunleavy</b>	Detective, Manchester Police Department
<b>Karen Moynihan</b>	VP of Philanthropy, Catholic Charities
<b>Laura King</b>	Branch Manager, Eastern Bank
<b>May Hatem</b>	Chief People Officer, Service Credit Union
<b>Michael Guarini</b>	Wealth Manager, Brophy Wealth Management
<b>Michael Visocchi</b>	VP, Internal Communications, Comcast
<b>Sean Parnell</b>	VP Commercial Insurance, Clark Insurance
<b>Steve Palmer</b>	SVP, Client Relationship Officer, NH Trust

**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>Mike McCaffrey</b>	Chief Financial Officer	\$150,000	\$0.00
<b>Samantha Robertson</b>	VP of Programs	\$120,000	\$6,923.00

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

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

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

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**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>

5473	Families In Transition	122 Market Street	Manchester	NH	03101	G	11/15/2026
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**FINANCIAL DISCLOSURES**

**G. Check one the following:**

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

**1. INCOME STATEMENT**

<u>Revenue</u>		<u>Expenses</u>	
<i>Grants</i>	\$	<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>	\$		



## **OUR MISSION**

The mission of Families in Transition is to prevent and break the cycle of homelessness.



CONSOLIDATED FINANCIAL STATEMENTS

with

SUPPLEMENTARY INFORMATION

and

FEDERAL REPORTS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

December 31, 2024

(With Comparative Totals for 2023)

With Independent Auditor's Reports



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Families in Transition, Inc. and Subsidiaries

### **Report on the Audit of the Consolidated Financial Statements**

#### ***Opinion***

We have audited the accompanying consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2024 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

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

#### ***Basis for Opinion***

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Prior Period Consolidated Financial Statements and Report on Summarized Comparative Information***

The consolidated financial statements of the Organization as of and for the year ended December 31, 2023 were audited by Berry, Dunn, McNeil & Parker, LLC whose report dated April 16, 2024 expressed an unmodified opinion on those statements. The summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

#### ***Responsibilities of Management for the Consolidated Financial Statements***

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

In preparing the consolidated 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 consolidated financial statements are available to be issued.

Board of Directors  
Families in Transition, Inc. and Subsidiaries

### ***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information, which consists of the consolidating statement of financial position as of December 31, 2024, and the related consolidating statements of activities and functional expenses for the year then ended, is presented for purposes of additional analysis of the consolidated financial statements, rather than to present the financial position and changes in net assets of the individual entities and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the consolidated financial statements.

Board of Directors  
Families in Transition, Inc. and Subsidiaries

The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling the supplementary information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*BMP Assurance, LLP*

Manchester, New Hampshire  
June 23, 2025

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Consolidated Statement of Financial Position****December 31, 2024****(With Comparative Totals for December 31, 2023)**

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 1,850,038	\$ 2,534,189
Accounts receivable	30,958	130,165
Grants and contributions receivable	960,258	517,258
Prepaid expenses	174,027	114,077
Other current assets	<u>74,405</u>	<u>59,889</u>
Total current assets	<b>3,089,686</b>	3,355,578
Replacement reserves	687,984	619,059
Reserve cash designated for properties	910,134	947,616
Investments	2,490,349	2,399,065
Investment in related entity	1,000	1,000
Property and equipment, net	31,054,267	32,219,547
Development in process	<u>56,309</u>	<u>400,162</u>
Total assets	<b><u>\$ 38,289,729</u></b>	<b><u>\$ 39,942,027</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Current portion of long-term debt	\$ 842,655	\$ 830,893
Accounts payable	209,740	216,159
Accrued expenses	263,014	312,928
Other current liabilities	<u>78,100</u>	<u>83,564</u>
Total current liabilities	<b>1,393,509</b>	1,443,544
Long-term debt, net	<u>14,685,951</u>	<u>15,115,758</u>
Total liabilities	<b><u>16,079,460</u></b>	<b><u>16,559,302</u></b>
Net assets		
Without donor restrictions	21,576,254	22,445,815
With donor restrictions	<u>634,015</u>	<u>936,910</u>
Total net assets	<b><u>22,210,269</u></b>	<b><u>23,382,725</u></b>
Total liabilities and net assets	<b><u>\$ 38,289,729</u></b>	<b><u>\$ 39,942,027</u></b>

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

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Consolidated Statement of Activities

**Year Ended December 31, 2024**  
**(With Comparative Totals for the Year Ended December 31, 2023)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2024 Total</u>	<u>2023 Total</u>
Revenue and support				
Federal, state and other grant support	\$ 3,692,070	\$ -	\$ 3,692,070	\$ 4,522,699
Employee Retention Tax Credit (ERTC) revenue	-	-	-	870,880
Rental income, net of vacancies	3,203,075	-	3,203,075	3,067,844
Thrift store sales	812,551	-	812,551	679,347
Public support	1,351,031	644,355	1,995,386	2,683,458
Special events	662,949	-	662,949	428,660
Unrealized and realized gain on investments	270,247	-	270,247	304,177
Loss on disposal of property and equipment	(21,785)	-	(21,785)	(4,257)
Interest income	73,992	-	73,992	53,438
In-kind donations	1,455	-	1,455	36,163
Forgiveness of debt	131,267	-	131,267	131,267
Medicaid reimbursements	383,325	-	383,325	367,428
Other income	205,014	-	205,014	158,466
Net assets released from restrictions	<u>947,250</u>	<u>(947,250)</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>11,712,441</u>	<u>(302,895)</u>	<u>11,409,546</u>	<u>13,299,570</u>
Expenses				
Program activities				
Housing	9,825,203	-	9,825,203	10,474,146
Thrift store	<u>496,715</u>	<u>-</u>	<u>496,715</u>	<u>464,407</u>
Total program activities	10,321,918	-	10,321,918	10,938,553
Fundraising	901,989	-	901,989	926,670
Management and general	<u>1,358,095</u>	<u>-</u>	<u>1,358,095</u>	<u>1,406,447</u>
Total expenses	<u>12,582,002</u>	<u>-</u>	<u>12,582,002</u>	<u>13,271,670</u>
Change in net assets from operations	(869,561)	(302,895)	(1,172,456)	27,900
Transfer of net assets to non-related entity	<u>-</u>	<u>-</u>	<u>-</u>	<u>(299,917)</u>
Change in net assets	(869,561)	(302,895)	(1,172,456)	(272,017)
Net assets, beginning of year	<u>22,445,815</u>	<u>936,910</u>	<u>23,382,725</u>	<u>23,654,742</u>
Net assets, end of year	<u>\$ 21,576,254</u>	<u>\$ 634,015</u>	<u>\$ 22,210,269</u>	<u>\$ 23,382,725</u>

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

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Consolidated Statement of Functional Expenses

**Year Ended December 31, 2024**  
**(With Comparative Totals for the Year Ended December 31, 2023)**

	<u>Program Activities</u>			<u>Management and General</u>	<u>2024</u>	<u>2023</u>
	<u>Housing</u>	<u>Thrift Store</u>	<u>Fundraising</u>		<u>Total</u>	<u>Total</u>
Salaries and benefits						
Salaries and wages	\$ 4,180,340	\$ 337,462	\$ 418,034	\$ 627,051	\$ 5,562,887	\$ 6,004,693
Employee benefits	487,192	35,922	48,719	73,079	644,912	562,074
Payroll taxes	<u>308,888</u>	<u>26,284</u>	<u>30,889</u>	<u>46,334</u>	<u>412,395</u>	<u>456,881</u>
Total salaries and benefits	4,976,420	399,668	497,642	746,464	6,620,194	7,023,648
Other expenses						
Advertising	12,633	6,867	1,263	1,895	22,658	28,247
Bad debts	53,826	-	-	-	53,826	57,816
Bank charges	31,151	14,261	3,086	4,629	53,127	28,488
Condominium association fees	18,450	-	-	-	18,450	18,859
Consultants	86,018	5,766	8,602	12,902	113,288	337,250
Depreciation	1,184,691	2,748	118,233	177,349	1,483,021	1,513,895
Events	71,777	-	-	-	71,777	78,766
Food	112,627	-	-	-	112,627	151,089
Insurance	441,309	2,510	42,117	63,176	549,112	241,995
Interest	133,209	-	22,910	34,365	190,484	226,245
Meals and entertainment	4,814	-	481	722	6,017	5,283
Membership dues	114,133	1,337	11,413	17,120	144,003	109,681
Office supplies	57,564	15,337	5,579	8,369	86,849	144,037
Operational expenses - other	11,998	-	-	-	11,998	-
Participant expenses	48,572	-	-	-	48,572	147,538
Postage	4,824	-	482	723	6,029	6,722
Printing	28,051	388	2,805	4,207	35,451	49,429
Professional fees	180,555	-	17,635	26,453	224,643	201,484
Rental subsidies	129,289	-	-	-	129,289	163,605
Repairs and maintenance	879,899	16,617	82,103	123,154	1,101,773	1,001,223
Staff development	14,628	210	1,463	2,194	18,495	24,989
Taxes	302,000	-	-	-	302,000	390,359
Technology support	118,655	4,242	11,578	17,366	151,841	116,216
Telephone	126,102	4,342	12,253	18,380	161,077	158,062
Travel	9,481	32	948	1,422	11,883	25,221
Utilities	635,056	18,405	61,396	92,095	806,952	863,023
Workers' compensation	<u>37,471</u>	<u>3,985</u>	-	<u>5,110</u>	<u>46,566</u>	<u>158,500</u>
Total expenses	\$ <u>9,825,203</u>	\$ <u>496,715</u>	\$ <u>901,989</u>	\$ <u>1,358,095</u>	\$ <u>12,582,002</u>	\$ <u>13,271,670</u>

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

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Consolidated Statement of Cash Flows

**Year Ended December 31, 2024**  
**(With Comparative Totals for the Year Ended December 31, 2023)**

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in net assets	\$ (1,172,456)	\$ (272,017)
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation and amortization	1,494,428	1,527,239
Forgiveness of debt	(131,267)	(131,267)
Unrealized and realized gain on investments	(270,247)	(304,177)
Transfer of net assets to non-related entity, net of cash and restricted cash of \$86,168	-	213,749
Loss on disposal of property and equipment	21,785	4,257
Change in operating assets and liabilities:		
Accounts receivable	99,207	(92,361)
Grants and contributions receivable	(443,000)	(140,069)
Prepaid expenses	(59,950)	40,977
Other current assets	(14,516)	(314)
Accounts payable	56,627	1,741
Accrued expenses	(49,914)	61,303
Other current liabilities	(5,464)	(11,209)
Net cash (used) provided by operating activities	<u>(474,767)</u>	<u>897,852</u>
Cash flows from investing activities		
Proceeds from (purchases of) investments	178,963	(90,775)
Investment in development in process	-	(353,704)
Proceeds from disposal of assets	274,258	-
Acquisition of property and equipment	<u>(332,977)</u>	<u>(79,835)</u>
Net cash provided (used) by investing activities	<u>120,244</u>	<u>(524,314)</u>
Cash flows from financing activities		
Payments on long-term debt	<u>(298,185)</u>	<u>(421,602)</u>
Net decrease in cash and restricted cash	<u>(652,708)</u>	<u>(48,064)</u>
Cash and restricted cash, beginning of year	<u>4,100,864</u>	<u>4,148,928</u>
Cash and restricted cash, end of year	<u>\$ 3,448,156</u>	<u>\$ 4,100,864</u>
Composition of cash, cash equivalents and restricted cash, end of year:		
Cash and cash equivalents	\$ 1,850,038	\$ 2,534,189
Replacement reserves	687,984	619,059
Reserve cash designated for properties	<u>910,134</u>	<u>947,616</u>
	<u>\$ 3,448,156</u>	<u>\$ 4,100,864</u>
Supplemental disclosures:		
Acquisition of property and equipment and development in process through accounts payable	\$ -	\$ 63,046
Interest paid	<u>\$ 179,077</u>	<u>\$ 212,901</u>

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

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements**

**December 31, 2024**  
**(With Comparative Totals for December 31, 2023)**

**Organization**

Families in Transition, Inc. (FIT), an incorporated New Hampshire nonprofit, provides hunger relief, emergency shelter, safe affordable housing and support services to individuals and families who are homeless or in need in the State of New Hampshire. The programs and services offered provide positive outcomes through the incorporation of evidence based models and practices to meet identified needs and goals of those they serve and provide an integrated system of care to prevent homelessness when possible and rapidly rehouse those who become homeless, including both the chronically homeless and families with children.

FIT directly owns and operates housing programs in facilities located on Amherst Street, Spruce Street, Lake Avenue, and Douglas Street in Manchester, New Hampshire. FIT also owns and operates emergency shelters for homeless individuals in facilities located on Manchester Street and Lake Avenue in Manchester, New Hampshire. FIT also operates a food pantry located on Lake Avenue in Manchester, New Hampshire.

During 2022, Family Willows Limited Partnership (Family Willows), reached the end of its initial 15-year low-income housing tax credit compliance period. As a result, effective October 31, 2022, BCCC, Inc. and BF Garden Midway Tax Credit Fund I withdrew from Family Willows and transferred their ownership interest to Housing Benefits, Inc. (Housing Benefits), a non-profit Community Development Housing Organization, located in Manchester, New Hampshire. During 2023, Big Shady Tree, Inc., the general partner of Family Willows transferred its ownership interest in Family Willows to Housing Benefits. As a result, all assets and liabilities of Family Willows has been assumed by Housing Benefits, dissolving Family Willows as a limited partnership.

Housing Benefits was created to identify and develop new housing units and refurbish existing units to meet the persistent need of combating homelessness. Completed housing units are located on Concord Street, School & Third Street, Lowell Street, Belmont Street, Market Street, Spruce Street, South Beech Street, Second Street and Hayward Street, in Manchester, New Hampshire as well as additional housing facilities located on Central Avenue in Dover, New Hampshire (Dover), Bicentennial Square in Concord, New Hampshire and an emergency shelter located in Wolfeboro, New Hampshire. Effective December 14, 2023, Housing Benefits transferred all of the assets, liabilities and operations of its Dover Housing Program to Community Action Partnership of Strafford County, a non-related entity.

HB-AH, LLC (HB-AH) was legally formed as a limited liability company organized under the laws of the State of New Hampshire, which is treated as a disregarded entity for income tax purposes. HB-AH's purpose is to acquire, own, rent, operate and manage 23 residential apartments located in Manchester, New Hampshire. HB-AH is to operate exclusively to further the charitable purpose of Housing Benefits, HB-AH's sole member.

FIT also owns 100% of Family Outfitters, LLC (Outfitters), a limited liability corporation. Outfitters operates an independent thrift store in Manchester, New Hampshire with the sole purpose of generating an alternate funding stream for FIT.

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

December 31, 2024  
(With Comparative Totals for December 31, 2023)

FIT was the sole member of The New Hampshire Coalition to End Homelessness (NHCEH), a statewide entity, whose mission is to "eliminate the causes for homelessness through research, education and advocacy." During 2023, NHCEH operations legally separated from FIT. As a result, the operations of NHCEH are no longer included in the consolidated financial statements.

Wilson Street Condominium Association (WSCA) was established for the purpose of maintaining and preserving a five-unit property located on Wilson Street in Manchester, New Hampshire. FIT is the majority owner of the Association.

#### 1. Summary of Significant Accounting Policies

##### Principles of Consolidation

The consolidated financial statements include the net assets of FIT, Housing Benefits, Outfitters, and WSCA (collectively referred to as the Organization). All significant inter-entity balances and transactions are eliminated in the accompanying consolidated financial statements.

##### Comparative Information

The consolidated financial statements include certain prior year summarized comparative information in total, but not by net asset classifications. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Accordingly, such information should be read in conjunction with the Organization's December 31, 2023 consolidated financial statements, from which the summarized information was derived.

##### Use of Estimates

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

##### Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding to their consolidated 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 Directors.

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

December 31, 2024

(With Comparative Totals for December 31, 2023)

**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.

All contributions are considered to be available for general use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

The Organization reports contributions of property or equipment as support without donor restrictions, unless a donor places explicit restriction on its use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions and reclassified to net assets without donor restrictions when the assets are acquired and placed in service.

#### **Cash and Cash Equivalents**

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed the federally insured limits. Management regularly monitors the financial institutions, together with their respective cash balances, and attempts to maintain the potential risk at a minimum. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on these accounts.

Reserves are those deposits of cash and cash equivalents not generally available for operating costs, but restricted to particular uses including replacement reserves for rental properties as well as certain other social services and programs.

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

**December 31, 2024**  
**(With Comparative Totals for December 31, 2023)**

#### **Property and Equipment**

Property and equipment are recorded at cost or, if donated, at estimated fair market value at the date of donation, less accumulated depreciation. The Organization's capitalization policy requires the capitalization of capital expenditures greater than \$1,000, while ordinary maintenance and repairs are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Assets not in service are not depreciated. Following is a summary of estimated useful lives by asset category:

Land improvements	20 years
Buildings and improvements	3 - 40 years
Furniture and fixtures	3 - 10 years
Equipment	3 - 10 years
Vehicles	5 years

#### **Rental Income**

Rental revenue is recognized pro rata over each tenant's period of occupancy. A contract is entered into with a tenant and covers a period of 12 months. All rents are collected at the beginning of each month. A tenant has an option to cancel a lease at any time with a minimum of 30 days' notice, at which time the Organization will prorate the final rent payment through a tenant's expected move-out date.

When a contract is entered into with a tenant, the Organization collects a security deposit. The security deposits are maintained in separate cash accounts and a corresponding liability is recognized. Upon termination of a tenant's contract, the Organization assesses the condition of the unit being vacated. If it is determined a unit is vacated in a condition equivalent to when the tenant occupied the unit, the security deposit is refunded to the tenant. If a unit is determined to be vacated in a condition less than equivalent to when the tenant occupied the unit, the security deposit is retained and recognized as revenue.

#### **Volunteer Services**

A number of volunteers have donated their time to the Organization's various programs and administrative services. The value of these services has not been included in the accompanying consolidated financial statements since the volunteers' time does not meet criteria for recognition. The estimated value of donated time for the years ended December 31, 2024 and 2023 was approximately \$400,000 and \$380,000, respectively.

#### **Functional Expense Allocation**

The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include salaries and benefits, depreciation and amortization, office and other expenses, which are allocated based on direct payroll hours by functional cost centers.

## **FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

### **Notes to Consolidated Financial Statements**

**December 31, 2024**  
**(With Comparative Totals for December 31, 2023)**

#### **Change in Net Assets from Operations**

The consolidated statements of activities include a measure of change in net assets from operations. Changes in net assets, which are excluded from change in net assets from operations, include transfer of net assets to a non-related entity.

#### **Income Taxes**

FIT and Housing Benefits are tax-exempt Section 170(b)(1)(A)(vi) public charities as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and are exempt from income taxes on related income pursuant to Section 501(a) of the Code. Accordingly, no provision for income taxes has been reflected in these consolidated financial statements.

The standards for accounting for uncertainty in income taxes require the Organization to report any uncertain tax positions and to adjust its consolidated financial statements for the impact thereof. As of December 31, 2024 and 2023, the Organization determined that it had no tax positions that did not meet the more-likely-than-not threshold of being sustained by the applicable tax authority. The Organization files an informational return in the United States. This return is generally subject to examination by the federal government for up to three years.

HB-AH and Outfitters are limited liability companies and any taxable income or losses are passed through to the individual members of HB-AH and Outfitters. Any income tax expenses is immaterial to the consolidated financial statements of the Organization.

WSCA is not exempt from income taxes; however, the Code categorizes any profits realized by the Association from its member activities as reductions of members' contributions towards the operation of the condominium property and not as taxable income of WSCA or its members. Accordingly, no provision for income taxes has been made in these consolidated financial statements.

#### **Subsequent Events**

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, the Organization has considered transactions or events occurring through June 23, 2025, which was the date the consolidated financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the consolidated financial statements.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements**

**December 31, 2024**  
**(With Comparative Totals for December 31, 2023)**

**2. Availability and Liquidity of Financial Assets**

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on long-term debt, and capital acquisitions not funded through replacement reserves or financed with debt, were as follows:

	<u>2024</u>	<u>2023</u>
Financial assets:		
Cash and cash equivalents	\$ 1,850,038	\$ 2,534,189
Accounts receivable	30,958	130,165
Grants and contributions receivable	960,258	517,258
Investments	<u>2,490,349</u>	<u>2,399,065</u>
Total financial assets	<b>5,331,603</b>	5,580,677
Donor-imposed restrictions:		
Restricted funds	<u>(634,015)</u>	<u>(936,910)</u>
Financial assets available at year-end for current use	<b><u>\$ 4,697,588</u></b>	<b><u>\$ 4,643,767</u></b>

The Organization also has a line of credit available to meet short-term needs, as described in Note 6.

The Organization has replacement reserves and cash reserves designated for properties as part of its debt financing with New Hampshire Housing Finance Authority (NHHFA) which are only available when approved by NHHFA. As a result, these replacement reserves and cash reserves designated for properties are not considered available for general expenditure within the next year and are not reflected in the amount above. The goal for the Organization is to maintain a balanced budget while meeting the requirements of the various financing authorities.

**3. Investments and Fair Value Measurement**

The Organization reports investments in the consolidated statement of financial position at fair value with any realized or unrealized gains and losses reported in the consolidated statement of activities. Investments are exposed to various risks, including interest rate, market volatility and credit risks.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements****December 31, 2024****(With Comparative Totals for December 31, 2023)**

U.S. GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data. At December 31, 2024 and 2023, the Organization did not have any Level 2 investments.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. At December 31, 2024 and 2023, the Organization did not have any Level 3 investments.

Investments measured at fair value on a recurring basis are summarized below:

	<u>Level 1</u>	
	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 33,808	\$ 150,562
Mutual funds	941,498	967,371
Equity securities	<u>1,515,043</u>	<u>1,281,132</u>
	<u>\$ 2,490,349</u>	<u>\$ 2,399,065</u>

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements****December 31, 2024****(With Comparative Totals for December 31, 2023)****4. Property and Equipment**

Property and equipment consisted of the following:

	<u>2024</u>	<u>2023</u>
Land	\$ 3,664,378	\$ 3,664,378
Land improvements	824,536	818,866
Buildings and improvements	42,931,235	43,035,515
Furniture and fixtures	1,201,211	1,201,211
Equipment	1,182,872	810,022
Vehicles	<u>182,573</u>	<u>188,073</u>
	<b>49,986,805</b>	49,718,065
Less: accumulated depreciation	<u>(18,932,538)</u>	<u>(17,498,518)</u>
Property and equipment, net	<b><u>\$ 31,054,267</u></b>	<b><u>\$ 32,219,547</u></b>

At December 31, 2024 and 2023, the Organization held \$40,892,704 and \$38,582,647, respectively, of land, land improvements, and buildings and improvements for the purpose of leasing to individuals. Accumulated depreciation on the land improvements, and buildings and improvements at December 31, 2024 and 2023 was \$14,094,403 and \$13,023,436, respectively.

**5. Development in Process**

At December 31, 2024 and 2023, development in process consisted of various projects in process related to several properties owned by the Organization.

**6. Line of Credit**

The Organization has an unsecured line of credit agreement, renewed annually, with a financial institution in the amount of \$550,000. During the term of the agreement, the interest rate on any outstanding principal balance shall be equal to the base rate, as defined by the financial institution, with a floor of 4%. At December 31, 2024, the interest rate is 7.5%. There was no outstanding balance as of December 31, 2024 and 2023.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements****December 31, 2024****(With Comparative Totals for December 31, 2023)****7. Long-Term Debt**

Long-term debt consisted of the following:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Mortgage loan payable to NHHFA in monthly payments of \$680, including interest at 1% and an escrow of \$289. The loan is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The loan is due and payable in full in January 2033.	<b>\$ 32,314</b>	<b>\$ 35,048</b>
Note payable to NHHFA. The note is noninterest bearing and is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The note is due and payable upon sale or refinancing of the property, or in June 2042.	<b>163,283</b>	<b>163,283</b>
Mortgage loan payable to St. Mary's Bank in monthly payments of \$883, including interest at 5% for five years. After five years, the interest rate adjusts to match the then current Federal Home Loan Bank of Boston 5-year, 20-year amortizing rate plus 2.50%. The loan is collateralized by real estate on Spruce Street, Manchester, New Hampshire and is due and payable in full in May 2034.	<b>79,452</b>	<b>86,341</b>
Mortgage loan payable to RBS Citizens Bank in monthly payments of \$2,126, including interest at 7.18%. The loan is collateralized by real estate on Douglas Street, Manchester, New Hampshire. The loan is due and payable in full in April 2025.	<b>138,605</b>	<b>157,633</b>
Mortgage note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property. Monthly payments of \$1,095 include interest at 4.75% per annum until the principal and interest are fully paid with the final installment due and payable on May 1, 2034.	<b>98,728</b>	<b>106,034</b>
Noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 50% of surplus cash are due. The note is due and payable on May 28, 2034. This note is nonrecourse.	<b>84,175</b>	<b>84,175</b>

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

**December 31, 2024**

**(With Comparative Totals for December 31, 2023)**

<p>Noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable on May 28, 2033. This note is nonrecourse and is subordinate to the \$84,456 note payable.</p>	<b>336,674</b>	336,955
<p>Noninterest bearing note payable by Housing Benefits to Merrimack County, collateralized by Bicentennial property and various financing instruments. The note is due and payable in full in May 2033.</p>	<b>260,000</b>	260,000
<p>Noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Millyard II property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable upon sale or refinancing of the property or in May 2031. This note is nonrecourse.</p>	<b>436,858</b>	436,858
<p>Mortgage note payable by Housing Benefits to NHHFA, collateralized by Millyard II property. Monthly payments of \$1,729 include principal and interest at 3.5% per annum. The final installment is due and payable on September 1, 2032.</p>	<b>135,932</b>	150,217
<p>Note payable by Housing Benefits to the City of Manchester, New Hampshire, collateralized by Millyard II property and various financing instruments. A payment of interest shall be made annually no later than August 1 each year based on 42.5% of the net cash flow, as defined. In any year where the Debt Coverage Ratio, as defined, exceeds 1.15 to 1, principal payments shall be made no later than August 1 in an amount that will result in a 1.15 to 1 Debt Coverage Ratio. All unpaid amounts are due and payable in full on August 1, 2031. This note is nonrecourse.</p>	<b>226,725</b>	226,725
<p>Noninterest bearing note payable by Housing Benefits to the New Hampshire Community Loan Fund, Inc. (NHCLF), collateralized by Millyard II property. Payment of principal is due and payable on December 31, 2031. This note is nonrecourse.</p>	<b>250,000</b>	250,000
<p>Mortgage note payable by Housing Benefits to the City of Manchester Community Improvement Program, collateralized by Millyard Families I real estate. The note is noninterest bearing and is due and payable in January 2027.</p>	<b>230,000</b>	230,000

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements****December 31, 2024****(With Comparative Totals for December 31, 2023)**

Mortgage note payable by Housing Benefits to NHHFA, collateralized by Family Bridge real estate. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on August 30, 2034.	<b>850,000</b>	850,000
Promissory note payable by Housing Benefits to TD Bank, N.A., collateralized by Family Bridge real estate. Monthly payments of \$3,019 include principal and interest at 4.33%. The note is payable in full in November 27, 2028 and is guaranteed by FIT.	<b>319,638</b>	338,109
Promissory note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing with annual payments of 50% of net cash flow payable by October 1. The outstanding principal is due by October 1, 2034. The note is collateralized by Family Bridge real estate and is nonrecourse.	<b>577,382</b>	600,000
Mortgage note payable by Family Willows to NHHFA, collateralized by real estate and personal property. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on July 9, 2037.	<b>471,970</b>	471,970
Note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing and has an annual payment of \$9,091 payable on October 1. All outstanding principal is due by October 2029. The note is collateralized by Family Willows real estate and is nonrecourse.	<b>36,362</b>	54,544
Note payable by Housing Benefits to RBS Citizens Bank, collateralized by Family Willows real estate. Monthly payments of \$1,922 include principal and interest at 6%, based on the prime rate capped at 6%. The note is payable in full on June 27, 2033 and is guaranteed by FIT.	<b>175,746</b>	192,309
Second mortgage note payable by Housing Benefits to NHCLF, collateralized by School & Third Street real estate and personal property. The note bears no interest and monthly payments of \$2,775 commenced on April 15, 2021 and continue until maturity in October 2039.	<b>492,799</b>	526,083

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

**December 31, 2024**

**(With Comparative Totals for December 31, 2023)**

<p>Mortgage note payable by Housing Benefits to NHHFA, collateralized by Belmont Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by December 2040.</p>	<b>395,940</b>	395,940
<p>Mortgage note payable from Housing Benefits to NHHFA, collateralized by Lowell Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full in August 2040.</p>	<b>34,628</b>	34,628
<p>Second, noninterest bearing, mortgage note payable from Housing Benefits to the City of Manchester, New Hampshire, collateralized by Lowell Street real estate. Annual payments equal to the greater of 25% of net cash flow, as defined, or \$4,000 commenced in October 2012 and continue until the maturity date in June 2041.</p>	<b>140,022</b>	148,022
<p>Noninterest bearing promissory note payable from Housing Benefits to NHHFA collateralized by a mortgage and security agreement on Lowell Street real estate. The note is to be forgiven 1/15th annually over the low-income housing tax credit compliance period which ends in 2026, subject to compliance with certain requirements. During 2024 and 2023, \$131,267 was recognized as revenue and support in the consolidated statements of activities.</p>	<b>196,994</b>	328,261
<p>Noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 393-395 Spruce Street. Annual payments of the greater of 25% of net cash flow, as defined, or \$5,000 are due annually by October 1. The note is due in full by October 1, 2045.</p>	<b>547,808</b>	557,808
<p>Mortgage note payable to TD Bank, N.A., collateralized by real estate located at 167 Lake Avenue and personal property located at 161 South Beech Street, Unit 2. Monthly payments of \$2,137 include principal and interest at 4.35%. The note is due in full by April 2029.</p>	<b>329,743</b>	343,677
<p>Vehicle loan payable in monthly payments of \$472, including interest at 4.25%. The loan is due in March 2025 and is collateralized by the related vehicle.</p>	<b>1,405</b>	6,875

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements****December 31, 2024****(With Comparative Totals for December 31, 2023)**

Mortgage note payable to NHHFA, collateralized by the real estate at Lake Avenue, Manchester, New Hampshire. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by June 2045.	<b>750,000</b>	750,000
Mortgage note payable to TD Bank, N.A., collateralized by real estate located at 641 Hayward Street, Manchester, New Hampshire. Monthly payments of \$991 include principal and interest at 3.015%. The note is due in full by October 2025.	<b>146,331</b>	153,623
Mortgage note payable to Peoples United Bank, collateralized by Hope House. Monthly payments of \$2,283 include principal and interest at 4.94%. The note is due in full by January 2027.	<b>324,393</b>	336,976
Construction loan payable to Franklin Savings Bank, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. Housing Benefits has the ability to draw up to \$825,000 on the promissory note. Monthly payments including principal, interest and escrow of \$6,854 are due over a 30 year period starting September 2018 at 4.90% interest.	<b>627,328</b>	646,999
Noninterest bearing construction loan payable to NHHFA, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. The note has a borrowing limit of \$720,000. Annual payments are due in amounts equal to 25% of surplus cash. The loan is due in full by November 1, 2047.	<b>711,845</b>	711,845
Noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 267 Wilson Street, 2nd Floor. The note has a borrowing limit of \$1,655,323. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments of the greater of 25% of net cash flow, as defined, or \$5,000 are due by October 1 commencing October 1, 2019. The note is due in full by October 1, 2047.	<b>1,433,182</b>	1,443,182

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**December 31, 2024**

**(With Comparative Totals for December 31, 2023)**

<p>Noninterest bearing mortgage note payable to the City of Manchester, collateralized by real estate located at 267 Wilson Street, 3rd Floor. The note is funded by the City of Manchester's Community Improvement Program and the City of Manchester's Affordable Housing Trust Funds. The note has a borrowing limit of \$531,252. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments in the amount of 25% of net cash flow, as defined, are due by October 1 commencing October 1, 2019. The note is due in full by December 1, 2047.</p>	<b>504,337</b>	518,097
<p>Noninterest bearing construction loan payable to NHHFA, collateralized by real estate located in Wolfeboro, New Hampshire. The note has a borrowing limit of \$780,000. Annual payments in amounts equal to 25% of surplus cash. The loan is due in full by December 1, 2047.</p>	<b>750,000</b>	750,000
<p>Mortgage note payable to NHHFA and is collateralized by the real estate and personal property of HB-AH on Concord Street in Manchester, New Hampshire. The mortgage is insured by the U.S Department of Housing and Urban Development through the Housing Finance Agency Risk Sharing Program authorized by Section 542(c) of the Housing and Community Development Act of 1992. Monthly payments of \$6,745 are due for principal and interest at 4.2%. All remaining principal is due on May 1, 2059.</p>	<b>1,475,153</b>	1,487,658
<p>Mortgage note is payable to the City of Manchester, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in October 2052. Annual payments are required in an amount equal to 25% of initial surplus cash.</p>	<b>563,754</b>	577,908
<p>Mortgage note is payable to the NHHFA, funded through the Affordable Housing Fund (AHF), and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2051. Annual payments are required in an amount equal to 50% of initial surplus cash.</p>	<b>111,692</b>	120,907

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**December 31, 2024**

**(With Comparative Totals for December 31, 2023)**

Second mortgage note is payable to the NHHFA, funded through the Housing Trust Fund, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2061. Annual payments are required in an amount equal to 50% of remaining surplus cash after expected payments are determined to the City of Manchester and NHHFA AHF mortgage note payable.

	<u><b>1,134,188</b></u>	<u>1,134,188</u>
	<b>15,575,386</b>	16,002,878
Less current portion	<b>(842,655)</b>	(830,893)
Less unamortized deferred costs	<u><b>(46,780)</b></u>	<u>(56,227)</u>
	<u><b>\$14,685,951</b></u>	<u>\$15,115,758</u>

Surplus cash for the purposes of these disclosures is as defined in the respective loan agreements.

Principal maturities of long-term debt over the next five years and thereafter are as follows:

2025	\$ 842,655
2026	183,150
2027	707,145
2028	411,037
2029	151,998
Thereafter	<u>13,279,401</u>
	<u><b>\$ 15,575,386</b></u>

Interest expense charged to operations, including amortization of deferred costs of \$11,407, was \$190,484 and \$226,245 in 2024 and 2023, respectively.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES****Notes to Consolidated Financial Statements****December 31, 2024****(With Comparative Totals for December 31, 2023)****8. Net Assets**

At December 31, 2024 and 2023, net assets without donor restrictions are fully available to support operations of the Organization.

Net assets with donor restrictions were as follows:

	<u>2024</u>	<u>2023</u>
Investments to be maintained in perpetuity, income is to support general operations	\$ <u>25,000</u>	\$ <u>25,000</u>
Funds maintained with donor restrictions temporary in nature:		
The Family Place	-	31,424
Scholarships	9,164	19,164
Housing programs	197,475	216,316
Direct care for clients	102,885	256,431
Hope House	<u>299,491</u>	<u>388,575</u>
Total funds maintained with donor restrictions temporary in nature	<u>609,015</u>	<u>911,910</u>
Total net assets with donor restrictions	<u>\$ 634,015</u>	<u>\$ 936,910</u>

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

	<u>2024</u>	<u>2023</u>
Satisfaction of purpose restrictions:		
Operating releases		
The Family Place	\$ 31,424	\$ 92,280
Scholarships	10,000	5,000
Housing programs	194,416	287,046
Direct care for clients	587,413	282,269
Hope House	<u>123,997</u>	<u>454,370</u>
Total	<u>\$ 947,250</u>	<u>\$ 1,120,965</u>

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**December 31, 2024**

**(With Comparative Totals for December 31, 2023)**

**9. Retirement Plan**

The Organization has a tax deferred retirement plan which is available to all employees working greater than 25 hours a week. All employees are eligible to participate and are fully vested with the first contribution. The Organization matches contributions at 100% up to 3% of compensation. The Organization paused matching contributions during the year ended December 31, 2024. The Organization contributed \$2,412 during the year ended December 31, 2023.

**10. Employee Retention Tax Credit (ERTC)**

The ERTC is a refundable tax credit against certain employment taxes up to \$10,000 per employee for eligible employees. For 2020, the tax credit is equal to 50% of qualified wages paid to employees during the calendar year, capped at \$10,000 of qualified wages per employee. Additional relief provisions were passed by the U.S. government, which extended and expanded the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit was increased to 70% of qualified wages paid to employees during each quarter, and the limit on qualified wages per employee increased to \$10,000 of qualified wages per calendar quarter.

In February 2023, the Organization applied for the ERTC for employment taxes paid during the third quarter of 2021. During 2023, the Organization received the full ERTC applied for in the amount of \$870,880 which is included in ERTC revenue in the consolidated statement of activities for the year ended December 31, 2023. The ERTC received could be subject to audit for up to five years from the date of the amended filing.

**SUPPLEMENTARY INFORMATION**

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidating Statement of Financial Position

December 31, 2024

## ASSETS

	<u>FIT - Operating</u>	<u>Housing Benefits</u>	<u>Outfitters</u>	<u>WSCA</u>	<u>With Donor Restrictions</u>	<u>Eliminations</u>	<u>Total</u>
Current assets							
Cash and cash equivalents	\$ 664,299	\$ 370,447	\$ 187,942	\$ 18,335	\$ 609,015	\$ -	\$ 1,850,038
Accounts receivable	69,715	27,140	-	-	-	(65,897)	30,958
Grants and contributions receivable	960,258	-	-	-	-	-	960,258
Prepaid expenses	77,771	94,456	1,800	-	-	-	174,027
Due from related parties	2,118,694	5,694	5,552	-	-	(2,129,940)	-
Other current assets	6,129	68,276	-	-	-	-	74,405
Total current assets	3,896,866	566,013	195,294	18,335	609,015	(2,195,837)	3,089,686
Replacement reserves	112,991	540,827	-	34,166	-	-	687,984
Reserve cash designated for properties	100,393	809,741	-	-	-	-	910,134
Related party notes receivable	1,725,799	-	-	-	-	(1,725,799)	-
Accrued interest receivable on related party notes	1,632,426	-	-	-	-	(1,632,426)	-
Investments	2,465,349	-	-	-	25,000	-	2,490,349
Investment in related entities	1,247,739	25,051	-	-	-	(1,271,790)	1,000
Property and equipment, net	6,658,663	24,372,915	11,297	11,392	-	-	31,054,267
Development in process	54,629	1,680	-	-	-	-	56,309
Total assets	<u>\$ 17,894,855</u>	<u>\$ 26,316,227</u>	<u>\$ 206,591</u>	<u>\$ 63,893</u>	<u>\$ 634,015</u>	<u>\$ (6,825,852)</u>	<u>\$ 38,289,729</u>

## LIABILITIES AND NET ASSETS

Current liabilities							
Current portion of long-term debt	\$ 479,321	\$ 363,334	\$ -	\$ -	\$ -	\$ -	\$ 842,655
Accounts payable	106,030	151,973	8,982	8,652	-	(65,897)	209,740
Accrued expenses	209,511	1,673,973	11,956	-	-	(1,632,426)	263,014
Due to related parties	320,174	1,802,058	7,708	-	-	(2,129,940)	-
Other current liabilities	5,281	72,819	-	-	-	-	78,100
Total current liabilities	1,120,317	4,064,157	28,646	8,652	-	(3,828,263)	1,393,509
Long-term debt, net	<u>1,011,045</u>	<u>15,400,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,725,799)</u>	<u>14,685,951</u>
Total liabilities	<u>2,131,362</u>	<u>19,464,862</u>	<u>28,646</u>	<u>8,652</u>	<u>-</u>	<u>(5,554,062)</u>	<u>16,079,460</u>
Net assets							
Without donor restriction	15,763,493	6,851,365	177,945	55,241	-	(1,271,790)	21,576,254
With donor restrictions	-	-	-	-	634,015	-	634,015
Total net assets	<u>15,763,493</u>	<u>6,851,365</u>	<u>177,945</u>	<u>55,241</u>	<u>634,015</u>	<u>(1,271,790)</u>	<u>22,210,269</u>
Total liabilities and net assets	<u>\$ 17,894,855</u>	<u>\$ 26,316,227</u>	<u>\$ 206,591</u>	<u>\$ 63,893</u>	<u>\$ 634,015</u>	<u>\$ (6,825,852)</u>	<u>\$ 38,289,729</u>

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Consolidating Statement of Activities**

**Year Ended December 31, 2024**

	<u>FIT - Operating</u>	<u>Housing Benefits</u>	<u>Outfitters</u>	<u>WSCA</u>	<u>Eliminations</u>	<u>Without Donor Restrictions Total</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and support								
Federal, state and other grant support	\$ 3,343,188	\$ 348,882	\$ -	\$ -	\$ -	\$ 3,692,070	\$ -	\$ 3,692,070
Rental income, net of vacancies	369,235	2,822,713	-	121,067	(109,940)	3,203,075	-	3,203,075
Thrift store sales	-	-	812,551	-	-	812,551	-	812,551
Public support	1,237,977	112,954	100	-	-	1,351,031	644,355	1,995,386
Special events	662,949	-	-	-	-	662,949	-	662,949
Property management fees	1,368,063	-	-	-	(1,368,063)	-	-	-
Unrealized and realized gain on investments	270,247	-	-	-	-	270,247	-	270,247
Loss on disposal of property and equipment	(21,785)	-	-	-	-	(21,785)	-	(21,785)
Interest income	123,222	43,691	2,804	167	(95,892)	73,992	-	73,992
In-kind donations	1,455	-	-	-	-	1,455	-	1,455
Forgiveness of debt	-	131,267	-	-	-	131,267	-	131,267
Medicaid reimbursements	383,325	-	-	-	-	383,325	-	383,325
Other income	323,292	131,718	15,004	-	(265,000)	205,014	-	205,014
Net assets released from restrictions	947,250	-	-	-	-	947,250	(947,250)	-
<b>Total revenue and support</b>	<b>9,008,418</b>	<b>3,591,225</b>	<b>830,459</b>	<b>121,234</b>	<b>(1,838,895)</b>	<b>11,712,441</b>	<b>(302,895)</b>	<b>11,409,546</b>
Expenses								
Program activities	7,789,288	3,412,766	836,515	122,244	(1,838,895)	10,321,918	-	10,321,918
Fundraising	579,661	322,328	-	-	-	901,989	-	901,989
Management and general	873,676	484,419	-	-	-	1,358,095	-	1,358,095
<b>Total expenses</b>	<b>9,242,625</b>	<b>4,219,513</b>	<b>836,515</b>	<b>122,244</b>	<b>(1,838,895)</b>	<b>12,582,002</b>	<b>-</b>	<b>12,582,002</b>
<b>Change in net assets</b>	<b>\$ (234,207)</b>	<b>\$ (628,288)</b>	<b>\$ (6,056)</b>	<b>\$ (1,010)</b>	<b>\$ -</b>	<b>\$ (869,561)</b>	<b>\$ (302,895)</b>	<b>\$ (1,172,456)</b>

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Consolidating Statement of Functional Expenses**

**Year Ended December 31, 2024**

	Program Activities					Fundraising	Management and General	Eliminations	Total
	FIT - Operating	Housing Benefits	Outfitters	WSCA	Program Activities Total				
Salaries and benefits									
Salaries and wages	\$ 3,536,165	\$ 644,175	\$ 337,462	\$ -	\$ 4,517,802	\$ 418,034	\$ 627,051	\$ -	\$ 5,562,887
Employee benefits	424,091	63,101	35,922	-	523,114	48,719	73,079	-	644,912
Payroll taxes	261,890	46,998	26,284	-	335,172	30,889	46,334	-	412,395
<b>Total salaries and benefits</b>	<b>4,222,146</b>	<b>754,274</b>	<b>399,668</b>	<b>-</b>	<b>5,376,088</b>	<b>497,642</b>	<b>746,464</b>	<b>-</b>	<b>6,620,194</b>
Other expenses									
Advertising	12,633	-	6,867	-	19,500	1,263	1,895	-	22,658
Bad debts	11,878	41,948	-	-	53,826	-	-	-	53,826
Bank charges	25,621	5,244	14,261	286	45,412	3,086	4,629	-	53,127
Condominium association fees	-	91,974	-	-	91,974	-	-	(73,524)	18,450
Consultants	77,895	8,123	5,766	-	91,784	8,602	12,902	-	113,288
Depreciation	317,517	864,805	2,748	2,369	1,187,439	118,233	177,349	-	1,483,021
Events	64,227	7,550	-	-	71,777	-	-	-	71,777
Food	106,301	6,326	-	-	112,627	-	-	-	112,627
Insurance	209,850	211,316	2,510	20,143	443,819	42,117	63,176	-	549,112
Interest expense	20,991	208,110	-	-	229,101	22,910	34,365	(95,892)	190,484
Management fees	206,959	1,104,044	315,000	7,060	1,633,063	-	-	(1,633,063)	-
Meals and entertainment	4,810	4	-	-	4,814	481	722	-	6,017
Membership dues	108,028	6,105	1,337	-	115,470	11,413	17,120	-	144,003
Office supplies	45,990	9,800	15,337	1,774	72,901	5,579	8,369	-	86,849
Operational expenses - other	11,998	-	-	-	11,998	-	-	-	11,998
Participant expenses	41,968	6,604	-	-	48,572	-	-	-	48,572
Postage	4,790	34	-	-	4,824	482	723	-	6,029
Printing	27,830	221	388	-	28,439	2,805	4,207	-	35,451
Professional fees	81,063	95,292	-	4,200	180,555	17,635	26,453	-	224,643
Related entity expenses	1,352,537	(1,352,537)	-	-	-	-	-	-	-
Rent	11,616	-	24,800	-	36,416	-	-	(36,416)	-
Rental subsidies	129,289	-	-	-	129,289	-	-	-	129,289
Repairs and maintenance	342,637	478,389	16,617	58,873	896,516	82,103	123,154	-	1,101,773
Staff development	14,616	12	210	-	14,838	1,463	2,194	-	18,495
Taxes	25,221	276,779	-	-	302,000	-	-	-	302,000
Technology support	50,730	65,046	4,242	2,879	122,897	11,578	17,366	-	151,841
Telephone	73,142	49,394	4,342	3,566	130,444	12,253	18,380	-	161,077
Travel	5,891	3,590	32	-	9,513	948	1,422	-	11,883
Utilities	150,418	463,544	18,405	21,094	653,461	61,396	92,095	-	806,952
Workers' compensation	30,696	6,775	3,985	-	41,456	-	5,110	-	46,566
<b>Total expenses</b>	<b>\$ 7,789,288</b>	<b>\$ 3,412,766</b>	<b>\$ 836,515</b>	<b>\$ 122,244</b>	<b>\$ 12,160,813</b>	<b>\$ 901,989</b>	<b>\$ 1,358,095</b>	<b>\$ (1,838,895)</b>	<b>\$ 12,582,002</b>

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-through Number	Federal Expenditures
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<b><u>Passed Through: City of Manchester</u></b>			
<b>HOME Investment Partnerships Program</b>	14.239		
Housing Benefits, Inc - 393 Spruce		N/A	\$ 557,808
Housing Benefits, Inc - 434 Union		N/A	577,908
Housing Benefits, Inc - Millyard II		N/A	226,725
Housing Benefits, Inc - Wilson St #2		N/A	1,448,182
Housing Benefits, Inc - Wilson St #3		N/A	265,855
<b><u>Passed Through: New Hampshire Housing Finance Authority</u></b>			
<b>HOME Investment Partnerships Program</b>	14.239		
Housing Benefits, Inc - Millyard II		N/A	436,958
<b>Total HOME Investment Partnerships Program</b>			<b>3,513,436</b>
<b><u>Direct Program:</u></b>			
<b>Continuum of Care Program</b>	14.267		
Amherst St			19,946
COC Planning			54,487
Family Willows			35,538
Manchester Community			90,510
Millyard II			39,440
Perm Housing Manchester 1 & 2			165,166
Perm Housing Manchester 4			54,845
Perm Housing Manchester 5			64,431
Perm Housing Manchester 6			78,205
Perm Housing Manchester 8			8,864
<b><u>Passed Through: New Hampshire (NH) Department of Health and Human Services (DHHS), Division of Community Based Care Services, Bureau of Homeless and Housing Services</u></b>			
<b>Continuum of Care Program</b>	14.267		
Concord Leasing		N/A	57,756
Perm Housing Concord		N/A	15,325
<b>Total Continuum of Care Program</b>			<b>684,513</b>
<b><u>Passed Through: Manchester Housing and Redevelopment Authority</u></b>			
Section 8 Project-Based Cluster: Lower Income			
Housing Assistance Program - Section 8		NH901MR0013/0	
Moderate Rehabilitation	14.856	001/000	438,234
<b>Total U.S. Department of Housing and Urban Development</b>			<b>4,636,183</b>
<b><u>U.S. DHHS</u></b>			
<b><u>Passed Through: NH DHHS, Division of Community Based Care Services, Bureau of Drug and Alcohol Services</u></b>			
		05-095-092-920510-7040-	
Opioid STR	93.788	0000-102-500731	106,798
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1008904	798,109
<b>Total U.S. DHHS</b>			<b>904,907</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 5,541,090</b>

See accompanying notes to schedule of expenditures of federal awards

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Notes to Schedule of Expenditures of Federal Awards**

**Year Ended December 31, 2024**

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Families in Transition, Inc. and Subsidiaries (the Organization) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

**2. Basis of Accounting**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Organization has elected to use the 10% de minimis indirect cost rate.

**3. Loan Outstanding**

The HOME Investment Partnerships Program loan balances outstanding were \$3,484,021 as of December 31, 2024.

**4. Other Disclosure**

The Organization's consolidated financial statements include the operations of HB-AH, LLC, which expended \$297,007 in federal awards which are not included in the Organization's Schedule for the year ended December 31, 2024 because the applicability of Schedule reporting under the Uniform Guidance was determined in conjunction with the respective stand-alone audit of HB-AH, LLC's financial statements.



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

Board of Directors  
Families in Transition, Inc. and Subsidiaries

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 23, 2025. The financial statements of Lowell Street housing project included in these consolidated financial statements were not audited in accordance with *Government Auditing Standards*.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated 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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Board of Directors  
Families in Transition, Inc. and Subsidiaries

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

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*BMP Assurance, LLP*

Manchester, New Hampshire  
June 23, 2025



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

Board of Directors  
Families in Transition, Inc. and Subsidiaries

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

***Opinion on the Major Federal Program***

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

The Organization's consolidated financial statements include the operations of HB-AH, LLC (HB-AH), which expended \$297,007 in federal awards which are not included in the Organization's schedule of expenditures of federal awards for the year ended December 31, 2024. Our audit, described below, did not include the federal awards of HB-AH because the applicability of federal compliance audits was determined in conjunction with the stand-alone audit of HB-AH's financial statements.

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 the major federal program for the year ended December 31, 2024.

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

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

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

Board of Directors  
Families in Transition, Inc. and Subsidiaries

### ***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.

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

Board of Directors  
Families in Transition, Inc. and Subsidiaries

## 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 compliance requirement of a major 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 compliance requirement of 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 compliance requirement of a major 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 Auditor's Responsibilities for the Audit of Compliance section 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.

*BMP Assurance, LLP*

Manchester, New Hampshire  
June 23, 2025

**FAMILIES IN TRANSITION AND SUBSIDIARIES**

**Schedule of Findings and Questioned Costs (Concluded)**

**Year Ended December 31, 2024**

**Section I. – Summary of Auditor’s Results**

Consolidated Financial Statements

Type of auditor’s report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	___ yes <u> X </u> no
Significant deficiency(ies) identified not considered to be material weaknesses?	___ yes <u> X </u> none reported
Noncompliance material to financial statements noted?	___ yes <u> X </u> no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	___ yes <u> X </u> no
Significant deficiency(ies) identified not considered to be material weaknesses?	___ yes <u> X </u> none reported

Type of auditor’s report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ yes <u> X </u> no

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	HOME Investment Partnerships Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	___ yes <u> X </u> no

**Section II. – Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Government Auditing Standards**

None noted

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

None noted

**FAMILIES IN TRANSITION AND SUBSIDIARIES**

**Summary Schedule of Prior Audit Findings**

**Year Ended December 31, 2024**

**Finding Number:** 2023-001

**Programs Affected:** 21.027 Coronavirus State and Local Fiscal Recovery Funds

**Condition Found:** While comparing and reconciling the schedule of expenditures of federal awards (SEFA) to the consolidated financial statements, we noted one revenue entry was included in the SEFA which related to expenses incurred during the year ended December 31, 2022. Assistance Listing 21.027 was understated by approximately \$179,000 for the year ended December 31, 2022 and Assistance Listing 21.027 was overstated by approximately \$179,000 for the year ended December 31, 2023. The amount was recorded correct for the program year, but not the agency fiscal year.

**Recommendation:** We recommend the Organization implement a tracking system to identify and report all expenditures of federal awards on the SEFA in compliance with the requirements of the Uniform Guidance.

**Status:** Corrected

**SENIOR MANAGEMENT EXECUTIVE**  
**CFO / COO / IT**



Experienced finance, operations and information technology executive with extensive knowledge of both financial services and non-profit industries. Proven ability to develop diverse management teams and demonstrated skills in problem solving, budgeting, financial planning and analysis, internal control structures and information system design/management. Strong knowledge of risk management protocols and information security procedures and processes, facilities management and corporate safety programs.

**SELECTED ACHIEVEMENT HIGHLIGHTS**

- ❖ **Managed change processes across financial management and program delivery departments** while maintaining staff and volunteer focus on high quality service delivery. Functional Teams consistently achieved a better than 90% approval rating from clients.
- ❖ **Significantly improved balance sheet quality, revenue generation and expense containment.** Through active facility portfolio management, reduced facility expenses by 48% over a 5 year period while maintaining quality client services and training programs.
- ❖ **Strong project management across numerous IT projects** improving programmatic functional strength and increased ability to maximize P&L returns. These projects also increased future revenue growth by providing flexible systems to secure governmental funding and ensure multi-year contract renewals valued at over \$11 million.
- ❖ **Ability to work with diverse management teams and Board of Director committee styles** while maintaining focus on achieving team goals and strengthening organizational development.

**PROFESSIONAL EXPERIENCE**

***Chief Financial Officer, Planning Office for Urban Affairs Inc., Boston, MA***

***2018 - 2024***

Responsibilities included development of organizational strategy, in conjunction with the CEO and Board, to ensure the organization has the financial resources needed to achieve current and future goals, while mitigating financial and operational risk. Developed effective working relationships with key financial partners including funders, investors, development partners, government agencies, consultants, vendors and auditors. Primary responsibility also included oversight of organizational budgeting, accounting and cash management to ensure project funding(s) are made available. Worked with various audit firms to work through issues and complete POUA's annual audit and tax returns as well as approximately 35 housing entity audits and tax returns, including LLC's and LP's, which are regulated by HUD and various state agencies to deliver low income housing. Oversight of various Managing Member/Partnership tax return filings as well as working with various investors to ensure projected tax credit losses are accumulating as designed during the project development phase.

Provided oversight of the Asset Management function and Real Estate Development staff to review potential acquisitions, debt, equity and public subsidy proposals and partnership/operating agreements. Reviewed key legal agreements, including mortgages, loan documents, subordination agreements and guarantees, as part of a financial and construction loan closing that may involve Low Income Housing Tax Credits, Historic Tax Credits, New Markets Tax Credits, bond financing, public subsidies and contracts and/or private debt. Worked with Asset Management to develop, review and shepherd through approvals for approximately 35 annual project budgets covering roughly 1,500 units

***BizOps CFO, Clifton Larson Allen (formerly AMS), Waltham, MA***

***2013 - 2018***

Clifton Larson Allen is a leading accounting and financial management services firm in the Northeast, helping privately held, publicly traded and nonprofit organizations operate most effectively by providing industry-trained accounting and financial management professionals. Working side by side with clients in various industries providing them with the financial information to understand current conditions and plan for the future. While at Clifton Larson Allen, I was engaged with the following client types:

**Massachusetts and Rhode Island Community Development Corporations** – Consulting and Interim CFO for 8 organizations ranging in asset size from \$15 Million to \$260 Million, duties included development of accounting function policies and procedures, fiscal budgets, BVA reporting, multi-year cash flow projections and real estate transaction accounting. A project of note consisted of assuring a merged entity was fully reconciled in the parent organizations balance sheet, including property sales and transfers and the reconciliation of 3 disparate property management firm financial statements, with internal balance sheets and P&L's. Client assignments also included completion of year-end audit processes and regulatory reporting, including 990 and UFR filings as well as Neighborworks America reporting. Worked closely with numerous asset and property management firms to ensure accurate and timely financial reporting, facilities monitoring and compliance with regulatory housing requirements.

**Non Profit Community Action Agency** – As Interim CFO for a \$28 Million Community Action Agency, worked directly with the Senior Management Team, Assistant Director of Accounting and Program Managers to develop and finalize the agency budget, completed various tasks associated with the year-end independent audit (including SEFA, UFR and 990 filings), managed the finance and administration reviews during the Office of Head Start and Mass. DEEC program audits, and developed grant budgets and reports for funding opportunities identified by the Development team.

**MGL Chapter 766 Approved Private School(s)** – As CFO for a \$12 Million Special Education service delivery enterprise, duties included the development, implementation and overall management of the accounting function for 8 companies designed to provide services to Developmentally Disabled populations. The 20 month engagement also required the completion of fiscal year end audits and UFR regulatory filings, policy and procedure development, DESE contract compliance and the conversion of the GL system to an Apple IT network infrastructure.

**American National Red Cross (ARC), Washington, DC,**

*Built distinguished 17 year record of progressive achievement and advancement, as a volunteer for 11 years prior to full time employment, with this \$3.4 billion provider of blood products, disaster relief assistance and emergency preparedness training to the American public.*

**ARC Regional Chief Financial Officer, Boston, MA**

**2006 to 2012**

Primary responsibilities included financial planning and analysis, overall management of financial controls, treasury and audit, budget development and management, information technology, facilities management and site security functions. Other duties included development and implementation of strategic planning initiatives, internal reporting structures, various executive level program management assignments and reporting to the Board of Directors and its Committees. Prior to my fulltime employment, acted as volunteer Board Treasurer from June 1995 thru March 2006. Due to consolidation of the nationwide accounting function, the Regional CFO role was eliminated.

**Financial Management**

- ◆ Facilitated and managed development of an A133 Audit Program to ensure the audit requirements and contractual obligations of federal and state funding agencies were met.
- ◆ Interacted closely with CPA firms to ensure strong internal control structures addressed their risk concerns with implementing the above noted functional reorganization.

**Operations & Facilities Management**

- ◆ Managed a real estate portfolio of 11 offices, food pantry operations and student training facilities as well as ensured programmatic and client emergency services were deliverable through a fleet of over 50 response vehicles throughout Eastern Massachusetts.
- ◆ Led negotiations to sell an outdated HQ's facility for \$17 million and relocated to a newly renovated space for \$11 million. This move allowed the organization to significantly improve its financial position and reinvest proceeds to strengthen program delivery.
- ◆ Worked directly with engineers and construction teams to design and implement the above noted renovation such that staff could effectively and efficiently operate in a space with roughly 70% less square footage, while not impacting program delivery.

**EDUCATION & CREDENTIALS**

Massachusetts School for Financial Studies administered through Babson College, Wellesley, MA  
 Bachelor of Business Administration, Western Connecticut State University, Danbury, CT  
 American Red Cross DSHR Job Classification – Finance Manager

# Samantha Robertson

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## Education

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- UNIVERSITY OF NEW HAMPSHIRE** **May 2015**  
Masters of Social Work, Advanced Standing  
Summa cum Laude
- PLYMOUTH STATE UNIVERSITY** **May 2012**  
Bachelor of Social Work  
Concentration: Mental Health, Magna cum Laude  
Phi Alpha Honor Society, 2012

## Social Work Experience

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**NHTI CONCORD'S COMMUNITY COLLEGE, Concord, NH** **March 2021 - Current**  
**CC Counselor**

Provide comprehensive student development through mental health intervention

- Engage in short term solution focused counseling
- Conduct assessments in order to improve life management skills through a Wellness Model
- Work collaboratively with SCAN/BIT team and Health and Wellness Committee
- Co-Facilitate campus wide mental health awareness initiatives with various NHTI directors and NAMI suicide prevention
- Supervise MSW intern
- Implement and provide on campus crisis intervention and emergency protocols
- Connect and maintain community relationship partners
- Develop and implement Counseling Services policy and procedure
- Complete all administrative duties for Counseling Service (data tracking, reporting, scheduling and outreach)

**RIVERBEND COMMUNITY MENTAL HEALTH, Concord, NH**  
**ACT Team Manager**

**March 2018 - June 2019**

- Served individuals with primary psychotic or major mood disorders, substance misuse, homelessness, and legal issues
- Coordinated client discharges into the community from NHH and other DRF's
- Implemented yearly state and SAMHSA audit recommendations and guidelines
- Provided crisis management, case management, and individual therapy
- Coordinated staff schedules, team meetings, and time sheets

**Adult Clinician**

**July 2016 - March 2018**

Provided individual and group therapy to SPMI population.

- Implemented therapeutic interventions (DBT, Motivational Interviewing, and CBT)
- Co-Facilitated skills groups such as DBT and Self-Esteem & Disordered Eating
- Provided safety and risk assessments for individuals with increased SI

- Developed SMART goals, individual treatment plans, and daily SOAP notes
- Conducted intake assessments, eligibility, and diagnosis of prospective CSP clients

**Clinical Case Manager**

**June 2015 - July 2016**

Provided clinical case management to SPMI and developmentally disabled population.

- Developed individual treatment plans to meet global and comprehensive needs
- Worked collaboratively with area agencies, family members, and guardians
- Provided functional support services and individual and group therapy
- Completed service referral, clinical assessment, and crisis management

**CROSS ROADS HOUSE, Portsmouth, NH**

**May 2014 - May 2015**

**MSW Advanced Clinical Internship**

Provided case management to individuals and families affected by homelessness.

- Developed individualized case plans and goals
- Provided crisis intervention and service referrals
- Worked collaboratively with Social Work team on program development
- Co-facilitated family meetings and Rent Ready workshops

**School Based Experience**

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**CAMPTON SCHOOL DISTRICT, Campton, NH**

**Sept 2013 - May 2014**

**After School Homework Advisor**

Supervised school aged youth K-8

- Coordinated and facilitated diverse educational enrichment programs
- Collected and documented weekly payments for afterschool program
- Collaborated with other educators on group activities

**PLYMOUTH ELEMENTARY SCHOOL, Plymouth, NH**

**Sept 2013 - May 2014**

**Preschool Individual Aid**

Daily functional support for preschool aged male diagnosed on the Autism Spectrum

- Conducted 5hr behavioral monitoring through biopsychosocial assessment
- Completed individualized discrete trials focused on IEP goals
- Aided in the development of gross and fine motor skills

**PLYMOUTH PARKS AND RECREATION, Plymouth, NH**

**Oct 2010 - May 2014**

**After School Homework Advisor**

- Coordinated and managed diverse enrichment programs
- Provided after school homework support for school aged children K-8.
- Assisted in administrative duties; scheduling, filing, excel, and budgeting

REFERENCES AVAILABLE UPON REQUEST

**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Grafton County New Hampshire ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #30), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #247), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$2,552,251
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 38.66%, Federal funds from the Substance Use Prevention and Treatment Block Grant, as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
      - 1.1.1.1. October 1, 2020, FAIN TI083464.
      - 1.1.1.2. October 1, 2021, FAIN TI084659.
      - 1.1.1.3. February 15, 2023, FAIN TI085821.
      - 1.1.1.4. February 20, 2024, FAIN B08T1087053.
      - 1.1.1.5. February 24, 2025 FAIN B08TI088120.
      - 1.1.1.6. January 28, 2026, FAIN B08TI088484.
    - 1.2. 34.68% General Funds.

- 1.3. 26.66% Other Funds (Governor's Commission).
4. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:
  3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, SUD Treatment Services Budget through Exhibit C-12, Services for Incarcerated Individuals Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:
    - 3.1. Ensure approval for Exhibits C-1, SUD Treatment Services Budget through Exhibit C-12, Services for Incarcerated Individuals Budget, Amendment #5, is received from the Department prior to submitting invoices for payment; and
    - 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.
5. Modify Exhibit C, Payment Terms, Amendment #1, Section 9 lead-in paragraph only, to read:
  9. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:
6. Modify Exhibit C-9, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-9, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit C-10, Services for Incarcerated Individuals Budget – Amendment #4, by replacing it in its entirety with Exhibit C-10, Services for Incarcerated Individuals Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
8. Modify Exhibit C-11, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-11, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
9. Modify Exhibit C-12, Services for Incarcerated Individuals Budget – Amendment #4, by replacing it in its entirety with Exhibit C-12, Services for Incarcerated Individuals Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

4/29/2026  
Date

DocuSigned by:  
*Katja S. Fox*  
ED9D05B04C63442  
Name: Katja S. Fox  
Title: Director

Grafton County New Hampshire

4/28/2026  
Date

DocuSigned by:  
*Julie Libby*  
3DB40B75C32E4C0  
Name: Julie Libby  
Title: County Administrator

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

OFFICE OF THE ATTORNEY GENERAL

5/5/2026  
Date

DocuSigned by:  
*Robyn Guarino*  
748734324941460  
Name: Robyn Guarino  
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name:  
Title:



Exhibit C-10, Services for Incarcerated Individuals Budget,  
Amendment #5

New Hampshire Department of Health and Human Services									
Provider Name: <b>Grafton County New Hampshire</b>									
Budget Request for: <b>SUD Treatment &amp; Recovery Support Svcs</b>   Service: <b>Incarcerated</b>									
Budget Period: <b>7/1/25-6/30/26</b>									
Indirect Cost Rate (if applicable) <b>0%</b>									
Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 245,695.00	\$ -	\$ 245,695.00	\$ 33,328.00	\$ -	\$ 33,328.00	\$ 212,367.00	\$ -	\$ 212,367.00
2. Employee Benefits	\$ 120,989.00	\$ -	\$ 120,989.00	\$ 20,393.00	\$ -	\$ 20,393.00	\$ 100,596.00	\$ -	\$ 100,596.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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<b>TOTAL</b>	<b>\$ 368,784.00</b>	<b>\$ -</b>	<b>\$ 368,784.00</b>	<b>\$ 53,721.00</b>	<b>\$ -</b>	<b>\$ 53,721.00</b>	<b>\$ 315,063.00</b>	<b>\$ -</b>	<b>\$ 315,063.00</b>


Contractor Initials   
Date Signed **4/28/2026**

Exhibit C-11, SUD Treatment Services Budget, Amendment #5

New Hampshire Department of Health and Human Services									
Provider Name: <b>Grafton County New Hampshire</b>									
Budget Request for: <b>SUD Treatment &amp; Recovery Support Svcs</b>   Service: <b>SUD Services</b>									
Budget Period: <b>7/1/26-6/30/27</b>									
Indirect Cost Rate (if applicable) <b>0%</b>									
Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 175,947.00	\$ -	\$ 175,947.00	\$ 2,178.00	\$ -	\$ 2,178.00	\$ 173,769.00	\$ -	\$ 173,769.00
2. Employee Benefits	\$ 79,044.00	\$ -	\$ 79,044.00	\$ 2,285.00	\$ -	\$ 2,285.00	\$ 76,759.00	\$ -	\$ 76,759.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
Lab	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
6. Travel	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00
7. Occupancy	\$ 12,300.00	\$ -	\$ 12,300.00	\$ -	\$ -	\$ -	\$ 12,300.00	\$ -	\$ 12,300.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
Postage	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
Subscriptions	\$ 2,550.00	\$ -	\$ 2,550.00	\$ -	\$ -	\$ -	\$ 2,550.00	\$ -	\$ 2,550.00
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Offset	\$ -	\$ -	\$ -	\$ (8,000.00)	\$ -	\$ (8,000.00)	\$ (8,000.00)	\$ -	\$ (8,000.00)
<b>TOTAL</b>	<b>\$ 284,241.00</b>	<b>\$ -</b>	<b>\$ 284,241.00</b>	<b>\$ (3,537.00)</b>	<b>\$ -</b>	<b>\$ (3,537.00)</b>	<b>\$ 271,778.00</b>	<b>\$ -</b>	<b>\$ 271,778.00</b>

Contractor's initials   
 Date signed **4/28/2026**



**CERTIFICATE OF AUTHORITY**

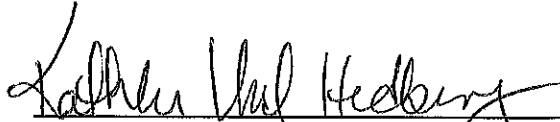
I, Katie Wood Hedberg, hereby certify that:  
(Name of the County Clerk/County Official)

1. I am a duly elected County Clerk/County Official) of Grafton County.
2. I hereby certify that Julie L. Libby, County Administrator, (may list more than one  
(Authorized Signatory)

person) is authorized on behalf of this county to enter into the said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate.

3. I hereby certify that this authority has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment/agreement 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 county. To the extent that there are any limits on the authority of any listed individual to bind the county in contracts or other agreements with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/28/26

  
\_\_\_\_\_  
Signature of County Clerk/County Official  
Name: Katie Wood Hedberg  
Title: Clerk, Board of Commissioners



## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>3</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>3</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>3</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>3</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>3</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>3</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

<b>Participating Member:</b> Grafton County 3855 Dartmouth College Highway Box #1 North Haverhill, NH 03774	<b>Member Number:</b> 603	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> PO Box 23 Hooksett, NH 03106-9716
---	------------------------------	--

X	Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply If Not:	
<input checked="" type="checkbox"/>	<b>General Liability (Occurrence Form)</b> <b>Professional Liability (describe)</b> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrences	7/1/2025	7/1/2026	Each Occurrence	\$ 2,000,000
				General Aggregate	\$ 10,000,000
				Fire Damage (Any one fire)	
				Med Exp (Any one person)	
<input type="checkbox"/>	<b>Automobile Liability</b> Deductible    Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)	
				Aggregate	
<input checked="" type="checkbox"/>	<b>Workers' Compensation &amp; Employers' Liability</b>	7/1/2025	7/1/2026	<input checked="" type="checkbox"/> Statutory	
				Each Accident	\$2,000,000
				Disease - Each Employee	\$2,000,000
				Disease - Policy Limit	
<input type="checkbox"/>	<b>Property (Special Risk Includes Fire and Theft)</b>			Blanket Limit, Replacement Cost (unless otherwise stated)	

**Description:** Proof of Primex Member coverage only.

<b>CERTIFICATE HOLDER:</b>	<b>Additional Covered Party</b>	<b>Loss Payee</b>	<b>Primex<sup>3</sup> - NH Public Risk Management Exchange</b>
State of NH, Department of Health and Human Services 129 Pleasant St Concord, NH 03301			<b>By:</b> <i>Mary Beth Purcell</i>  <b>Date:</b> 4/22/2026    mpurcell@nhprimex.org Please direct inquires to: <b>Primex<sup>3</sup> Claims/Coverage Services</b> 603-225-2841 phone 603-228-3833 fax

**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Hope on Haven Hill, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #30), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #247), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$5,515,460
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 63.35% Federal Funds
      - 1.1.1. 9.29% from the Substance Use Prevention and Treatment Block Grant, as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
        - 1.1.1.1. October 1, 2020, FAIN TI083464.
        - 1.1.1.2. October 1, 2021, FAIN TI084659.
        - 1.1.1.3. February 15, 2023, FAIN TI085821.
        - 1.1.1.4. February 20, 2024, FAIN B08T1087053.
        - 1.1.1.5. February 24, 2025 FAIN B08TI088120.
        - 1.1.1.6. January 28, 2026, FAIN B08TI088484.

Hope on Haven Hill, Inc.

A-S-1.3

Initial  
  
Contractor Initials \_\_\_\_\_

- 1.1.2. 54.06% from the State Opioid Response Grant, as awarded by SAMHSA, on
  - 1.1.2.1. September 30, 2021, FAIN H79T1083326.
  - 1.1.2.2. September 23, 2022, FAIN H79T1085759.
  - 1.1.2.3. September 24, 2024, FAIN H79T1087843.
  - 1.1.2.4. September 20, 2025, FAIN H79T1087843.
  - 1.1.2.5. Date TBD, FAIN H79T1087843.
- 1.2. 14.92% General Funds.
- 1.3. 21.73% Other Funds (Governor's Commission).
- 4. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:
  - 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, Women's Services Budget through Exhibit C-22, Residential Services Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:
    - 3.1. Ensure approval for Exhibits C-1, Women's Services Budget through Exhibit C-22, Residential Services Budget, Amendment #5, is received from the Department prior to submitting invoices for payment; and
    - 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.
- 5. Modify Exhibit C, Payment Terms, Amendment #1, Section 10 lead-in paragraph only, to read:
  - 10. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:
- 6. Modify Exhibit C-17, Women's Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-17, Women's Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 7. Modify Exhibit C-18, Transitional Living Program Budget – Amendment #4, by replacing it in its entirety with Exhibit C-18, Transitional Living Program Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 8. Modify Exhibit C-19, Residential Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-19, Residential Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 9. Modify Exhibit C-20, Women's Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-20, Women's Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 10. Modify Exhibit C-22, Residential Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-22, Residential Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

5/5/2026

Date

DocuSigned by:

*Katja S. Fox*

ED9D05B04C63442...

Name: Katja S. Fox

Title: Director

Hope on Haven Hill, Inc.

5/5/2026

Date

Signed by:

*Kerry Norton*

1444301692434F6...

Name: Kerry Norton

Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

5/6/2026

Date

DocuSigned by:  
*Robyn Guarino*

Name: Robyn Guarino

Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

Exhibit C-17, Women's Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Provider Name: **Hope on Haven Hill, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **SUD Svcs/IOP**

Budget Period: **7/1/25-6/30/26**

Indirect Cost Rate (if applicable) **0%**

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 350,000.00		\$ 350,000.00	\$ 263,200.00	\$ -	\$ 263,200.00	\$ 86,800.00	\$ -	\$ 86,800.00
2. Employee Benefits	\$ 70,000.00		\$ 70,000.00	\$ 52,640.00	\$ -	\$ 52,640.00	\$ 17,360.00	\$ -	\$ 17,360.00
3. Consultants	\$ 14,000.00		\$ 14,000.00	\$ 11,075.00	\$ -	\$ 11,075.00	\$ 2,925.00	\$ -	\$ 2,925.00
4. Equipment:	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 10,000.00		\$ 10,000.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
Repair and Maintenance	\$ 25,000.00		\$ 25,000.00	\$ 21,000.00	\$ -	\$ 21,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
Purchase/Depreciation	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
5. Supplies:	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 2,500.00		\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Lab	\$ 2,500.00		\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Pharmacy	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Medical	\$ 2,500.00		\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Office	\$ 30,000.00		\$ 30,000.00	\$ 22,150.00	\$ -	\$ 22,150.00	\$ 7,850.00	\$ -	\$ 7,850.00
6. Travel	\$ 2,000.00		\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
7. Occupancy	\$ 75,000.00		\$ 75,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
8. Current Expenses	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 6,000.00		\$ 6,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Postage	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Subscriptions	\$ 2,000.00		\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Audit and Legal	\$ 16,000.00		\$ 16,000.00	\$ 8,530.00	\$ -	\$ 8,530.00	\$ 7,470.00	\$ -	\$ 7,470.00
Insurance	\$ 28,000.00		\$ 28,000.00	\$ 22,000.00	\$ -	\$ 22,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
Board Expenses	\$ 2,500.00		\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
9. Software	\$ 2,100.00		\$ 2,100.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 500.00	\$ -	\$ 500.00
10. Marketing/Communications	\$ 8,500.00		\$ 8,500.00	\$ 7,000.00	\$ -	\$ 7,000.00	\$ 1,500.00	\$ -	\$ 1,500.00
11. Staff Education and Training	\$ 12,000.00		\$ 12,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
12. Subcontracts/Agreements	\$ 10,000.00		\$ 10,000.00	\$ 8,500.00	\$ -	\$ 8,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
13. Other (specific details mandatory):	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare	\$ -		\$ -	\$ (500.00)	\$ -	\$ (500.00)	\$ 500.00	\$ -	\$ 500.00
Wraparound & Recovery Support	\$ 20,000.00		\$ 20,000.00	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
Transportation	\$ 4,000.00		\$ 4,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Indirect As A Percent of Direct	\$ 98,430.00		\$ 98,430.00	\$ 80,020.00	\$ -	\$ 80,020.00	\$ 18,410.00	\$ -	\$ 18,410.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 797,530.00</b>	<b>\$ -</b>	<b>\$ 797,530.00</b>	<b>\$ 612,715.00</b>	<b>\$ -</b>	<b>\$ 612,715.00</b>	<b>\$ 184,815.00</b>	<b>\$ -</b>	<b>\$ 184,815.00</b>

Initial  
LN

Contractor Initials

Date Signed **5/5/2026**

New Hampshire Department of Health and Human Services

Provider Name: [Hope on Haven Hill, Inc.](#)


Budget Request for: [SUD Treatment & Recovery Support Svcs](#)

Service: [TLP Svcs/Abi's](#)

Budget Period: [7/1/25-6/30/26](#)

Indirect Cost Rate (if applicable) 0%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 225,000.00		\$ 225,000.00	\$ 160,000.00	\$ -	\$ 160,000.00	\$ 65,000.00	\$ -	\$ 65,000.00
2. Employee Benefits	\$ 45,000.00		\$ 45,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
3. Consultants	\$ 15,000.00		\$ 15,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
4. Equipment:	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 6,600.00		\$ 6,600.00	\$ 5,900.00	\$ -	\$ 5,900.00	\$ 700.00	\$ -	\$ 700.00
Repair and Maintenance	\$ 26,000.00		\$ 26,000.00	\$ 23,000.00	\$ -	\$ 23,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Purchase/Depreciation	\$ 1,000.00		\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
5. Supplies:	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Lab	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Pharmacy	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Medical	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Office	\$ 10,000.00		\$ 10,000.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
6. Travel	\$ 1,000.00		\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
7. Occupancy	\$ 50,000.00		\$ 50,000.00	\$ 36,545.00	\$ -	\$ 36,545.00	\$ 13,455.00	\$ -	\$ 13,455.00
8. Current Expenses	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 3,600.00		\$ 3,600.00	\$ 3,100.00	\$ -	\$ 3,100.00	\$ 500.00	\$ -	\$ 500.00
Postage	\$ 900.00		\$ 900.00	\$ 400.00	\$ -	\$ 400.00	\$ 500.00	\$ -	\$ 500.00
Subscriptions	\$ 800.00		\$ 800.00	\$ 300.00	\$ -	\$ 300.00	\$ 500.00	\$ -	\$ 500.00
Audit and Legal	\$ 14,000.00		\$ 14,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
Insurance	\$ 25,000.00		\$ 25,000.00	\$ 12,100.00	\$ -	\$ 12,100.00	\$ 12,900.00	\$ -	\$ 12,900.00
Board Expenses	\$ 1,000.00		\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
9. Software	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
10. Marketing/Communications	\$ 10,000.00		\$ 10,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
11. Staff Education and Training	\$ 3,500.00		\$ 3,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,000.00	\$ -	\$ 1,000.00
12. Subcontracts/Agreements	\$ 1,500.00		\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
13. Other (specific details mandatory):	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare	\$ 2,500.00		\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Wraparound & Recovery Support	\$ 10,000.00		\$ 10,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
Transportation	\$ 5,000.00		\$ 5,000.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ 500.00	\$ -	\$ 500.00
Indirect As A Percent of Direct	\$ 65,017.00		\$ 65,017.00	\$ 55,059.50	\$ -	\$ 55,059.50	\$ 9,957.50	\$ -	\$ 9,957.50
	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 529,917.00</b>	<b>\$ -</b>	<b>\$ 529,917.00</b>	<b>\$ 385,404.50</b>	<b>\$ -</b>	<b>\$ 385,404.50</b>	<b>\$ 144,512.50</b>	<b>\$ -</b>	<b>\$ 144,512.50</b>

Initial  
  
 Contractor Initials  
 Date Signed 5/5/2026

New Hampshire Department of Health and Human Services

Provider Name: **Hope on Haven Hill, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **Residential Tx**

Budget Period: **7/1/25-6/30/26**

Indirect Cost Rate (if applicable) 0%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 900,000.00	\$ -	\$ 900,000.00	\$ 543,000.00	\$ -	\$ 543,000.00	\$ 357,000.00	\$ -	\$ 357,000.00
2. Employee Benefits	\$ 180,000.00	\$ -	\$ 180,000.00	\$ 111,600.00	\$ -	\$ 111,600.00	\$ 68,400.00	\$ -	\$ 68,400.00
3. Consultants	\$ 42,000.00	\$ -	\$ 42,000.00	\$ 33,404.00	\$ -	\$ 33,404.00	\$ 8,596.00	\$ -	\$ 8,596.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Repair and Maintenance	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Purchase/Depreciation	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 4,250.00	\$ -	\$ 4,250.00	\$ 750.00	\$ -	\$ 750.00
Lab	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Pharmacy	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Medical	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 10,500.00	\$ -	\$ 10,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
Office	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 15,400.00	\$ -	\$ 15,400.00	\$ 14,600.00	\$ -	\$ 14,600.00
6. Travel	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 500.00	\$ -	\$ 500.00
7. Occupancy	\$ 125,000.00	\$ -	\$ 125,000.00	\$ 79,800.00	\$ -	\$ 79,800.00	\$ 45,200.00	\$ -	\$ 45,200.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Postage	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Subscriptions	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Audit and Legal	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 10,500.00	\$ -	\$ 10,500.00	\$ 14,500.00	\$ -	\$ 14,500.00
Insurance	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 13,500.00	\$ -	\$ 13,500.00	\$ 11,500.00	\$ -	\$ 11,500.00
Board Expenses	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
9. Software	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 800.00	\$ -	\$ 800.00
10. Marketing/Communications	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
11. Staff Education and Training	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 9,000.00	\$ -	\$ 9,000.00
12. Subcontracts/Agreements	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 8,518.00	\$ -	\$ 8,518.00	\$ 6,482.00	\$ -	\$ 6,482.00
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 500.00	\$ -	\$ 500.00
Wraparound & Recovery Support	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 47,000.00	\$ -	\$ 47,000.00	\$ 28,000.00	\$ -	\$ 28,000.00
Transportation	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Indirect As A Percent of Direct	\$ 213,060.00	\$ -	\$ 213,060.00	\$ 163,807.50	\$ -	\$ 163,807.50	\$ 49,252.50	\$ -	\$ 49,252.50
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,742,360.00</b>	<b>\$ -</b>	<b>\$ 1,742,360.00</b>	<b>\$ 1,109,279.50</b>	<b>\$ -</b>	<b>\$ 1,109,279.50</b>	<b>\$ 633,080.50</b>	<b>\$ -</b>	<b>\$ 633,080.50</b>

Contractor Initials  Initial  
 Date Signed 5/5/2026

Exhibit C-20, Women's Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Provider Name: Hope on Haven Hill, Inc.

Budget Request for: SUD Treatment & Recovery Support Svcs

Service: SUD Services/IOP

Budget Period: 7/1/26-6/30/27

Indirect Cost Rate (if applicable) 0%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 310,000.00	\$ -	\$ 310,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 160,000.00	\$ -	\$ 160,000.00
2. Employee Benefits	\$ 63,550.00	\$ -	\$ 63,550.00	\$ 31,550.00	\$ -	\$ 31,550.00	\$ 32,000.00	\$ -	\$ 32,000.00
3. Consultants	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
Repair and Maintenance	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 22,000.00	\$ -	\$ 22,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Purchase/Depreciation	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Lab	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Pharmacy	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Medical	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
Office	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 25,095.00	\$ -	\$ 25,095.00	\$ 4,905.00	\$ -	\$ 4,905.00
6. Travel	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
7. Occupancy	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Postage	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Subscriptions	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Audit and Legal	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Insurance	\$ 28,000.00	\$ -	\$ 28,000.00	\$ 22,000.00	\$ -	\$ 22,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
Board Expenses	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00
9. Software	\$ 2,100.00	\$ -	\$ 2,100.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 500.00	\$ -	\$ 500.00
10. Marketing/Communications	\$ 8,500.00	\$ -	\$ 8,500.00	\$ 6,500.00	\$ -	\$ 6,500.00	\$ 2,000.00	\$ -	\$ 2,000.00
11. Staff Education and Training	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
12. Subcontracts/Agreements	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ 500.00	\$ -	\$ 500.00
Wraparound & Recovery Support	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Transportation	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Indirect As A Percent of Direct	\$ 98,430.00	\$ -	\$ 98,430.00	\$ 53,729.00	\$ -	\$ 53,729.00	\$ 44,701.00	\$ -	\$ 44,701.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 755,580.00</b>	<b>\$ -</b>	<b>\$ 755,580.00</b>	<b>\$ 462,974.00</b>	<b>\$ -</b>	<b>\$ 462,974.00</b>	<b>\$ 292,606.00</b>	<b>\$ -</b>	<b>\$ 292,606.00</b>

Initial  
KN

Contractor Initials

Date Signed 5/5/2026

Exhibit C-22, Residential Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Provider Name: **Hope on Have Hill, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **Residential Tx**

Budget Period: **7/1/26-6/30/27**

Indirect Cost Rate (if applicable) **0%**

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 810,000.00	\$ -	\$ 810,000.00	\$ 210,000.00	\$ -	\$ 210,000.00	\$ 600,000.00	\$ -	\$ 600,000.00
2. Employee Benefits	\$ 162,000.00	\$ -	\$ 162,000.00	\$ 42,000.00	\$ -	\$ 42,000.00	\$ 120,000.00	\$ -	\$ 120,000.00
3. Consultants	\$ 42,000.00	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -	\$ 42,000.00	\$ -	\$ 42,000.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
Repair and Maintenance	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Purchase/Depreciation	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 4,250.00	\$ -	\$ 4,250.00	\$ 750.00	\$ -	\$ 750.00
Lab	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Pharmacy	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Medical	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 10,500.00	\$ -	\$ 10,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
Office	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
6. Travel	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 500.00	\$ -	\$ 500.00
7. Occupancy	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
Postage	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Subscriptions	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00
Audit and Legal	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
Insurance	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
Board Expenses	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ 500.00
9. Software	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 800.00	\$ -	\$ 800.00
10. Marketing/Communications	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
11. Staff Education and Training	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 9,000.00	\$ -	\$ 9,000.00
12. Subcontracts/Agreements	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 500.00	\$ -	\$ 500.00
Wraparound & Recovery Support	\$ 75,000.00	\$ -	\$ 75,000.00	\$ (3,000.00)	\$ -	\$ (3,000.00)	\$ 78,000.00	\$ -	\$ 78,000.00
Transportation	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Indirect As A Percent of Direct	\$ 213,060.00	\$ -	\$ 213,060.00	\$ 93,132.50	\$ -	\$ 93,132.50	\$ 119,927.50	\$ -	\$ 119,927.50
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,634,360.00</b>	<b>\$ -</b>	<b>\$ 1,634,360.00</b>	<b>\$ 488,882.50</b>	<b>\$ -</b>	<b>\$ 488,882.50</b>	<b>\$ 1,145,477.50</b>	<b>\$ -</b>	<b>\$ 1,145,477.50</b>

Initial

LN

Contractor Initials

Date Signed 5/5/2026

# State of New Hampshire

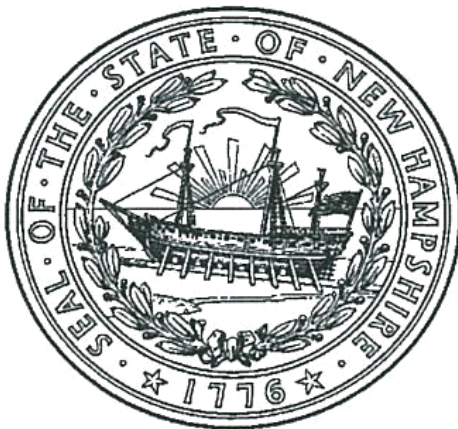
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that HOPE ON HAVEN HILL INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 25, 2015. 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: **735370**

Certificate Number: **0007918409**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 28th day of April A.D. 2026.

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

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Susan Daigle 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 Hope on Haven Hill.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken electronically by the Board of Directors, on which a quorum of the Directors/shareholders voted, on April 30 and May 1, 2026.

**VOTED:** That Kerry Norton, Executive Director (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Hope on Haven Hill 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: May 1, 2026

Susan Daigle

Signature of Elected Officer

Name: Susan Daigle

Title: Board Chair



HOPEONH-01

MFOYE

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
**4/28/2026**

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

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

<b>PRODUCER</b> Davis & Towle Morrill & Everett, Inc. 115 Airport Road Concord, NH 03301	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): <b>(603) 225-6611</b>   FAX (A/C, No): <b>(603) 225-7935</b> E-MAIL ADDRESS: _____ _____
<b>INSURER(S) AFFORDING COVERAGE</b>	
INSURER A : <b>Selective Insurance Group Inc.</b>	
INSURER B : Granite State Health Care & Human Services Self Insured Group	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

**INSURED**  
 Hope on Haven Hill, Inc.  
 PO Box 1272  
 Rochester, NH 03866

**COVERAGES**

**CERTIFICATE NUMBER:**

**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
<b>A</b>	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER: _____			<b>S 2578789</b>	<b>8/1/2025</b>	<b>8/1/2026</b>	EACH OCCURRENCE \$ <b>1,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence) \$ <b>1,000,000</b> MED EXP (Any one person) \$ <b>20,000</b> PERSONAL & ADV INJURY \$ <b>1,000,000</b> GENERAL AGGREGATE \$ <b>3,000,000</b> PRODUCTS - COMP/OP AGG \$ <b>3,000,000</b> <b>EMPLOYEE BENEFIT</b> \$ <b>1,000,000</b>
<b>A</b>	<input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			<b>S 2578789</b>	<b>8/1/2025</b>	<b>8/1/2026</b>	COMBINED SINGLE LIMIT (Ea accident) \$ <b>1,000,000</b> BODILY INJURY (Per person) \$ _____ BODILY INJURY (Per accident) \$ _____ PROPERTY DAMAGE (Per accident) \$ _____ \$ _____
<b>A</b>	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ <b>0</b>			<b>S 2578789</b>	<b>8/1/2025</b>	<b>8/1/2026</b>	EACH OCCURRENCE \$ <b>1,000,000</b> AGGREGATE \$ <b>1,000,000</b> \$ _____
<b>B</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input checked="" type="checkbox"/> Y / N <b>N</b> If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	<b>PO3004HCHS2026</b>	<b>1/1/2026</b>	<b>1/1/2027</b>	<input checked="" type="checkbox"/> PER STATUTE <input checked="" type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ <b>1,000,000</b> E.L. DISEASE - EA EMPLOYEE \$ <b>1,000,000</b> E.L. DISEASE - POLICY LIMIT \$ <b>1,000,000</b>

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

\*\*\*Workers Compensation Information\*\*\*

3A State: NH  
 Volunteers are excluded from coverage.

**CERTIFICATE HOLDER**

**CANCELLATION**

State of NH - Department of Health & Human Services 129 Pleasant Street Concord, NH 03301	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: Hope on Haven Hill, Inc.**

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

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

Name / Phone / Email: Christina Brown/603-841-5353/cbrown@hopeonhavenhill.org

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

Name: Laurette Edelman Title: Interim Operations Director

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>Susan Daigle (Chair)</b>	Community Activist/Educator
<b>Rebecca Banaski, DO (Secretary)</b>	Wentworth Douglass Hospital
<b>Michael Murphy, CPA, Treasurer</b>	Murphy Powers & Wilson
<b>Teresa Farley, Esq.</b>	Shaheen & Gordon
<b>Christine LeBlanc</b>	Summit Land Development
<b>Brandy Rickaby</b>	New Generation
<b>Elizabeth Torrance</b>	Kennebunk Savings Bank
<b>Honorable Tina Nadeau</b>	Retired NH Chief Superior Justice

**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>Kerry Norton</b>	Executive Director	\$131,663	\$65,831
<b>Kati Plasse, LICSW, MLADC, PMH-C, CCTP-II</b>	Compliance Director	\$96,796	\$48,398
<b>Vacant</b>	Operations Director	\$116,244	\$11,624

**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).

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**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>

19954	Hoga on Haven Hill	PO Box 1272	Rochester	NH	03867	6	11/15/2025
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**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>	\$		



## *Our Mission*

Hope on Haven Hill's mission is to support recovery and nurture the health and wellbeing of pregnant and parenting women with substance use disorder and their children by ensuring access to quality treatment and services.



# HOPE ON HAVEN HILL

**Financial Statements  
June 30, 2025 and 2024**

**HOPE ON HAVEN HILL, INC.**  
**Financial Statements**  
**June 30, 2025 and 2024**

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**Table of Contents**

Independent Auditor's Report	
Statements of Financial Position	1
Statements of Activities	2
Statements of Functional Expenses	3-4
Statements of Cash Flows	5
Notes to Financial Statements	6



Certified Public Accountants and Business Consultants

## Independent Auditor's Report

Board of Directors  
Hope on Haven Hill, Inc.

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Hope on Haven Hill, Inc. (a nonprofit corporation), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hope on Haven Hill, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hope on Haven Hill, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***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 Hope on Haven Hill, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Hope on Haven Hill, Inc.

Page 2

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Hope on Haven Hill, Inc.

Page 3

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2026, on our consideration of Hope on Haven Hill, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hope on Haven Hill, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hope on Haven Hill, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Raymond Hudson Ouellette". The signature is written in a cursive style with a large initial 'R'.

March 11, 2026  
South Portland, Maine

**HOPE ON HAVEN HILL, INC.**  
**Statements of Financial Position**  
**June 30, 2025 and 2024**

	2025	2024
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 815,487	634,789
Grants receivable	257,491	198,971
Pledges receivable, net, current portion	75,000	101,500
Prepaid expenses	-	14,375
Total current assets	1,147,978	949,635
Property and equipment:		
Land	109,917	109,917
Buildings	4,332,459	4,024,794
Leasehold Improvements	171,555	171,555
Furniture and fixtures	201,104	201,104
Equipment	37,726	37,726
Vehicles	99,060	99,060
Construction in progress	15,762	-
Total property and equipment	4,967,583	4,644,156
Less accumulated depreciation	(487,120)	(331,367)
Net property and equipment	4,480,463	4,312,789
Other assets:		
Pledges receivable, net, non-current portion	46,191	117,382
Cash and cash equivalents, Board-designated	456,013	454,382
Cash and cash equivalents, restricted	13,500	208,201
Cash and cash equivalents, endowment	700,000	-
Right of use asset - finance lease	18,242	23,483
Total other assets	1,233,946	803,448
<b>Total assets</b>	<b>\$ 6,862,387</b>	<b>6,065,872</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 57,795	14,777
Accrued payroll and compensated absences	94,983	84,504
Deferred revenue	450	-
Long-term debt, current portion	5,646	-
Right of use liability - finance lease, current portion	5,784	5,784
Total current liabilities	164,658	105,065
Long-term liabilities:		
Long-term debt, net of current portion	198,214	-
Right of use liability - finance lease, net of current portion	12,458	17,699
Total long-term liabilities	210,672	17,699
Total liabilities	375,330	122,764
Net assets:		
Without donor restrictions:		
Undesignated	919,750	748,854
Board-designated	456,013	454,382
Net investment in property and equipment	4,276,603	4,312,789
Total without donor restriction	5,652,366	5,516,025
With donor restrictions	834,691	427,083
Total net assets	6,487,057	5,943,108
<b>Total liabilities and net assets</b>	<b>\$ 6,862,387</b>	<b>6,065,872</b>

*See accompanying notes to financial statements.*

**HOPE ON HAVEN HILL, INC.**  
**Statements of Activities**  
**Years Ended June 30, 2025 and 2024**

	2025			2024		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
<b>OPERATING</b>						
Support and revenue:						
Donations	\$ 313,733	-	313,733	558,203	-	558,203
Grants	19,234	694,301	713,535	-	583,987	583,987
Insurance reimbursement revenues	676,464	-	676,464	526,295	-	526,295
Special events, net of related expense of \$122,813 and \$115,745, respectively	153,225	-	153,225	107,224	-	107,224
Rental income	40,515	-	40,515	39,073	-	39,073
Contributed nonfinancial services	-	-	-	6,675	-	6,675
Contributed nonfinancial goods	1,825	-	1,825	5,250	-	5,250
Other income	873,646	700,000	1,573,646	850,396	-	850,396
Investment income	13,726	-	13,726	15,591	-	15,591
Gain (loss) on disposal of property and equipment	-	-	-	3,503	-	3,503
Net assets released from restrictions	1,205,876	(1,205,876)	-	818,507	(818,507)	-
Total support and revenue	3,298,244	188,425	3,486,669	2,930,717	(234,520)	2,696,197
Expenses:						
Program services	2,762,995	-	2,762,995	2,594,414	-	2,594,414
Supporting services:						
Management and general	345,601	-	345,601	379,981	-	379,981
Fundraising	53,307	-	53,307	57,814	-	57,814
Total supporting services	398,908	-	398,908	437,795	-	437,795
Total expenses	3,161,903	-	3,161,903	3,032,209	-	3,032,209
Changes in net assets from operations	136,341	188,425	324,766	(101,492)	(234,520)	(336,012)
<b>NON-OPERATING</b>						
Capital campaign donations	-	-	-	-	94,870	94,870
Other contributions and grants	-	219,183	219,183	-	50,248	50,248
Change in net assets, non-operating	-	219,183	219,183	-	145,118	145,118
Change in net assets	136,341	407,608	543,949	(101,492)	(89,402)	(190,894)
Net assets, beginning of year	5,516,025	427,083	5,943,108	5,617,517	516,485	6,134,002
<b>Net assets, end of year</b>	<b>\$ 5,652,366</b>	<b>834,691</b>	<b>6,487,057</b>	<b>5,516,025</b>	<b>427,083</b>	<b>5,943,108</b>

*See accompanying notes to financial statements.*

**HOPE ON HAVEN HILL, INC.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2025**

	Program Services							Supporting Services		
	Residential	Abi's Place	IOP	SAMHSA	36 Charles	Mom's Hub	Total Program Services	Management and general	Fundraising	Total expenses
Salaries and wages	\$ 1,158,606	93,846	166,355	277,718	-	-	1,696,525	141,781	39,321	1,877,627
Employee benefits	80,325	81,172	13,911	9,788	-	-	185,196	35,757	-	220,953
Payroll taxes	87,024	6,934	12,271	19,478	-	-	125,707	10,710	2,957	139,374
Professional fees	18,891	18,891	18,891	228,056	-	49,673	334,402	-	-	334,402
Contributed nonfinancial goods	1,825	-	-	-	-	-	1,825	-	-	1,825
Office expenses	15,025	3,710	5,634	28,795	-	5,000	58,164	-	-	58,164
Repairs and maintenance	27,747	7,509	12,758	5,695	7,226	-	60,935	-	500	61,435
Direct Services	40,551	8,235	8,789	19,701	-	-	77,276	509	-	77,785
Depreciation	-	-	-	-	-	-	-	155,754	-	155,754
Insurance	2,263	10,695	10,695	6,844	-	-	30,497	-	-	30,497
Utilities	9,956	7,963	20,284	-	406	-	38,609	-	-	38,609
Memberships and registrations	7,061	6,172	5,547	21,931	-	4,125	44,836	-	-	44,836
Telephone and internet	8,804	4,005	9,089	1,762	-	-	23,660	-	-	23,660
Website	-	-	-	355	-	-	355	-	5,210	5,565
Auto expenses	2,540	1,219	259	310	-	-	4,328	-	-	4,328
Advertising	675	675	675	10,767	-	21	12,813	-	-	12,813
Dues and subscriptions	577	43	71	-	-	-	691	-	-	691
Meals and entertainment	1,548	1,715	1,482	382	-	-	5,127	-	-	5,127
Miscellaneous expenses	14,779	5,743	10,123	14,795	3,819	610	49,869	-	-	49,869
Travel	1,535	1,280	1,280	7,276	-	-	11,371	-	34	11,405
Payroll service charges	-	19	-	-	-	-	19	1,090	5,235	6,344
Licenses and permits	300	57	225	208	-	-	790	-	50	840
<b>Total expenses</b>	<b>\$ 1,480,032</b>	<b>259,883</b>	<b>298,339</b>	<b>653,861</b>	<b>11,451</b>	<b>59,429</b>	<b>2,762,995</b>	<b>345,601</b>	<b>53,307</b>	<b>3,161,903</b>

*See accompanying notes to financial statements.*

**HOPE ON HAVEN HILL, INC.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2024**

	Program Services					Total Program Services	Supporting Services		Total expenses
	Residential	Abi's Place	IOP	SAMHSA	36 Charles		Management and general	Fundraising	
Salaries and wages	\$ 1,152,070	82,404	167,514	205,816	-	1,607,804	167,264	45,616	1,820,684
Employee benefits	80,110	80,608	12,819	10,219	-	183,756	42,914	-	226,670
Payroll taxes	89,516	6,088	13,021	16,117	-	124,742	10,351	3,676	138,769
Professional fees	32,044	19,545	17,332	182,052	-	250,973	4,800	-	255,773
Contributed nonfinancial services	1,500	-	-	-	-	1,500	1,925	3,250	6,675
Contributed nonfinancial goods	5,250	-	-	-	-	5,250	-	-	5,250
Office expenses	29,586	7,241	16,472	16,866	-	70,165	-	-	70,165
Repairs and maintenance	6,797	7,175	25,574	-	3,832	43,378	-	-	43,378
Direct Services	44,093	20,476	20,713	30,548	650	116,480	-	-	116,480
Depreciation	-	-	-	-	-	-	150,350	-	150,350
Insurance	7,492	7,800	7,976	5,744	-	29,012	-	-	29,012
Utilities	8,780	9,054	17,714	2,412	1,743	39,703	-	-	39,703
Memberships and registrations	8,778	1,143	866	7,512	-	18,299	-	-	18,299
Telephone and internet	12,227	3,211	5,410	1,531	-	22,379	-	-	22,379
Website	203	203	203	-	-	609	-	-	609
Auto expenses	4,658	902	935	-	-	6,495	-	-	6,495
Advertising	2,325	880	618	264	-	4,087	-	-	4,087
Dues and subscriptions	528	109	137	99	-	873	-	-	873
Meals and entertainment	1,559	1,434	2,514	-	-	5,507	-	41	5,548
Miscellaneous expenses	12,311	4,847	18,247	14,063	8,028	57,496	420	-	57,916
Travel	2,173	1,084	1,149	710	-	5,116	1,500	1,077	7,693
Payroll service charges	35	-	-	-	-	35	282	4,154	4,471
Licenses and permits	243	77	435	-	-	755	175	-	930
<b>Total expenses</b>	<b>\$ 1,502,278</b>	<b>254,281</b>	<b>329,649</b>	<b>493,953</b>	<b>14,253</b>	<b>2,594,414</b>	<b>379,981</b>	<b>57,814</b>	<b>3,032,209</b>

*See accompanying notes to financial statements.*

**HOPE ON HAVEN HILL, INC.**  
**Statements of Cash Flows**  
**Years Ended June 30, 2025 and 2024**

	2025	2024
Cash flows from operating activities:		
Change in net assets	\$ 543,949	(190,894)
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by operating activities:		
Depreciation	155,754	150,350
Gain on disposal of property and equipment	-	(3,503)
Change in discount on pledges receivable	(3,809)	-
Contributions received for long-term purposes	(700,000)	(94,870)
(Increase) decrease in assets:		
Grants receivable	(58,520)	124,793
Pledges receivable	101,500	23,500
Prepaid expenses	14,375	7,222
Right of use asset - finance lease	5,241	(23,483)
Increase (decrease) in liabilities:		
Accounts payable	43,018	(24,152)
Accrued payroll and compensated absences	10,479	6,577
Deferred revenue	450	(1,300)
<b>Net cash and cash equivalents provided by operating activities</b>	<b>112,437</b>	<b>(25,760)</b>
Cash flows from investing activities:		
Purchase of property and equipment	(99,428)	(143,434)
Proceeds from disposal of property and equipment	-	27,761
<b>Net cash and cash equivalents used in investing activities</b>	<b>(99,428)</b>	<b>(115,673)</b>
Cash flows from financing activities:		
Contributions received for long-term purposes	700,000	94,870
Payments on right of use liability - finance lease	(5,241)	(3,856)
Repayments of long-term debt	(20,140)	-
<b>Net cash and cash equivalents provided by (used in) financing activities</b>	<b>674,619</b>	<b>91,014</b>
<b>Net change in cash and cash equivalents</b>	<b>687,628</b>	<b>(50,419)</b>
Cash and cash equivalents at beginning of year	1,297,372	1,347,791
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,985,000</b>	<b>1,297,372</b>
<b>Cash and cash equivalents consist of:</b>		
Cash and cash equivalents	\$ 815,487	634,789
Cash and cash equivalents, Board-designated	456,013	454,382
Cash and cash equivalents, restricted	13,500	208,201
Cash and cash equivalents, endowment	700,000	-
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,985,000</b>	<b>1,297,372</b>
Supplemental cash flow disclosures:		
Non-cash financing of property and equipment	\$ 224,000	273,399

*See accompanying notes to financial statements.*

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements**  
**June 30, 2025 and 2024**

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NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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**Nature of Activities** - Hope on Haven Hill, Inc. (“the Organization”) is a nonprofit corporation organized on November 25, 2015. The Organization is a level 3.1 and 3.5 substance use treatment facility serving homeless, pregnant and newly parenting mothers who are in recovery. The Organization was established to provide a nurturing, therapeutic home environment for women with substance use disorder who are seeking recovery, and their children. The Organization also provides ASAM LOC 1.0 outpatient counseling services through individual and group counseling, as well as ASAM LOC 2.1 Intensive Outpatient Program for individuals with substance use disorder.

In December 2016, the Organization opened an eight-bed residential facility, which provides a safe home with comprehensive addiction treatment services, including group and individual therapy, 12-step programs, smoking cessation seminars, family therapy, parenting classes, educational, job and life coaching, and case management, to support women and their families in their recovery from addictions.

In August 2019, the Organization opened a second facility, Abi’s Place, an eight-room transitional recovery house, for mothers in recovery and their children. Abi’s Place offers women who have completed a residential program the opportunity to live in a transitional setting that offers assistance with employment, childcare, and continued recovery support.

The Organization opened a new multipurpose building, “the Red Barn”, on the residential property in 2021, which has allowed for expanded residential programming activities such as yoga, art, and group therapy. Additionally, the Organization’s Intensive Out Patient (IOP) program grew in late 2020 and early 2021, requiring the need to lease additional space for expanded outpatient programming.

During the summer of 2021, the Organization kicked off a major capital campaign in order to build a new health and wellness center on property it already owns adjacent to Abi’s Place, the recovery house located in Rochester, NH. The Organization moved into the new building in May 2023. The Organization’s administrative offices and outpatient services were relocated to the new center, which has also allowed the Organization to expand its childcare offerings, open a thrift shop, and operate a demonstration kitchen for increasing client’s skills.

Finally, the Organization purchased a duplex property adjacent to Abi’s Place, on the side opposite the new health and wellness center, for the purpose of renovating it and obtaining NH Section 8 housing certification to continue assisting mothers in recovery and their children with housing.

**Basis of Accounting** - The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting. Accordingly, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

**Basis of Presentation** - The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets with donor restrictions and net assets without donor restrictions.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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Net assets without donor restrictions are resources available to support operations and are not subject to donor imposed restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents, and its application for tax-exempt status.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization's unspent contributions are reported in net assets with donor restrictions if the donor limits their use. Contributions of property and equipment or cash restricted to the acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents** - For purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**Cash and Cash Equivalents, Restricted** - Restricted cash and cash equivalents consists of funds received for the Organization's capital campaign in the amount of \$0 and \$193,201, and its Dental Care Fund in the amount of \$13,500 and \$15,000, respectively, at June 30, 2025 and 2024.

**Grants Receivable** - Grants receivable consist of amounts due to the Organization through Federal and state contracts and are stated at the amount that management expects to collect. Balances are considered to be delinquent based on the date of unpaid invoices. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a reduction to medical billing receivable.

**Allowance for Credit Losses for Accounts Receivable** - When multiple attempts are made to collect an outstanding accounts receivable balance and the amount remains unpaid, the account is considered past due and uncollectible and is written off against an allowance for credit losses. At June 30, 2025 and 2024, the Organization did not have any outstanding accounts receivable balances due and, accordingly, did not consider an allowance for credit losses to be necessary.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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The Organization's policy is to measure its allowance for credit losses based on an evaluation of historical internal and external information and past experience of the receivable aging, adjusted for current economic conditions, and a reasonable and supportable forecast about future events that affects the collectability of receivables. Specific factors considered in measuring the expected amount of accounts receivable collected include the current customer-specific risk characteristics, current and forecasted future financial condition, the customer's past payment history and forecasted payment ability, and other factors, such as changes in the economy due to interest, inflation, and unemployment levels.

In measuring expected credit losses, the Organization considers the entire population of accounts receivable to be a single pool because the assets have similar risk characteristics in terms of customer creditworthiness, customer industry and geographic location, and the impact of the current and forecasted direction of the economic and business environment on collectability of such receivables. In situations in which customers have risk characteristics that are outside those of the customer pool as a whole, those customers are evaluated for credit losses using criteria independent of the remainder of the trade receivable pool.

From time to time, there may be changes in current economic conditions, such as rates of interest, inflation, unemployment, and borrower forecasted ability to make payments, among others, that may impact the overall economic outlook and change the forecast of the expected amounts to be collected for trade accounts receivable. In those situations, the Organization factors in those changes into its computation of expected losses.

During the years ended June 30, 2025 and 2024, there were no changes in the Organization's accounting policies or methodology, in measuring credit losses related to its accounts receivable. There were no significant changes in the amount of accounts written off during the years ended June 30, 2025 and 2024.

**Contributed Nonfinancial Assets** - Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills and are provided by individuals possessing those skills that would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received. Any amounts reflected in the financial statements as contributed nonfinancial support are offset by like amounts included in expenses.

Additionally, the Organization receives a significant amount of contributed time through board members and others which does not meet the recognition criteria described above. Accordingly, the value of these contributions, for the years ended June 30, 2025 and 2024, has not been reflected in the accompanying financial statements.

**Property and Equipment** - Expenditures for minor additions are charged to expense when incurred. Major expenditures, greater than \$1,000, are capitalized and recorded as additions to net assets without donor restrictions. Property and equipment is carried at cost if purchased or fair market value if donated. The Organization depreciates property and equipment using the straight-line method over the estimated useful lives of the respective assets. Those estimated useful lives are as follows:

Building and improvements	15 - 40 years
Vehicles	5 - 10 years
Furniture and equipment	5 - 10 years

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Tax Status** - The Organization qualifies as a publicly supported exempt organization under the provisions of Internal Revenue Code Section 501(c)(3) and therefore, is not subject to corporate income taxes. However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a liability if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service and state taxing authorities. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Revenues and Expenses** - Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions that are temporary in nature on net assets by fulfillment of the donor-stipulated purpose or by passage of the stipulated time period are reported as reclassifications between the applicable classes of net assets.

**Contributions** - Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Significant contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgment of potential defaults. The determination includes such factors as prior collection history, type of contribution, and nature of fundraising activity.

Contributions of land, buildings, and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of the net assets without donor restrictions class. Contributions of cash or other assets with donor restrictions, to be used to acquire or construct land, buildings, and equipment, are reported as revenues of the net assets with donor restrictions class and are temporary in nature; the restrictions are considered to be released at the time such long-lived assets are placed in service. Contributions of tangible assets are recognized at fair market value when received.

**Operating Support and Revenue** - Operating support and revenue includes revenues earned through various programmatic activities. It does not include revenue restricted gifts and grants, net investment earnings, or other sources not directly related to its mission.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Advertising Costs** - The Organization's policy is to expense advertising costs as they are incurred. Advertising expenses totaled \$12,813 and \$4,087, respectively, for the years ended June 30, 2025 and 2024.

**Expense Allocation** - The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited.

**New Accounting Pronouncements** - In December, 2023, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2023-09 *Income Taxes (Topic 740)*. This ASU eliminates or modifies certain requirements currently in place, and establishes new income tax disclosure requirements. Application of this ASU must be applied for fiscal years ending on or after December 15, 2025. In addition, during December, 2023, the FASB issued ASU No. 2023-08 *Intangibles - Goodwill and Other – Crypto Assets (Subtopic 350-60)*. This ASU requires additional disclosures as well as measuring crypto-assets at fair value on the balance sheet and recognizing re-measurement changes, as needed, in net income for each reporting period. Topic 820, Fair Value, guidance is also applicable under this new ASU. Application of this ASU must be applied for fiscal years beginning after December 15, 2024.

In July 2025, the FASB issued ASU No. 2025-05 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets*. This ASU allows entities to elect a practical expedient assuming the current conditions at the balance sheet will not change. If the practical expedient is elected, it also allows nonpublic entities to consider post-balance sheet date collections when calculating the allowance for credit losses. Application of this ASU must be applied for fiscal years beginning after December 15, 2025.

The Organization is currently evaluating the impact of these ASUs on the financial statements.

**Reclassifications** - Certain prior year balances have been reclassified to correspond to the current year's presentation. Such reclassifications had no effect on the change in net assets as previously reported.

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CONCENTRATION OF CREDIT RISK AND OTHER ECONOMIC CONCENTRATIONS

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At June 30, 2025 and 2024, the Organization maintained its cash balances at several financial institutions. Such accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000, per institution, as well as the Depositors Insurance Fund (DIF) for amounts greater than \$250,000. At June 30, 2025 and 2024, the Organization had no uninsured cash.

In addition, the Organization is economically dependent on various granting sources. The Organization derived approximately 43% and 52%, respectively, of its operating revenue and support from a government agency for the years ended June 30, 2025 and 2024. Any significant reduction in this funding could affect the Organization's ability to fulfill its mission.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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PLEDGES RECEIVABLE

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Pledges receivable, net of unamortized discount (discount rate of 4%), are summarized as follows at June 30:

	<u>2025</u>	<u>2024</u>
Pledges receivable expected to be collected in:		
Less than one year	\$ 75,000	101,500
One year to five years	50,000	125,000
Over five years	-	-
Total pledges receivable	125,000	226,500
Less: unamortized discount	(3,809)	(7,618)
Less: current portion	(75,000)	(101,500)
<b>Pledges receivable, non-current portion</b>	<b>\$ 46,191</b>	<b>117,382</b>

Each year management assesses the collectability of outstanding pledges receivable and establishes an allowance for uncollectible accounts. For each of the years ended June 30, 2025 and 2024, management considered all amounts fully collectible, and thus did not deem an allowance for uncollectible accounts to be necessary.

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ENDOWMENT FUND

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During the year ended June 30, 2025, the Organization established an endowment fund that had a year-end balance of \$700,000. The purpose of this fund is to generate income to be used to offset the operating utility costs of the Organization. The Organization follows the provisions of FASB ASC 958-205-50-1A *Reporting Endowment Funds*. Under these provisions, the Organization is required to provide the following disclosures relating to its endowment activities.

**Relevant Law** - The Organization conducts its activities in the State of New Hampshire and accordingly considers itself bound by the version of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") adopted by the State of New Hampshire's legislature. In accordance with that statute, the Organization has interpreted State law to require all realized and unrealized gains and losses on investments with donor-imposed restrictions that are perpetual in nature to be restricted until appropriated by the Board of Directors. Accordingly, except for explicit donor stipulations specifying reinvestment of some or all investment return, net return on investment of endowment funds with donor-imposed restrictions that are perpetual in nature is available for appropriation and is reported as increases (decreases) in net assets with donor restrictions, in accordance with the donor's stipulations, if any, concerning the purposes for which ordinary income may be used.

Absent explicit donor stipulations to the contrary, the Organization has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, the Organization retains in perpetuity and classifies as net assets with donor restrictions (1) the original value of gifts donated to the perpetual endowment, (2) the original value of subsequent gifts to the perpetual endowment, and (3) accumulations to the perpetual 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 are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

**ENDOWMENT FUND, CONTINUED**

to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) purposes of the Organization and the donor-restricted endowment fund, (3) general economic conditions, (4) possible effects of inflation and deflation, (5) expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization’s investment policies.

**Endowment Fund Spending and Investing Policy** – The Organization has not implemented an endowment fund spending policy or investment policy. As of June 30, 2025, all endowment funds were held in cash and cash equivalents.

From time to time, certain donor-restricted endowment funds may have fair values that are less than the amount required to be maintained by donors or by law (underwater endowments). The Organization has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. During the year ended June 30, 2025, the Organization did not have any underwater endowment funds.

The Organization’s endowment fund balances were comprised of the following at June 30, 2025:

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Totals</u>
Board-designated	\$ -	-	-
Donor-restricted endowments:			
Original donor-restricted gift and amounts required to be maintained in perpetuity	-	700,000	700,000
Accumulated investment gains	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>700,000</b>	<b>700,000</b>

Changes in the Organization’s endowment fund balances for the year ended June 30, 2025 were as follows:

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Totals</u>
Endowment net assets, beginning of year	\$ -	-	-
Contributions	-	700,000	700,000
<b>Endowment net assets, end of year</b>	<b>\$ -</b>	<b>700,000</b>	<b>700,000</b>

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

**LONG-TERM DEBT**

Long-term debt consisted of the following at June 30:

	<u>2025</u>	<u>2024</u>
Note payable to a bank, monthly payments of principal and interest of \$1,716 through June 2045, interest is fixed for ten (10) years at 6.75%, thereafter adjusted annually to the Wall Street Journal prime rate plus 1%, with a floor of 4.00%.	203,860	-
	203,860	-
Less: current portion	(5,646)	-
<b>Total long-term debt</b>	<b>\$ 198,214</b>	<b>-</b>

Principal maturities of long-term debt for each of the next five fiscal years ending June 30 are as follows:

2026	\$ 5,646
2027	6,028
2028	6,437
2029	6,874
2030	7,341
Thereafter	171,534
<b>Total</b>	<b>\$ 203,860</b>

**LINE OF CREDIT**

During 2025 and 2024, the Organization had an available line of credit from a financial institution with a limit of \$50,000. The line of credit is payable on demand, including interest at prime plus 1.50% (with a floor interest rate of 5.25%), equal to 9.00% and 9.75%, respectively, at June 30, 2025 and 2024. The line of credit is secured by all personal property of the Organization. There was no outstanding balance on this line of credit at June 30, 2025 and 2024.

**RIGHT OF USE - FINANCE LEASE**

During the year ended June 30, 2024, the Organization entered into a new non-cancellable finance lease for copier equipment. This lease calls for monthly rental payments in the amount of \$482 over the term of sixty months and has an available bargain purchase option at lease end for \$1. Accordingly, a right of use asset and a corresponding right of use liability in the amount of \$18,242 and \$23,483 are presented on the statements of financial position at June 30, 2025 and 2024, respectively. For the years ended June 30, 2025 and 2024, total rent expense paid under this lease amounted to \$5,784 and \$3,856, respectively. The Organization has elected to use as a practical expedient a risk-free rate based on the five-year treasury rate at the commencement of the lease. Accordingly, the weighted-average discount rate was 4.81% at both June 30, 2025 and 2024. The weighted-average lease term was 40 months and 52 months at June 30, 2025 and 2024, respectively.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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**RIGHT OF USE - FINANCE LEASE, CONTINUED**

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Future minimum lease payments required under this lease are as follows for the years ending June 30:

<u>Year</u>	<u>Amount</u>
2026	\$ 5,784
2027	5,784
2028	5,784
2029	1,928
2030	-
	<u>19,280</u>
Less: Discount to present value	(1,038)
Less: Current portion	<u>(5,784)</u>
<b>Total right of use liability, net of current portion</b>	<b><u>\$ 12,458</u></b>

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**RESTRICTIONS AND LIMITATIONS ON NET ASSET BALANCES**

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Net assets with donor restrictions consisted of the following at June 30:

To be held in perpetuity:

	<u>2025</u>	<u>2024</u>
Endowment funds	\$ 700,000	-
<b>Totals</b>	<b><u>\$ 700,000</u></b>	<b><u>-</u></b>

Subject to appropriation and expenditure when a specified event or time occurs:

Capital campaign - facility expansion	\$ -	193,201
Dental care fund	13,500	15,000
Pledges receivable	121,191	218,882
<b>Totals</b>	<b><u>\$ 134,691</u></b>	<b><u>427,083</u></b>
<b>Total net assets with donor restrictions</b>	<b><u>\$ 834,691</u></b>	<b><u>427,083</u></b>

Board-designated net assets consisted of the following at June 30:

	<u>2025</u>	<u>2024</u>
Facilities	\$ 228,476	227,338
Operating reserve	227,537	227,044
<b>Total Board-designated net assets</b>	<b><u>\$ 456,013</u></b>	<b><u>454,382</u></b>

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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**NET ASSETS RELEASED FROM RESTRICTIONS**

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The sources of net assets released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by the donors were as follows:

Purpose restrictions accomplished:

	<u>2025</u>	<u>2024</u>
SAMHSA grant	\$ 694,301	573,987
Capital campaign - facility expansion	201,441	170,771
Payments on pledges receivable	96,191	25,000
<u>Grants restricted</u>	<u>213,943</u>	<u>48,749</u>
<b>Totals</b>	<b>\$1,205,876</b>	<b>818,507</b>

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**METHOD USED FOR ALLOCATION OF EXPENSES**

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The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Management’s functional allocation of these costs is based on direct personnel costs and expenditures charged to specific cost centers. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that have been allocated include salaries, payroll taxes, and employee benefits, which have been allocated based on an estimation of time and effort. In addition, professional fees, repairs and maintenance, rent, utilities, insurance, office expenses, telephone and internet, and memberships and registrations have been allocated based on an estimation of usage and consumption.

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**LIQUIDITY AND AVAILABILITY OF RESOURCES**

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The Organization has the following financial assets available within one year of the balance sheet date to meet cash needs for general expenditure:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 815,487	634,789
<u>Grants receivable</u>	<u>257,491</u>	<u>198,971</u>
<b>Totals</b>	<b>\$1,072,978</b>	<b>833,760</b>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As more fully described in the “Line of Credit” note, the Organization has one committed line of credit with an available balance of \$50,000, which it could draw upon in the event of an unanticipated liquidity need.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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REVENUE RECOGNITION

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During the years ended June 30, 2025 and 2024, the Organization had contract revenue consisting of the following:

	<u>2025</u>	<u>2024</u>
Special events, net	\$ 153,225	107,224
Rental income	40,515	39,073
<b>Totals</b>	<b>\$ 193,740</b>	<b>146,297</b>

There were no contract assets at June 30, 2025 and 2024. The Organization had contract liabilities in the amount of \$450 and \$0 at June 30, 2025 and 2024, respectively, all of which pertained to rental income. During the years ended June 30, 2025 and 2024, contract liabilities from June 30, 2024 and 2023 in the amount of \$0 and \$1,300, respectively, were recognized as revenue. For the years ended June 30, 2025 and 2024, goods and services provided to customers included access to special events, advertisement of the sponsoring business at the special event, and access to residential dwellings.

To best match the timing of the transfer of goods or services, the Organization recognizes revenue from contracts with customers when performance obligations are satisfied, which is on the date of the special event for sponsorships and events, and over the specific term for rent. All prices are fixed and there are no financing terms. There are no significant warranties of return, refund, or discount obligations related to any contracts with customers. For the years ended June 30, 2025 and 2024, the greatest economic factor effecting contract revenue has been the economy and inflation.

Contract transaction prices include management’s judgment of variable consideration, which includes incentives, and rebates, as well as reimbursement rates dictated by state funders. Based on available information, management must include an estimate of any variable consideration, if applicable, when determining the contract transaction price. There were no such variable considerations in determining contract transaction prices.

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CONDITIONAL PROMISES TO GIVE

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During the years ended June 30, 2025 and 2024, the Organization was awarded several grants, subject to certain conditions, to provide funding in a non-exchange fashion in support of the Organization. Such conditionally promised funding amounted to \$2,960,903 and \$3,030,453 for the years ended June 30, 2025 and 2024, respectively. In accordance with FASB ASC 958-605-25 *Revenue Recognition-Contributions*, contributions subject to conditions are not recognized as revenue until the related conditions have been met. For the above noted grants, conditions are considered to have been fully satisfied when qualifying expenditures have been incurred. As of June 30, 2025 and 2024, total conditional contributions yet to be recognized as revenue amounted to \$86,369 and \$1,031,314, respectively.

**HOPE ON HAVEN HILL, INC.**  
**Notes to Financial Statements, Continued**  
**June 30, 2025 and 2024**

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**CONTRIBUTED NONFINANCIAL ASSETS**

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Contributed nonfinancial assets consisted of the following for the year ended June 30:

	<u>2025</u>	<u>2024</u>
Contributed nonfinancial services:		
Accounting services	\$ -	1,925
Advertising services	-	3,250
Busing services	-	1,500
Total contributed nonfinancial services	-	6,675
Contributed nonfinancial goods:		
Artwork	-	4,800
Other	1,825	450
Total contributed nonfinancial goods	1,825	5,250
<b>Total contributed nonfinancial assets</b>	<b>\$ 1,825</b>	<b>11,925</b>

Unless otherwise noted, all contributed nonfinancial assets are not donor-restricted and are for general program use. All contributed items were for the Organization's main facility. In valuing these items, the Organization estimated the fair value based on current rates for similar items and services.

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**RETIREMENT PLAN**

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The Organization adopted a Simple IRA retirement plan in which all full-time employees are eligible to participate. The Organization's matching contributions under this Plan amounted to \$25,015 and \$25,415, respectively, for the years ended June 30, 2025 and 2024.

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**CONTINGENCIES**

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During the year ended June 30, 2022, New Hampshire Healthy Families (NHFF) completed a medical records review of Hope on Haven Hill, Inc., and assessed the organization a recoupment in the amount of \$24,977. Upon initial appeal, the recoupment was reduced to \$13,639. During the year ended June 30, 2024, the Organization resolved this matter with NHFF.

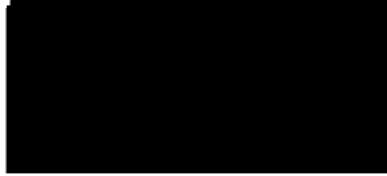
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**SUBSEQUENT EVENTS**

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In accordance with FASB ASC 855-10 *Subsequent Events*, management has evaluated subsequent events for possible recognition or disclosure through March 11, 2026, which is the date these financial statements were available to be issued.

**Kerrylee Norton, RN**



**OBJECTIVE**

Management level leadership position within a system of healthcare for pregnant and parenting women utilizing community relations, program development, grant writing, networking, fund development, financial, strategic planning/thinking and board development/management with opportunity for high community impact and personal growth.

**July 2015- Present – Executive Director, Hope on Haven Hill, Rochester, NH**

Began in the organization as Co-Founder and Program Director of emerging Non-Profit Residential treatment facility for Pregnant Women with Substance Use Disorder. Responsibilities include but not limited to, Filing for 501 c(3), Grant writing, preparing and testifying for Variance and Planning Board, Submitting application for Level 3.5 Inpatient treatment facility licensure, Prepare policies and procedures and admission criteria, prepare facility policies, Coordinate fundraising and volunteers, Give presentations to local schools, civic agencies, businesses and NH allies, Advocate for Prevention, Treatment and Recovery services for NH and care for Women who reached out to us while unable to access care in NH and assist them with getting support and treatment.

After opening supervise and train Recovery support staff. Maintain schedule for recovery support for programming schedule of residential program. Implement, monitor and supervise medication management of residential programming. Implement, monitor and supervise urine drug screenings for residential program. Responsible for day to day operations of residential program.

Was promoted to Executive Director in August 2019. Responsible for day-to-day management, administration, operations, and development for HHH.

- Directly manages \$2M annual budget which includes state funds, private donations, funds from foundations and grants, donor solicitations, etc. Provides direct financial reporting to these entities and the Board of Directors.
- Provide leadership to staff and community to ensure the mission and strategic plan is carried out.
- Oversees daily operations, administration, development, capital purchases and clinical.
- Recruit, develop, and manage staff- administration, clinical and clinical.
- Provide direct supervision to: Operations Director and Clinical Director and other staff as needed and appropriate.
- Create and maintain policies and procedures for all programs and operations for the organization.
- Assist the Board of Directors in developing annual budgets, financial planning, and funding of programming, initiatives and strategies that will propel the agency forward (i.e., billing service expansion, facility expansion, etc)

**11/2008-11/13/2015-** *Maternal Child/Health/Prenatal Nurse, Garrison Women's Health Center, Dover, NH*

Triage and Infertility Nurse in Busy OB-GYN office. Responsibilities include but not limited to completing triage on all patient calls, New Prenatal OB intakes, Essure Procedures, Infertility coverage including call weekends, Employee Health, OSHA training and compliance for all employees, new hire training and policy and protocol implementation.

**1/2006-4/2010-** *Pre-op and Post-op RN/CPSN and Skin wellness, Atlantic Plastic Surgical Center, Portsmouth, NH*

All facets of care for patients undergoing Ambulatory Surgery. Admit patients, Circulate and Scrub during surgical cases and Recover patients in PACU. Certified as a Certified Plastic Surgical Nurse with National Certification in Skin Wellness. Certified to perform Microdermabrasion, Chemical Peels and Laser Therapy.

**5/1994-10/2008-** *Maternal Child Health RN/Resource Nurse, Portsmouth Regional Hospital, Portsmouth, NH*

All facets of Maternal Health, including Labor and Delivery, Postpartum Well Baby Nursery, Level 2 Nursery, Pediatrics, Scrub and PACU for Cesarean Sections, Breast Feeding support, Sibling Class facilitator, NRP instructor, PALS instructor, Resource/Charge Nurse and Staff orientation.

**1/2002-1/2005-** *Pediatric Registered Nurse, Portsmouth Pediatric Associates, Portsmouth, NH*

Weekend coverage for Triage care for sick visits of all Pediatric patients in a very busy pediatric practice. As the only nurse covering on weekends, I became competent in all facets of pediatric care and emergencies.

**1/2002-1/2005-** *Triage RN and Childbirth Educator, Harbour Women's Health, Portsmouth, NH*

Triaged all patient medical concerns. Reviewed all Laboratory reports and followed up with patient results and treatment protocols. Assisted Dr. Lantinen with infertility patients. Taught and coordinated all Childbirth Education programs.

**5/19993-5/1995-** *Triage RN, York OB-GYN Associates, York Me*

Triage all patient concerns and assist physicians with patient care.

**9/1993-5/1994-** *Substitute School Nurse, SAD 60, Berwick ME*

Substitute School Nurse in SAD 60. Worked in all School. Elementary, Middle School and High School.

### **Education:**

- NHCC, Manchester, NH- Associates in Science, Nursing
- Franklin University, Bachelor of Science, Nursing
- Franklin University, BSN-MSN Nursing current enrolled, graduation 2022

Past and Present Certifications:

NRP, BCLS, ACLS, CPSN and STABLE. Maine State Registered Nurse, License compact state.

References upon request

**Kati Woodford, MSW, LCSW, LCAS, CCTP**

**PROFESSIONAL SUMMARY**

Driven and passionate clinical social worker with a focus on addictions treatment and trauma-informed care. Emphasis of care include harm-reduction modalities and collaboration with medical professionals to promote access to medication assisted treatment services.

**LICENSURE AND CERTIFICATION**

<b>Licensed Clinical Social Worker, North Carolina #C013276</b>	August 2020 – August 2022
<b>Licensed Clinical Addictions Specialist, North Carolina #24656</b>	Sept. 2020 – August 2022
<b>Certified Clinical Trauma Professional</b>	January 2020 – January 2021

**RELEVANT PROFESSIONAL EXPERIENCE**

<b>Insight Human Services, Inc.</b>	June 2018 – Present
Outpatient Clinician	Winston Salem, NC

- Support clients in a gender-specific ASAM Level 2.1 intensive outpatient program and ASAM Level 1.0 outpatient program utilizing a trauma-informed perspective and evidence-based interventions in practice during group and individual sessions
- Conduct comprehensive clinical assessments to inform recommendation for ASAM level of care and any relevant mental health services necessary utilizing a variety of evidence-based assessment screening tools
- Provide education, counseling, ASAM-informed referrals, individualized treatment planning, referral, and crisis intervention for clients experiencing difficulties related to substance misuse
- Participate in routine treatment team meetings, collaborating with clinical and medical staff, to promote holistic care for all clients engaging in medication assisted treatment services

<b>Old Vineyard Behavioral Health Services</b>	June 2018 - June 2019
Unit Clinician - PRN	Winston Salem, NC

- Utilized Cognitive Behavioral Therapy, Dialectical Behavioral Therapy, Relapse Prevention Therapy and Motivational Interviewing in group sessions to promote client skill-building for a variety of specialized units in an acute inpatient behavioral health facility
- Completed relevant assessments and provide crisis intervention as necessary and appropriate

<b>Old Vineyard Behavioral Health Services</b>	June 2016 – June 2018
Mental Health Technician - PRN	Winston Salem, NC

- Functioned within a multitude of programs serving individuals in need of hospitalization for psychiatric stabilization to promote safety, structure of program, and wellbeing of clients
- Maintained a safe and structured environment aligning with all clients' treatment plans by performing environmental checks, safety rounds in required increments, and other assigned duties

<b>U.S. Department of Veterans Affairs</b>	August 2017 – May 2018
Social Work Intern in Substance Use Services	Salisbury, NC   Kernersville, NC

- Assisted with management of a caseload of Veterans accessing substance use services in an outpatient or intensive outpatient individual and/or group setting under the supervision of clinical supervisor
- Participated in the development and implementation of an intensive outpatient program
- Completed intake screenings, biopsychosocial assessments and risk assessments

<b>Youth Villages</b>	August 2016 – May 2016
Social Work Intern	Greensboro, NC

- Developed an understanding of modalities utilized by the clinical team, including the LifeSet program, Multisystemic Therapy, and Trauma-Focused Cognitive Behavioral Therapy
- Worked alongside licensed professionals to complete projects as assigned

## **Kati Woodford, MSW, LCSW, LCAS, CCTP**

### **EDUCATION**

**Appalachian State University**, Boone, NC  
Concentration in Individuals and Families

Master of Social Work  
May 2018

**Roger Williams University**, Bristol, RI  
*Magna Cum Laude, Senior Thesis with Distinction in the Field of Psychology*

Bachelor of Arts in Psychology  
May 2015

### **PROGRAM DEVELOPMENT EXPERIENCE**

**Appalachian State University**

**Collegiate Recovery Program (CRP)**

Promoted engagement, organized and hosted events, and completed a grant proposal for the CRP in collaboration with other students and the Wellness and Prevention Services department

**Kernersville Health Care Center**

**Intensive Outpatient Program**

Participated as a social work intern in the development and implementation of the intensive outpatient program through collaboration with the clinical and leadership teams

### **PUBLICATIONS**

Hamilton, L., Wingrove, T., & Woodford, K. (2019). Does generous welfare policy encourage dependence? TANF asset limits and duration of program participation. *Journal of Children and Poverty*, 25:2, 101-113. doi: [10.1080/10796126.2019.1638731](https://doi.org/10.1080/10796126.2019.1638731)

**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Manchester Alcoholism Rehabilitation Center ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #30), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #249A), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$14,607,932
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 60.10% Federal Funds
      - 1.1.1. 24.48% from the Substance Use Prevention and Treatment Block Grant (SUPTBG), as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
        - 1.1.1.1. October 1, 2020, FAIN T1083464.
        - 1.1.1.2. May 17, 2021, FAIN T1082955.
        - 1.1.1.3. October 1, 2021, FAIN T1084659.
        - 1.1.1.4. February 15, 2023, FAIN T1085821.
        - 1.1.1.5. February 20, 2024, FAIN B08T1087053.
        - 1.1.1.6. DATE, FAIN TBD, pending the receipt of the Notice of Award from

SAMHSA.

- 1.1.2. 3.42% from the SUPTBG, American Rescue Plan (ARP), as awarded by SAMHSA, on May 17, 2021, ALN 93.959, FAIN T1082955.
  - 1.1.3. 32.20% from the State Opioid Response Grant, as awarded by SAMHSA, on:
    - 1.1.3.1. September 30, 2021, FAIN H79T1083326.
    - 1.1.3.2. September 23, 2022, FAIN H79T1085759.
    - 1.1.3.3. September 24, 2024, FAIN H79T1087843.
  - 1.2. 16.04% General Funds; and
  - 1.3. 23.86% Other Funds (Governor's Commission).
4. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:
- 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, SUD Treatment Services Budget through Exhibit C-18, SUD Treatment Services Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:
    - 3.1. Ensure approval for Exhibits C-1, SUD Treatment Services Budget through Exhibit C-18, SUD Treatment Services Budget, Amendment #5, is received from the Department prior to submitting invoices for payment; and
    - 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.
5. Modify Exhibit C, Payment Terms, Amendment #1, Section 10 lead-in paragraph only, to read:
- 10. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:
6. Modify Exhibit C-15, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-15, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
7. Modify Exhibit C-18, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-18, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

DS  
Ck

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

4/29/2026  
\_\_\_\_\_  
Date

DocuSigned by:  
*Katja S. Fox*  
\_\_\_\_\_  
Name: Katja S. Fox  
Title: Director

Manchester Alcoholism Rehabilitation Center

4/29/2026  
\_\_\_\_\_  
Date

DocuSigned by:  
*Catherine Kuhn*  
\_\_\_\_\_  
Name: Catherine Kuhn  
Title: COO

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

OFFICE OF THE ATTORNEY GENERAL

5/6/2026  
Date

DocuSigned by:  
*Robyn Guarino*  
748734841941480  
Name: Robyn Guarino  
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name:  
Title:

New Hampshire Department of Health and Human Services

Provider Name: Manchester Alcohol Rehabilitation Center

Budget Request for: SUD Treatment & Recovery Support Svcs Service: Outpatient Services

Budget Period: 7/1/25-6/30/26

Indirect Cost Rate (if applicable) 15%

Line Item	Total Program Cost		Contractor Share / Match/Third Party Payee		Funded by DHHS contract share		Total
	Direct	Indirect	Direct	Indirect	Direct	Indirect	
1. Total Salary/Wages	\$ 797,487.46	\$ 119,624.18	\$ 443,460.00	\$ 66,521.00	\$ 354,027.46	\$ 53,103.18	\$ 407,130.64
2. Employee Benefits	\$ 215,171.74	\$ 32,275.09	\$ 119,703.00	\$ 17,965.00	\$ 95,468.74	\$ 14,320.09	\$ 109,788.83
3. Consultants	\$ 27,690.91	\$ 4,153.84	\$ 14,292.00	\$ 2,144.00	\$ 13,398.91	\$ 2,009.84	\$ 15,408.75
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 642.00	\$ 96.10	\$ 548.00	\$ 82.00	\$ 94.00	\$ 14.10	\$ 108.10
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 4,111.00	\$ 617.00	\$ 4,111.00	\$ 617.00	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 7,892.03	\$ 1,183.35	\$ 5,503.00	\$ 825.00	\$ 2,389.03	\$ 358.35	\$ 2,747.38
6. Travel	\$ 182.00	\$ 27.00	\$ 209.00	\$ 27.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 185,975.02	\$ 27,895.90	\$ 103,461.00	\$ 15,519.00	\$ 82,514.02	\$ 12,376.90	\$ 94,890.92
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,253.72	\$ 337.96	\$ 1,254.00	\$ 188.00	\$ 999.72	\$ 149.96	\$ 1,149.67
Postage	\$ 166.53	\$ 25.03	\$ 93.00	\$ 14.00	\$ 73.53	\$ 11.03	\$ 84.55
Subscriptions	\$ 37.60	\$ 5.45	\$ 21.00	\$ 3.00	\$ 16.80	\$ 2.45	\$ 19.05
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 2,059.15	\$ 308.97	\$ 1,146.00	\$ 172.00	\$ 913.15	\$ 136.97	\$ 1,050.12
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	\$ 12,142.56	\$ 1,821.12	\$ 6,755.00	\$ 1,013.00	\$ 5,387.56	\$ 808.12	\$ 6,195.68
9. Marketing/Communications	\$ 2,111.86	\$ 316.53	\$ 1,175.00	\$ 176.00	\$ 936.86	\$ 140.53	\$ 1,077.39
10. Staff Education and Training	\$ 2,915.82	\$ 437.07	\$ 1,622.00	\$ 243.00	\$ 1,293.82	\$ 194.07	\$ 1,487.89
11. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assistance to Individuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hiring	\$ 3,210.39	\$ 481.41	\$ 2,621.00	\$ 393.00	\$ 569.39	\$ 88.41	\$ 677.80
Compliance	\$ 7,868.00	\$ 1,180.00	\$ 7,868.00	\$ 1,180.00	\$ -	\$ -	\$ -
Bank Fees & Miscellaneous	\$ 664.10	\$ 100.11	\$ 370.00	\$ 56.00	\$ 294.10	\$ 44.11	\$ 338.22
Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,272,581.90</b>	<b>\$ 190,866.10</b>	<b>\$ 714,165.00</b>	<b>\$ 107,128.00</b>	<b>\$ 588,396.90</b>	<b>\$ 83,758.10</b>	<b>\$ 642,155.00</b>

DS  
CK

Contractor Initials  
Date Signed 4/29/2026

New Hampshire Department of Health and Human Services

Provider Name: Manchester Alcohol Rehabilitation Center

SUD Treatment & Recovery Support Svs

Service: Outpatient Services

Budget Period: 7/1/26-6/30/27

15%

Line Item	Total Program Cost		Contractor Share / Match/Third Party Payee		Funded by DHHS contract share		Total
	Direct	Indirect	Direct	Indirect	Direct	Indirect	
1. Total Salary/Wages	\$ 931,264.77	\$ 1,070,956.69	\$ 465,712.00	\$ 69,868.00	\$ 465,553	\$ 69,833	\$ 535,386
2. Employee Benefits	\$ 252,398.29	\$ 290,257.68	\$ 125,709.00	\$ 18,856.00	\$ 126,689	\$ 19,003	\$ 145,693
3. Consultants	\$ 36,841.02	\$ 42,366.82	\$ 15,009.00	\$ 2,251.00	\$ 21,832	\$ 3,275	\$ 25,107
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 576.00	\$ 662.00	\$ 576.00	\$ 86.00	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 4,234.00	\$ 4,869.00	\$ 4,234.00	\$ 635.00	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 14,185.19	\$ 2,127.93	\$ 5,779.00	\$ 867.00	\$ 6,646.00	\$ 840.6	\$ 9,667
Travel	\$ 187.00	\$ 215.00	\$ 187.00	\$ 28.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 209,074.00	\$ 31,361.30	\$ 108,652.00	\$ 16,298.00	\$ 100,422	\$ 15,063	\$ 115,485
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,732.86	\$ 410.38	\$ 1,317.00	\$ 198.00	\$ 1,416	\$ 212	\$ 1,628
Postage	\$ 238.82	\$ 36.12	\$ 98.00	\$ 15.00	\$ 141	\$ 21	\$ 162
Subscriptions	\$ 53.80	\$ 7.77	\$ 22.00	\$ 3.00	\$ 32	\$ 5	\$ 37
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 2,951.92	\$ 442.34	\$ 1,203.00	\$ 180.00	\$ 1,749	\$ 262	\$ 2,011
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	\$ 17,412.65	\$ 2,611.80	\$ 7,094.00	\$ 1,064.00	\$ 10,319	\$ 1,548	\$ 11,866
10. Marketing/Communications	\$ 3,028.35	\$ 454.15	\$ 1,234.00	\$ 185.00	\$ 1,794	\$ 269	\$ 2,064
11. Staff Education and Training	\$ 3,277.62	\$ 491.19	\$ 1,703.00	\$ 255.00	\$ 1,575	\$ 236	\$ 1,811
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assistance to Individuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hiring	\$ 3,431.31	\$ 514.60	\$ 2,714.00	\$ 407.00	\$ 717	\$ 108	\$ 825
Compliance	\$ 8,104.00	\$ 1,216.00	\$ 8,104.00	\$ 1,216.00	\$ -	\$ -	\$ -
Bank Fees & Miscellaneous	\$ 747.38	\$ 859.71	\$ 368.00	\$ 58.00	\$ 359	\$ 54	\$ 414
Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,490,738.98	\$ 223,611.02	\$ 749,735.00	\$ 112,460.00	\$ 741,003.98	\$ 111,151.02	\$ 852,155.00

DS  
CK

Contractor Initials  
Date Signed 4/29/2026

# 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 MANCHESTER ALCOHOLISM REHABILITATION CENTER is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 19, 1980. 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: **61650**

Certificate Number: **0007785627**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 11th day of February A.D. 2026.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp that matches the Seal of the State of New Hampshire.

David M. Scanlan  
Secretary of State

### CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Manchester Alcoholism Rehabilitation Center. (Corporation/LLC Name)

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

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

are duly authorized on behalf of Manchester Alcoholism Rehabilitation Center to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: April 22, 2026



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



## DESCRIPTIONS (Continued from Page 1)

General Liability policy contains a special endorsement with "Primary and Non-Contributory" wording.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
03/04/2026

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

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

<b>PRODUCER</b> Howden US Specialty, LLC 7701 France Avenue South Suite 500 Edina MN 55435-5288	<b>CONTACT NAME:</b> Rich Camelio <b>PHONE (A/C, No, Ext):</b> _____ <b>FAX (A/C, No):</b> _____ <b>E-MAIL ADDRESS:</b> Rich.Camelio@howdengroup.com <b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> The North River Insurance Company <b>NAIC #</b> 21105 <b>INSURER B:</b> _____ <b>INSURER C:</b> _____ <b>INSURER D:</b> _____ <b>INSURER E:</b> _____ <b>INSURER F:</b> _____
<b>INSURED</b> Easter Seals New Hampshire, Inc. Manchester Alcoholism Rehabilitation Center 555 Auburn Street Manchester NH 03103	

**COVERAGES** **CERTIFICATE NUMBER: 26-27 WC** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<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 <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <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 \$ _____ \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		406-741440-6	1/1/2026	1/1/2027	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER 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)**

Manchester Alcoholism Rehabilitation Center is listed as an Additional Named Insured under the Workers' Compensation policy.

**CERTIFICATE HOLDER**

**CANCELLATION**

Department of Health & Human Services 129 Pleasant St.  Concord NH 03301	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
---	---

# NONPROFIT COVER SHEET

**A. Entity Name: Manchester Alcoholism Rehabilitation Center**

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

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

Name / Phone / Email: Stephanie Hazen/ (603)621-3429/[shazen@eastersealsnh.org](mailto:shazen@eastersealsnh.org)

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

Name: Cathy Kuhn <sup>DS</sup> Title: COO

Signature:  \_\_\_\_\_

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

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
<b>Bryan Bouchard, Chairman</b>	CMA & Assistant Professor Southern NH University
<b>Andrew MacWilliam, Past Chairman</b>	PWC (Retired)
<b>Timothy Wade, Treasurer</b>	Regional President M&T Bank
<b>Gregory Baxter, Vice Chairman</b>	President, Elliot Health System
<b>Bradford Cook, Esq., General Counsel &amp; Secretary</b>	Sheehan Phinney
<b>Ajay Arigala, Director</b>	Head of Technology Crosby Company of New Hampshire
<b>Bob Bartley, Director</b>	Owner Bartley Financial Advisors
<b>Matthew Boucher, Director</b>	Deputy GM, COO Airmar Technology Corp.
<b>Jo Brown, Director</b>	Former Mayor, City of Franklin
<b>Dan Cronin, Director</b>	President & CEO CGI Business Solutions
<b>Tom Davis, Director</b>	Director, Electric Transmission Field Operations Eversource
<b>Eddie Edwards, Director</b>	Assistant Commissioner of the Department of Safety
<b>Ryan Fox, Director</b>	VP, Specialty Lending BankProv.
<b>Linda James, Director</b>	VT DCF-Family Svcs (Retired)
<b>Ryan King, Director</b>	VP of Human Resources Northeast Delta Dental
<b>Madison Lightfoot-Kunitake, Director</b>	Associate, McLane Middleton
<b>Susan Martore-Baker, Director</b>	President Cambridge Trust Co. of NH
<b>Genella McDonald, Director</b>	President

	Stibler Associates
<b>Tracey Pelton, Director</b>	VP, Business Dev & Mktg PROCON LLC
<b>Richard Rawlings, Director</b>	Northwestern Mutual (Retired)
<b>Nathan Saller, Director</b>	President & CEO Bellwether Community Credit Union
<b>Sgt. Amanda Smith, Director</b>	Manchester NH Police Dept
<b>Rob Wiczorek, Director</b>	President, Wiczorek Insurance
<b>Craig Blanchfield, Director</b>	CEO, Minuteman Medical Inc.

**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>Catherine Kuhn</b>	Chief Operating Officer	\$245,100	\$0
<b>Amy Joslin</b>	SVP of Practice Management	\$133,900	\$0

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

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

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

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**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

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

- [ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (\*\* see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- [ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

3015	Manchester Alcoholism Rehabilitation Center	700 Lake Ave Manchester, NH 03103	Manchester	NH	03103	G	7/15/2026
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**FINANCIAL DISCLOSURES**

**G. Check one the following:**

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

**1. INCOME STATEMENT**

	<u>Revenue</u>		<u>Expenses</u>
<i>Grants</i>	\$	<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>	\$

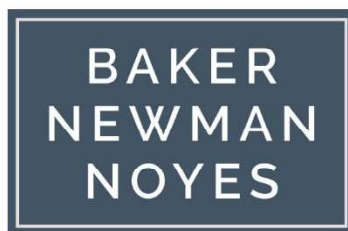
## 2. BALANCE SHEET

<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>	\$		



Mission:

Easterseals provides exceptional services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work and play in their communities.



# **Easter Seals New Hampshire, Inc. and Subsidiaries**

**Consolidated Financial Statements and  
Other Financial Information**

*For the Years Ended August 31, 2024 and 2023  
With Independent Auditors' Report*

Baker Newman & Noyes LLC  
MAINE | MASSACHUSETTS | NEW HAMPSHIRE  
800.244.7444 | [www.bnn CPA.com](http://www.bnn CPA.com)



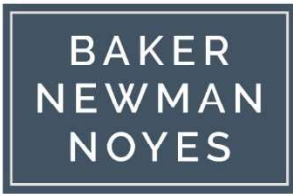
**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
OTHER FINANCIAL INFORMATION**

For the Years Ended August 31, 2024 and 2023

CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Operations	5
Consolidated Statements of Changes in Net Assets	6
Consolidated Statements of Functional Expenses	7
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	11
Other Financial Information:	
Consolidating Statements of Financial Position	43
Consolidating Statements of Operations	47
Consolidating Statements of Changes in Net Assets	51
Consolidating Statements of Functional Expenses	52



## INDEPENDENT AUDITORS' REPORT

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

### Opinion

We have audited the consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2024 and 2023, and the related consolidated statements of operations, changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2024 and 2023, and the results of their operations, changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### 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.

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Other Financial Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2025 on our consideration of Easter Seals NH's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals NH's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easter Seals NH's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC

Manchester, New Hampshire  
January 10, 2025

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES****CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

August 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 1,375,548	\$ 8,218,081
Restricted cash	1,889,392	99,784
Short-term investments, at fair value	10,842,829	10,230,068
Accounts receivable from related entity	1,249,666	1,818,919
Program and other accounts receivable, net	19,164,673	14,392,502
Contributions receivable, net	1,044,911	128,919
Prepaid expenses and other current assets	<u>1,248,915</u>	<u>1,404,684</u>
Total current assets	36,815,934	36,292,957
Assets limited as to use	2,239,818	1,972,288
Investments, at fair value	15,567,221	13,661,880
Investment in related entity	152,320	1,742
Other assets	828,060	327,763
Intangible assets	836,920	736,658
Operating lease right-of-use assets	3,794,674	2,651,831
Fixed assets, net	<u>41,119,435</u>	<u>28,576,337</u>
	<u>\$ 101,354,382</u>	<u>\$84,221,456</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Lines of credit	\$ 2,348,665	\$ –
Accounts payable	7,293,937	5,126,679
Accrued expenses	7,651,219	6,434,951
Deferred revenue	4,287,640	2,537,974
Current portion of operating lease liabilities	992,798	905,606
Current portion of interest rate swap agreement	69,469	15,663
Current portion of long-term debt	<u>1,060,640</u>	<u>1,021,877</u>
Total current liabilities	23,704,368	16,042,750
Other liabilities	2,461,407	2,212,980
Interest rate swap agreement, less current portion	524,707	516,017
Operating lease liabilities, less current portion	2,844,492	1,772,949
Long-term debt, less current portion, net	<u>16,949,666</u>	<u>16,843,611</u>
Total liabilities	46,484,640	37,388,307
Net assets:		
Without donor restrictions	42,435,000	40,782,371
With donor restrictions	<u>12,434,742</u>	<u>6,050,778</u>
Total net assets	<u>54,869,742</u>	<u>46,833,149</u>
	<u>\$ 101,354,382</u>	<u>\$84,221,456</u>

See accompanying notes.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF OPERATIONS

Years Ended August 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Public support and revenue:		
Public support:		
Contributions, net	\$ 577,068	\$ 573,410
Special events, net	1,234,610	893,434
Annual campaigns, net	369,785	371,067
Bequests	56,693	141,913
Net assets released from restrictions	<u>230,376</u>	<u>367,288</u>
Total public support	2,468,532	2,347,112
Revenue:		
Fees and tuition	104,663,955	72,514,361
Grants	17,070,226	33,639,114
Management and developer fees	122,069	-
Gain on extinguishment of debt	-	750,000
Dividend and interest income	1,432,114	1,481,819
Other	<u>131,619</u>	<u>163,697</u>
Total revenue	<u>123,419,983</u>	<u>108,548,991</u>
Total public support and revenue	125,888,515	110,896,103
Operating expenses:		
Program services:		
Public health education	26,687	18,834
Professional education	254,121	147,597
Direct services	<u>108,701,353</u>	<u>94,561,105</u>
Total program services	108,982,161	94,727,536
Supporting services:		
Management and general	13,397,910	10,706,017
Fundraising	<u>3,044,480</u>	<u>2,367,000</u>
Total supporting services	<u>16,442,390</u>	<u>13,073,017</u>
Total functional expenses	125,424,551	107,800,553
Support of National programs	<u>181,245</u>	<u>166,882</u>
Total operating expenses	<u>125,605,796</u>	<u>107,967,435</u>
Income from operations	282,719	2,928,668
Nonoperating (losses) gains:		
Change in fair value of interest rate swap	(62,496)	463,504
Net unrealized and realized gains (losses) on investments	1,567,423	(71,744)
(Loss) gain on sales and disposals of fixed assets	<u>(42,877)</u>	<u>11,077</u>
Total nonoperating gains	<u>1,462,050</u>	<u>402,837</u>
Excess public support and revenues, and nonoperating gains over expenses	<u>\$ 1,744,769</u>	<u>\$ 3,331,505</u>

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES****CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS**

Years Ended August 31, 2024 and 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Net Assets</u>
Balances at September 1, 2022	\$37,450,866	\$ 5,978,715	\$43,429,581
Excess public support and revenues, and nonoperating gains over expenses	3,331,505	–	3,331,505
Restricted net unrealized and realized gains on investments	–	48,920	48,920
Restricted dividend and interest income	–	17,420	17,420
Restricted gifts, bequests and contributions, net	–	377,364	377,364
Decrease in fair value of beneficial interest in trust	–	(4,353)	(4,353)
Net assets released from restrictions used for operations	<u>–</u>	<u>(367,288)</u>	<u>(367,288)</u>
Increase in net assets	<u>3,331,505</u>	<u>72,063</u>	<u>3,403,568</u>
Balances at August 31, 2023	40,782,371	6,050,778	46,833,149
Excess public support and revenues, and nonoperating gains over expenses	1,744,769	–	1,744,769
Restricted net unrealized and realized gains on investments	–	137,313	137,313
Restricted dividend and interest income	–	19,077	19,077
Restricted gifts, bequests and contributions, net	–	2,637,337	2,637,337
Restricted grants	–	3,728,359	3,728,359
Increase in fair value of beneficial interest in trust	–	114	114
Net assets released from restrictions used for operations	–	(230,376)	(230,376)
Other	<u>(92,140)</u>	<u>92,140</u>	<u>–</u>
Increase in net assets	<u>1,652,629</u>	<u>6,383,964</u>	<u>8,036,593</u>
Balances at August 31, 2024	<u>\$42,435,000</u>	<u>\$12,434,742</u>	<u>\$54,869,742</u>

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended August 31, 2024

	Program Services			Supporting Services		Total Program and Supporting Services Expenses
	Public Health Education	Professional Education	Direct Services	Management and General	Fund-Raising	
Salaries and related expenses	\$ 7,646	\$ -	\$ 84,199,689	\$ 7,830,856	\$ 1,573,820	\$ 93,612,011
Professional fees	750	173,192	9,889,716	4,272,253	358,565	14,694,476
Supplies	1,454	26,715	2,291,888	69,622	56,437	2,446,116
Telephone	-	-	614,365	182,694	5,597	802,656
Postage and shipping	-	-	35,564	18,915	4,246	58,725
Occupancy	-	-	3,003,153	469,567	87,455	3,560,175
Outside printing, artwork and media	1,336	-	13,392	8,893	55,931	79,552
Travel	7	49	1,812,026	12,790	4,519	1,829,391
Conventions and meetings	7,435	52,350	154,640	30,090	25,305	269,820
Specific assistance to individuals	-	-	1,280,408	-	198	1,280,606
Dues and subscriptions	-	1,615	30,004	9,728	7,711	49,058
Minor equipment purchases and equipment rentals	8,002	-	246,193	85,815	39,353	379,363
Ads, fees and miscellaneous	57	-	557,999	24,212	749,536	1,331,804
Interest	-	-	719,759	238,790	-	958,549
Depreciation and amortization	-	200	1,729,121	143,685	75,807	1,948,813
Other program expenses	-	-	2,123,436	-	-	2,123,436
	<u>\$26,687</u>	<u>\$254,121</u>	<u>\$ 108,701,353</u>	<u>\$13,397,910</u>	<u>\$ 3,044,480</u>	<u>\$ 125,424,551</u>
	0.02%	0.20%	86.67%	10.68%	2.43%	100.00%
			86.89%	10.68%	2.43%	100.00%
			86.89%	10.68%	2.43%	100.00%

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended August 31, 2023

	Program Services			Supporting Services			Total Program and Supporting Services Expenses
	Public Health Education	Professional Education	Direct Services	Management and General	Fund-Raising	Total	
Salaries and related expenses	\$ 3,942	\$ -	\$71,521,335	\$ 6,918,354	\$1,313,590	\$ 8,231,944	\$ 79,757,221
Professional fees	9,855	114,704	9,673,062	2,558,882	291,742	2,850,624	12,648,245
Supplies	456	2,130	2,055,872	138,373	32,625	170,998	2,229,456
Telephone	2	-	547,120	212,927	3,625	216,552	763,674
Postage and shipping	156	-	39,423	17,880	6,964	24,844	64,423
Occupancy	-	-	3,058,697	392,693	46,875	439,568	3,498,265
Outside printing, artwork and media	405	1,124	7,668	3,688	38,081	41,769	50,966
Travel	3	-	1,742,011	12,662	4,024	16,686	1,758,700
Conventions and meetings	3,992	28,977	225,364	26,566	12,034	38,600	296,933
Specific assistance to individuals	-	-	1,553,980	315	-	315	1,554,295
Dues and subscriptions	-	-	33,088	13,850	2,581	16,431	49,519
Minor equipment purchases and equipment rentals	-	645	153,728	84,726	41,751	126,477	280,850
Ads, fees and miscellaneous	23	-	611,695	33,525	561,991	595,516	1,207,234
Interest	-	-	652,777	138,061	-	138,061	790,838
Depreciation and amortization	-	17	1,710,285	153,515	11,117	164,632	1,874,934
Other program expenses	-	-	975,000	-	-	-	975,000
	<u>\$18,834</u>	<u>\$147,597</u>	<u>\$94,561,105</u>	<u>\$10,706,017</u>	<u>\$2,367,000</u>	<u>\$13,073,017</u>	<u>\$ 107,800,553</u>
	0.02%	0.14%	87.72%	9.93%	2.19%	12.12%	100.00%

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES****CONSOLIDATED STATEMENTS OF CASH FLOWS**

Years Ended August 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Increase in net assets	\$ 8,036,593	\$ 3,403,568
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	1,948,813	1,874,934
Noncash lease expense	15,892	26,724
Bond issuance costs amortization	6,110	6,110
(Increase) decrease in fair value of beneficial interest in trust held by others	(114)	4,353
Net loss (gain) on sales and disposals of fixed assets	42,877	(11,077)
Change in fair value of interest rate swap	62,496	(463,504)
Gain on extinguishment of debt	—	(750,000)
Net unrealized and realized (gains) losses on investments	(1,704,736)	22,824
Donor restricted contributions	(2,075,112)	(353,464)
Changes in operating assets and liabilities:		
Program and other accounts receivable, net	(4,772,171)	(4,643,861)
Accounts receivable from related entity	569,253	(1,424,603)
Contributions receivable	(915,992)	43,334
Prepaid expenses and other current assets	155,769	(496,775)
Other assets	(500,183)	17,038
Accounts payable and accrued expenses	1,647,818	1,499,196
Deferred revenue	1,749,666	(1,310,671)
Other liabilities	<u>248,427</u>	<u>82,658</u>
Net cash provided (used) by operating activities	4,515,406	(2,473,216)
Cash flows from investing activities:		
Purchases of fixed assets	(12,356,879)	(2,902,728)
Proceeds from sale of fixed assets	62,659	15,976
Purchases of intangible assets	(605,122)	—
Change in investments, net	(813,366)	(439,778)
Change in assets limited as to use	(267,530)	(134,843)
Investment in related entity	<u>(150,578)</u>	<u>—</u>
Net cash used by investing activities	(14,130,816)	(3,461,373)
Cash flows from financing activities:		
Repayment of long-term debt	(1,030,092)	(1,018,590)
Proceeds from long-term debt	1,168,800	—
Borrowings on lines of credit, net	2,348,665	—
Donor restricted contributions	<u>2,075,112</u>	<u>353,464</u>
Net cash provided (used) by financing activities	<u>4,562,485</u>	<u>(665,126)</u>
Decrease in cash, cash equivalents and restricted cash	(5,052,925)	(6,599,715)
Cash, cash equivalents and restricted cash, beginning of year	<u>8,317,865</u>	<u>14,917,580</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 3,264,940</u>	<u>\$ 8,317,865</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)**

Years Ended August 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ <u>959,000</u>	\$ <u>791,000</u>
Operating cash flows for operating leases	\$ <u>1,377,142</u>	\$ <u>1,265,742</u>
Supplemental disclosure of noncash activities:		
Fixed asset purchases included in accounts payable at end of year	\$ <u>2,751,585</u>	\$ <u>511,017</u>
Intangible asset purchases included in accounts payable at end of year	\$ <u>231,798</u>	\$ <u>736,658</u>
Operating lease right-of-use assets obtained in exchange for operating lease liabilities	\$ <u>2,745,002</u>	\$ <u>3,853,603</u>

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**1. Corporate Organization and Purpose**

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Manchester Alcoholism Rehabilitation Center (Farnum Center); and Easter Seals Vermont, Inc. (Easter Seals VT). Additionally, Champlin Place, Inc., was formed on June 30, 2022 and was 100% owned by Easter Seals New Hampshire, Inc. In April 2023, Easter Seals NH transferred a 21% interest in Champlin Place, Inc. to Housing Affordability Partnership, LLC. Champlin Place, Inc. is the sole General Partner of Champlin Place Limited Partnership (the Champlin Place Partnership). Champlin Place, Inc. has a 0.01% ownership interest in the Champlin Place Partnership, but oversees certain management and operational aspects of the Champlin Place Partnership subject to the terms set forth in the limited partnership agreement. See note 15. ESNH Veterans, Inc., was formed on September 15, 2023 and is 100% owned by Easter Seals New Hampshire, Inc. ESNH Veterans, Inc. is the sole General Partner of Elms Farm Housing Limited Partnership (the Elms Farm Partnership). ESNH Veterans, Inc. has a 0.01% ownership interest in the Elms Farm Partnership, but oversees certain management and operational aspects of the Elms Farm Partnership subject to the terms set forth in the limited partnership agreement. See note 16. Easter Seals New Hampshire, Inc. is the sole member of each subsidiary, aside from Champlin Place, Inc. for which they have a 79% interest, as described above. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

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

**2. Summary of Significant Accounting Policies****Principles of Consolidation and Noncontrolling Interests**

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

**Cash, Cash Equivalents and Restricted Cash**

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

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

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals NH to credit risk consist primarily of cash equivalents and investments. Easter Seals NH’s investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of \$9,859,703 and \$9,246,915 as of August 31, 2024 and 2023, respectively.

Restricted cash represents reserve accounts held by New Hampshire Housing Finance Authority (NHHFA) for insurance, taxes, replacement costs and operations, security deposit accounts held for tenants, a business certificate with Service Credit Union and a compensating balance arrangement with M&T Bank.

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

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$1,375,548	\$8,218,081
Restricted cash	<u>1,889,392</u>	<u>99,784</u>
	<u>\$3,264,940</u>	<u>\$8,317,865</u>

Assets Limited as to Use and Investments

Assets limited as to use consists of cash and cash equivalents, short-term certificates of deposit with original maturities greater than 90 days, but less than one year, and investments. Investments are stated at fair value. Easter Seals NH classifies its investments as trading with investment income (including realized and unrealized gains and losses on investments, interest and dividends) included in the excess (deficit) of public support and revenues, and nonoperating gains over expenses unless the income is restricted by donor or law. Realized gains and losses on investments are computed on a specific identification basis. The changes in net unrealized and realized gains and losses on investments are recorded in net unrealized and realized gains (losses) on investments in the accompanying consolidated statements of operations and restricted investment return, net in the accompanying consolidated statements of changes in net assets. Donated securities are stated at fair value determined at the date of donation.

Beneficial Interest in Trust

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

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

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

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

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

*Internal-Use Software Costs*

The Company expenses costs incurred in the preliminary project stage of developing or acquiring internal use software, such as research and feasibility studies as well as costs incurred post-implementation operational stage, such as maintenance and training. Capitalization of internal-use software costs occurs only after the preliminary-project stage is complete, management authorizes the project, and it is probable that the project will be completed and the software will be used for the function intended. There were \$100,262 and \$736,658 of internal-use software costs capitalized during the years ended August 31, 2024 and 2023. These amounts are recorded in intangible assets in the accompanying consolidated statements of financial position. The capitalized costs will be amortized on a straight-line basis over the estimated useful life of the software, generally up to 5 years, once placed in service. There was no amortization expense recognized in 2024 or 2023. Easter Seals NH expects the project to be placed in service in January 2025.

*Long-Lived Assets*

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

No long-lived assets were deemed impaired in 2024 or 2023.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**2. Summary of Significant Accounting Policies (Continued)***Bond Issuance Costs*

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2024 and 2023 was \$6,110. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

*Public Support*

Public support consists of contributions, special events, annual campaigns, bequests and net assets released from restrictions. Special events and annual campaigns are recorded net of related direct costs. Direct costs attributed to special events totaled \$892,979 and \$748,203 for the years ending August 31, 2024 and 2023, respectively. Direct costs attributed to annual campaigns totaled \$49,416 and \$34,023 for the years ending August 31, 2024 and 2023, respectively.

*Revenue Recognition and Program and Other Accounts Receivable*

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

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

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

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

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

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

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectibility of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2024, 2023, and 2022, estimated implicit price concessions of \$689,100, \$871,700 and \$855,900, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected. Accounts receivable amounted to \$19,164,673, \$14,392,502, and \$9,748,641 at August 31, 2024, 2023, and 2022, respectively.

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

**Advertising**

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

**Functional Allocation of Expenses**

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**2. Summary of Significant Accounting Policies (Continued)***Charity Care (Unaudited)*

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately \$9,590,000 and \$9,020,000 for the years ended August 31, 2024, and 2023, respectively.

*Leases*

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

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

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets represent Easter Seals NH's right to use an underlying asset during the lease term and lease liabilities represent the organization's obligation to make lease payments arising from the lease. Right-of-use assets and liabilities are recognized at the commencement date, based on the net present value of fixed lease payments over the lease term. Lease terms include options to extend or terminate the lease when it is reasonably certain that the options will be exercised. Assumptions made at the lease commencement date are re-evaluated upon the occurrence of certain events, including a lease modification. A lease modification results in a separate contract when the modification grants the lessee an additional right-of-use not included in the original lease and when lease payments increase commensurate with the standalone price for the additional right-of-use. When a lease modification results in a separate contract, it is accounted for in the same manner as a new lease.

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

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

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

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

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

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

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

*Use of Estimates*

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

*Derivatives and Hedging Activities*

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

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

As of August 31, 2024, and 2023, Easter Seals NH had recognized a liability of \$594,176 and \$531,680, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized a nonoperating loss of \$62,496 for the year ended August 31, 2024 and a nonoperating gain of \$463,504 for the year ended August 31, 2023 in the accompanying consolidated statements of operations.

*Increase in Net Assets from Operations*

The consolidated statements of operations include excess of public support and revenues, and nonoperating gains over expenses. Changes in net assets without donor restrictions, which are excluded from excess of public support and revenues, and nonoperating gains over expenses, consistent with industry practice, include permanent transfers of assets to and from affiliates for other than goods and services, and certain contributions of long-lived assets (including assets acquired using contributions, which by donor restriction were to be used for the purposes of acquiring such assets).

*Reclassifications*

Certain 2023 amounts have been reclassified to permit comparison with the 2024 consolidated financial statements presentation format.

*Newly Adopted Accounting Pronouncements*

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which creates a new credit impairment standard for financial assets measured at amortized cost. The ASU requires financial assets measured at amortized cost (including accounts receivable) to be presented at the net amount expected to be collected, through an allowance for credit losses that are expected to occur over the remaining life of the asset, rather than incurred losses. The measurement of credit losses for newly recognized financial assets and subsequent changes in the allowance for credit losses are recorded in the consolidated statement of operations as the amounts expected to be collected change. ASU 2016-13 is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. Easter Seals NH adopted ASU 2016-13 effective September 1, 2023. The adoption of ASU 2016-13 did not have a significant impact on the consolidated financial statements.

*Subsequent Events*

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and January 10, 2025, the date these consolidated financial statements were available to be issued.

On November 13, 2024, the State of New Hampshire Department of Health and Human Services, Division for Behavioral Health awarded Farnum Center a Sustainable Solutions for SUD Services grant in the amount of \$2,259,878, of which \$797,469 supports operating losses from fiscal year 2024.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

### 3. Classification of Net Assets

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

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

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

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

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

#### Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2024 and 2023 are as follows:

	Original Donor Restricted Gift Maintained <u>in Perpetuity</u>	Accumulated Investment Gains	<u>Total</u>
<u>2024</u>			
Other initiatives	\$1,504,040	\$168,537	\$1,672,577
Operations	<u>3,863,501</u>	—	<u>3,863,501</u>
Total endowment net assets	<u>\$5,367,541</u>	<u>\$168,537</u>	<u>\$5,536,078</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**3. Classification of Net Assets (Continued)**

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
<u>2023</u>			
Other initiatives	\$1,483,715	\$75,412	\$1,559,127
Operations	<u>3,835,088</u>	<u>—</u>	<u>3,835,088</u>
Total endowment net assets	<u>\$5,318,803</u>	<u>\$75,412</u>	<u>\$5,394,215</u>

Changes in Endowment Net Assets

During the years ended August 31, 2024 and 2023, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2022	\$5,327,475
Investment return:	
Investment income, net of fees	13,098
Net appreciation (realized and unrealized)	14,857
Contributions	59,485
Appropriated for expenditure	<u>(20,700)</u>
Net endowment assets, August 31, 2023	5,394,215
Investment return:	
Investment income, net of fees	47,532
Net appreciation (realized and unrealized)	30,721
Contributions	77,145
Appropriated for expenditure	<u>(13,535)</u>
Net endowment assets, August 31, 2024	<u>\$5,536,078</u>

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

	<u>2024</u>	<u>2023</u>
Satisfaction of donor restrictions	\$216,841	\$346,588
Release of appropriated endowment funds	<u>13,535</u>	<u>20,700</u>
	<u>\$230,376</u>	<u>\$367,288</u>

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**3. Classification of Net Assets (Continued)**

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2024 and 2023 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Non- Endowment Net Assets</u>
<u>2024</u>			
Other initiatives	\$ —	\$ 2,021,436	\$ 2,021,436
Community development	—	3,810,798	3,810,798
Operations	<u>42,435,000</u>	<u>1,066,430</u>	<u>43,501,430</u>
Total non-endowment net assets	<u>\$42,435,000</u>	<u>\$ 6,898,664</u>	<u>\$49,333,664</u>
<u>2023</u>			
Other initiatives	\$ —	\$ 492,554	\$ 492,554
Operations	<u>40,782,371</u>	<u>164,009</u>	<u>40,946,380</u>
Total non-endowment net assets	<u>\$40,782,371</u>	<u>\$ 656,563</u>	<u>\$41,438,934</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2024 or 2023.

Net assets with donor restrictions

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

	<u>2024</u>	<u>2023</u>
Purpose restriction:		
Other initiatives	\$ 2,021,436	\$ 492,554
Community development	3,810,798	—
Operations	<u>936,308</u>	<u>33,500</u>
	6,768,542	526,054
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	5,371,306	5,323,070
Investments, gains and income from which is donor restricted	168,537	75,411
Beneficial interest in perpetual trust	<u>126,357</u>	<u>126,243</u>
	<u>5,666,200</u>	<u>5,524,724</u>
Total net assets with donor restrictions	<u>\$12,434,742</u>	<u>\$6,050,778</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**3. Classification of Net Assets (Continued)**

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

*Investment and Spending Policies*

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

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

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

**4. Liquidity and Availability**

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2024), comprise the following:

Cash and cash equivalents	\$ 1,375,548
Short-term investments, at fair value	10,842,829
Program and other accounts receivable, net	19,164,673
Accounts receivable from related entity	1,249,666
Contributions receivable, net	<u>652,425</u>
	33,285,141
Investments, at fair value	<u>15,567,221</u>
	48,852,362
Less net assets with donor restrictions	<u>(12,434,742)</u>
	<u>\$ 36,417,620</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**4. Liquidity and Availability (Continued)**

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2024, and 2023, approximately \$579,000 and \$9,300,000, respectively, of cash and cash equivalents, and approximately \$10,840,000 and \$10,230,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

In addition, Easter Seals NH has \$12,651,335 available to borrow from the revolving lines of credit, further described in note 11, at August 31, 2024

**5. Contributions Receivable**

Contributions receivable from donors as of August 31, 2024 and 2023 are \$1,059,265 and \$151,248, respectively, net of an allowance for doubtful accounts of \$14,354 and \$22,329, respectively. The long-term portion of contributions receivable is recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2024:

2025	<u>\$1,059,265</u>
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**6. Revenues**

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

	<u>Fees and Tuition</u>	<u>Grants</u>	<u>Total</u>
<u>2024</u>			
Residential and educational services	\$ 48,175,801	\$ 376,910	\$ 48,552,711
Community based services	29,201,100	1,158,649	30,359,749
Farnum Center	4,110,826	5,384,091	9,494,917
Family support services	7,847,921	323,341	8,171,262
Senior services	4,787,742	2,009,668	6,797,410
Transportation services	3,933,748	40,471	3,974,219
Outpatient and early support services	754,995	3,045,133	3,800,128
Children development services	1,522,625	272,163	1,794,788
Workforce development	2,574,947	225,011	2,799,958
Other programs	<u>1,754,250</u>	<u>4,234,789</u>	<u>5,989,039</u>
	<u>\$ 104,663,955</u>	<u>\$ 17,070,226</u>	<u>\$ 121,734,181</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**6. Revenues (Continued)**

	<u>Fees and Tuition</u>	<u>Grants</u>	<u>Total</u>
<u>2023</u>			
Residential and educational services	\$38,501,744	\$ 678,607	\$ 39,180,351
Community based services	6,884,950	19,231,261	26,116,211
Farnum Center	5,777,281	4,536,689	10,313,970
Family support services	7,460,477	523,748	7,984,225
Senior services	3,362,892	2,529,714	5,892,606
Transportation services	3,733,018	23,193	3,756,211
Outpatient and early support services	1,010,235	2,321,479	3,331,714
Children development services	1,475,783	683,060	2,158,843
Workforce development	2,913,738	27,118	2,940,856
Other programs	<u>1,394,243</u>	<u>3,084,245</u>	<u>4,478,488</u>
	<u>\$72,514,361</u>	<u>\$33,639,114</u>	<u>\$ 106,153,475</u>

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2024 and 2023 are related to Farnum Center. A breakdown of Farnum Center's revenue, net of eliminations, reflected in fees and tuition in 2024 and 2023 from major payor sources is as follows:

	<u>2024</u>	<u>2023</u>
Private payors (includes coinsurance and deductibles)	\$ 592,579	\$ 1,325,768
Medicaid	3,132,741	4,132,636
Medicare	2,021	5,359
Self-pay	<u>383,485</u>	<u>313,518</u>
	<u>\$4,110,826</u>	<u>\$ 5,777,281</u>

In response to the coronavirus (COVID-19) pandemic, Easter Seals NH qualified for certain federal grant funding through the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) and CARES Act Provider Relief Funding. In 2024 and 2023, Easter Seals NH received approximately \$1,500,000 and \$4,850,000, respectively, of which approximately \$825,000 and \$1,600,000, respectively, was paid to employees either in the form of bonuses for retention and recruitment or employees who qualified for the additional payments under certain programs.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**7. Operating Leases**

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

	<u>2024</u>	<u>2023</u>
Assets:		
Operating lease right-of-use assets	<u>\$3,794,674</u>	<u>\$2,651,831</u>
Liabilities:		
Current portion of operating lease liabilities	\$ 992,798	\$ 905,606
Operating lease liabilities, net of current portion	<u>2,844,492</u>	<u>1,772,949</u>
Total lease liabilities	<u>\$3,837,290</u>	<u>\$2,678,555</u>

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

	<u>2024</u>	<u>2023</u>
Operating lease costs	\$1,393,034	\$1,292,446
Variable lease costs	<u>111,046</u>	<u>96,808</u>
Total lease costs	<u>\$1,504,080</u>	<u>\$1,389,254</u>

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

	<u>2024</u>	<u>2023</u>
Weighted-average remaining lease term in years	4.77	3.87
Weighted-average discount rate	3.80%	3.38%

As of August 31, 2024, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2025	\$1,116,474
2026	952,705
2027	858,567
2028	537,515
2029	259,661
Thereafter	<u>480,873</u>
Total future minimum lease payments	4,205,795
Less amounts representing interest	<u>368,505</u>
Total lease liabilities	<u>\$3,837,290</u>

Total minimum future lease payments (operating leases) of approximately \$152,000 for leases that have not commenced as of August 31, 2024 are not included in the consolidated financial statements, as the organization does not yet control the underlying assets. The leases commence in 2025.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**8. Fixed Assets**

Fixed assets consist of the following at August 31:

	<u>2024</u>	<u>2023</u>
Buildings	\$ 33,976,584	\$ 32,967,092
Land and land improvements	5,601,926	3,996,635
Leasehold improvements	85,238	85,238
Office equipment and furniture	7,367,217	7,171,383
Vehicles	2,796,740	2,920,866
Construction in progress	<u>12,274,272</u>	<u>1,408,954</u>
	62,101,977	48,550,168
Less accumulated depreciation and amortization	<u>(20,982,542)</u>	<u>(19,973,831)</u>
	<u>\$ 41,119,435</u>	<u>\$ 28,576,337</u>

Depreciation and amortization expense related to fixed assets totaled \$1,948,813 and \$1,874,934 in 2024 and 2023, respectively.

On June 29, 2022, Easter Seals New Hampshire, Inc. was awarded a grant agreement totaling \$22,974,523 with the State of New Hampshire, Governor's Office of Emergency Relief and Recovery. This grant will support the construction of a mixed housing, supportive services, and retreat campus for veterans and their families located in Franklin, New Hampshire. Easter Seals New Hampshire, Inc. is obligated to complete the project prior to December 31, 2026. During the years ended August 31, 2024 and 2023, \$5,507,790 and \$1,075,371, respectively, of this grant was utilized.

**9. Investments and Assets Limited as to Use**

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

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 283,272	\$ 780,619
Hedge fund	299,310	-
Marketable equity securities	1,984,232	1,715,335
Mutual funds	25,012,058	22,325,650
Corporate and foreign bonds	460,670	346,373
Government and agency securities	<u>610,326</u>	<u>696,259</u>
	28,649,868	25,864,236
Less assets limited as to use	<u>(2,239,818)</u>	<u>(1,972,288)</u>
Total investments, at fair value	<u>\$26,410,050</u>	<u>\$23,891,948</u>

The composition of assets limited as to use totaling \$2,239,818 and \$1,972,288 at August 31, 2024 and 2023, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**10. Retirement Plans**

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 3% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$1,051,000 and \$895,000 for the years ended August 31, 2024 and 2023, respectively.

Easter Seals NH offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals NH contributed approximately \$78,000 and \$88,000 to this plan during the years ended August 31, 2024 and 2023, respectively. The assets and liabilities associated with this plan were \$2,239,818 and \$1,972,288 at August 31, 2024 and 2023, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

**11. Borrowings**

Borrowings consist of the following at August 31:

	<u>2024</u>	<u>2023</u>
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with a Daily Simple Secured Overnight Financing Rate (SOFR)-based variable rate equal to the sum of (a) 65.01% times (b) Daily Simple SOFR plus 0.10% plus 2.45% (5.12% at August 31, 2024), due in monthly principal payments increasing from \$54,167 to \$88,333, with an initial mandatory tender date payment of \$6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2034 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	\$ 8,811,660	\$ 9,451,664
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, monthly principal payments continually increasing from \$19,210 to \$39,240 with an initial mandatory tender date payment of \$4,520,598 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2046 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	5,187,537	5,416,617

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

11. Borrowings (Continued)

	<u>2024</u>	<u>2023</u>
Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from \$419 to \$1,026 payable monthly through dates ranging from September 2024 through September 2025, secured by vehicles with a net book value of \$62,623 at August 31, 2024.	\$ 32,266	\$ 94,393
Various notes payable to a bank with fixed interest rate of 6.99%, various principal and interest payments ranging from \$651 to \$711 payable monthly, due in August 2029, secured by vehicles with a net book value of \$67,653 at August 31, 2024.	68,800	—
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal and interest of \$12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of \$6,660,543 at August 31, 2024.	1,829,110	1,913,553
Mortgage note payable to a bank with a fixed rate of 6.75% for the first 5 years then convert to a variable rate based on the 5-year adjustable FHLB of Boston Classic Advance Rate plus 2.50%, adjusting every 5 years (floor rate is 6.75%). Principal and interest of \$7,688 payable monthly, due in January 2049, secured by an interest in certain property with a net book value of \$1,718,658 at August 31, 2024.	1,090,080	—
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due October 2031, secured by an interest in certain property with a net book value of \$774,273 at August 31, 2024.	527,964	527,964
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of \$718,761 at August 31, 2024.	492,448	492,448
Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of \$4,518 on October 1 each year for 10 years through October 2026 secured by an interest in certain property with a net book value of \$774,273 at August 31, 2024.	<u>58,727</u>	<u>63,245</u>
	18,098,592	17,959,884
Less current portion	(1,060,640)	(1,021,877)
Less net unamortized bond issuance costs	<u>(88,286)</u>	<u>(94,396)</u>
	<u>\$16,949,666</u>	<u>\$16,843,611</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**11. Borrowings (Continued)**

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

2025	\$ 1,060,640
2026	1,082,379
2027	1,173,864
2028	1,172,876
2029	1,225,813
Thereafter	<u>12,383,020</u>
	<u>\$18,098,592</u>

*Lines of Credit and Other Financing Arrangements*

Easter Seals New Hampshire, Inc. has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire, Inc. on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are six notes payable totaling \$101,066 and eight notes payable totaling \$94,393 at August 31, 2024 and 2023, respectively, which originated under this agreement. Availability under this agreement at August 31, 2024 and 2023 is \$398,934 and \$405,607, respectively.

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from \$4 million to \$7 million (a portion of which is secured by available letters of credit of \$24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate plus 2.25%. On June 29, 2022, an amendment changed the interest rate charged on outstanding borrowings to be the one-month Bloomberg Short Term Bank Yield Index (BSBY) rate plus 2.25% (7.56% at August 31, 2024). On October 10, 2024, an amendment changed the borrowing availability from \$7 million to \$12 million. In 2024, the maturity date was extended to June 30, 2025. Management intends to work with the bank to renew the line of credit upon expiration. Under an event of default, the interest rate will increase from the one-month BSBY rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced to \$1,000,000 for 30 consecutive days during each calendar year. There was \$300,792 outstanding under this revolving line of credit agreement at August 31, 2024. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2023.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**11. Borrowings (Continued)**

On January 30, 2024, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank having a borrowing availability of \$3,000,000. Outstanding borrowings under the revolving line of credit bear interest at a variable rate equal to 2.20% of the greater of a) the daily SOFR or b) 0.50% (7.52% at August 31, 2024). Under the terms of the revolving line of credit agreement, Easter Seals New Hampshire, Inc. is required to establish a deposit relationship with the bank, maintaining a minimum compensating balance of \$1,500,000, which is presented in restricted cash in the accompanying consolidated statements of financial position. There was \$2,047,873 outstanding under this revolving line of credit agreement at August 31, 2024.

*NHHEFA 2016A and 2016B Revenue Bonds*

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

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

*Mortgage Notes Payable*

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

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs, pursuant to an acquisition agreement. Subsequent to the closing of the acquisition, the Organization operates as a program of Easter Seals NH. The funds were used for improvements on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, and is otherwise deferred until the project is sold or refinanced, or upon expiration or default of the regulatory agreement. The Organization must comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, to defer repayment of principal and interest. The note is secured by the property. No payment was made in 2024 and a payment of \$3,522 was made in 2023.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction, and permanent financing on 224 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2024 and 2023.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**11. Borrowings (Continued)**

On January 12, 2024, Easter Seals New Hampshire, Inc. entered into a \$1,100,000 mortgage note payable to finance the acquisition of certain property located in Manchester, New Hampshire. The initial interest rate charged is fixed at 6.75% for the first 5 years then converts to a variable rate based on the 5-year adjustable FHLB of Boston Classic Advance Rate plus 2.50%, adjusting every 5 years (floor rate is 6.75%). Monthly principal and interest payments are \$7,688.

*Notes Payable*

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

*Interest Rate Swap Agreement*

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. Effective December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 67% to LIBOR times 65.01%. Effective April 3, 2023, an amendment to this agreement was executed to change to interest rate charge from 3.62 % to 3.57% and the floating rate from LIBOR times 65.01% to Daily SOFR times 65.01%. In connection with these amendments, the organization applied certain optional expedients in relation to contract modifications provided by FASB ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting* to simplify the accounting analyses for contract modifications. The swap agreement had an outstanding notional amount of \$8,811,660 and \$9,451,664 at August 31, 2024 and 2023, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

The fair value of the above interest rate swap agreement is a liability that totaled \$594,176 and \$531,680 at August 31, 2024 and 2023, respectively, \$69,469 and \$15,663 of which was current at August 31, 2024 and 2023, respectively. During the years ended August 31, 2024 and 2023, net payments required by the agreement totaled \$10,381 and \$76,398, respectively. These payments have been included in interest expense within the accompanying consolidated statements of operations and changes in net assets. See note 14 with respect to fair value determinations.

*Debt Covenants*

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals NH is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2024, Easter Seals NH was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**12. Donated Services**

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

**13. Related Party Transactions**

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were \$181,245 and \$166,882 for the years ended August 31, 2024 and 2023, respectively, and are reflected as support of National programs on the accompanying consolidated statements of operations.

**14. Fair Value of Financial Instruments**

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

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

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

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

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

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2024 and 2023.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**14. Fair Value of Financial Instruments (Continued)**

*Investments and Assets Limited as to Use*

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

*Beneficial Interest in Trust Held by Others*

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

*Interest Rate Swap Agreement*

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

At August 31, 2024 and 2023, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 283,272	\$ —	\$ —	\$ 283,272
Hedge fund	299,310	—	—	299,310
Marketable equity securities:				
Large-cap	1,644,196	—	—	1,644,196
International	340,036	—	—	340,036
Mutual funds, open-ended:				
Short-term fixed income	11,280,225	—	—	11,280,225
Intermediate-term bond fund	4,417,604	—	—	4,417,604
High yield bond fund	47,236	—	—	47,236
Foreign bond	16,328	—	—	16,328
Government securities	21,219	—	—	21,219
Emerging markets bond	946,262	—	—	946,262
International equities	792,419	—	—	792,419
Domestic, large-cap	3,384,197	—	—	3,384,197

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**14. Fair Value of Financial Instruments (Continued)**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Domestic, small-cap	\$ 913,373	\$ —	\$ —	\$ 913,373
Domestic, multi alt	245,033	—	—	245,033
Real estate fund	115,773	—	—	115,773
Mutual funds, closed-ended:				
Domestic, large-cap	1,085,869	—	—	1,085,869
Domestic, mid-cap	981,588	—	—	981,588
Domestic, small-cap	243,856	—	—	243,856
Commodity	1,214	—	—	1,214
Emerging markets	6,470	—	—	6,470
International equity	513,392	—	—	513,392
Corporate and foreign bonds	—	460,670	—	460,670
Government and agency securities	<u>—</u>	<u>610,326</u>	<u>—</u>	<u>610,326</u>
	<u>\$27,578,872</u>	<u>\$1,070,996</u>	<u>\$ —</u>	<u>\$28,649,868</u>
Beneficial interest in trust held by others:				
Marketable equity securities:				
Large-cap	\$ 96,153	\$ —	\$ —	\$ 96,153
Mutual funds:				
Domestic, fixed income	<u>—</u>	<u>30,204</u>	<u>—</u>	<u>30,204</u>
	<u>\$ 96,153</u>	<u>\$ 30,204</u>	<u>\$ —</u>	<u>\$ 126,357</u>
Liabilities:				
Interest rate swap agreement	<u>\$ —</u>	<u>\$ —</u>	<u>\$594,176</u>	<u>\$ 594,176</u>
<u>2023</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 780,619	\$ —	\$ —	\$ 780,619
Marketable equity securities:				
Large-cap	1,349,552	—	—	1,349,552
International	365,783	—	—	365,783
Mutual funds, open-ended:				
Short-term fixed income	10,656,322	—	—	10,656,322
Intermediate-term bond fund	3,819,947	—	—	3,819,947
High yield bond fund	36,917	—	—	36,917
Foreign bond	18,076	—	—	18,076
Government securities	7,514	—	—	7,514
Emerging markets bond	760,207	—	—	760,207
International equities	1,082,865	—	—	1,082,865
Domestic, large-cap	2,475,781	—	—	2,475,781

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**14. Fair Value of Financial Instruments (Continued)**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Domestic, small-cap	\$ 402,404	\$ —	\$ —	\$ 402,404
Domestic, multi alt	320,781	—	—	320,781
Real estate fund	100,553	—	—	100,553
Mutual funds, closed-ended:				
Domestic, large-cap	2,049,962	—	—	2,049,962
Domestic, mid-cap	363,413	—	—	363,413
Domestic, small-cap	161,248	—	—	161,248
Commodity	50,245	—	—	50,245
Emerging markets	5,763	—	—	5,763
International equity	13,652	—	—	13,652
Corporate and foreign bonds	—	346,373	—	346,373
Government and agency securities	<u>—</u>	<u>696,259</u>	<u>—</u>	<u>696,259</u>
	<u>\$24,821,604</u>	<u>\$1,042,632</u>	<u>\$ —</u>	<u>\$25,864,236</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 341	\$ —	\$ —	\$ 341
Marketable equity securities:				
Large-cap	97,009	—	—	97,009
Mutual funds:				
Domestic, fixed income	<u>—</u>	<u>28,893</u>	<u>—</u>	<u>28,893</u>
	<u>\$ 97,350</u>	<u>\$ 28,893</u>	<u>\$ —</u>	<u>\$ 126,243</u>
Liabilities:				
Interest rate swap agreement	<u>\$ —</u>	<u>\$ —</u>	<u>\$531,680</u>	<u>\$ 531,680</u>

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2024 and 2023:

	<u>Interest Rate Swap</u>
Ending balance, August 31, 2022	\$(995,184)
Change in fair value	<u>463,504</u>
Ending balance, August 31, 2023	(531,680)
Change in fair value	<u>(62,496)</u>
Ending balance, August 31, 2024	<u>\$(594,176)</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**15. Champlin Place Limited Partnership**

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

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

Capital Contributions

In 2022, Easter Seals NH, as the then sole owner of the General Partner, Champlin Place, Inc., has made its required capital contribution of \$1,742. Easter Seals NH, through its investment in Champlin Place, Inc., made additional capital contributions in the amount of \$150,578 in January 2024. These capital contributions are recorded as investment in related entity in the accompanying consolidated statements of financial position.

Deferred Developer and Management Fees

On June 30, 2022, Easter Seals NH entered into a Development Services Agreement for the Champlin Place Project, in which Easter Seals NH will earn up to \$2,272,940 as a development fee for its services in connection with the construction and development of the Champlin Place Project. In 2024, \$31,541 in development fees was earned and is recorded in management and developer fees in the accompanying consolidated statements of operations. To date, \$281,541 of the development fees has been earned. The balance of the development fee will be earned on the date that the construction and development of the Champlin Place Project is substantially complete, and all dwelling units have been completed and are placed in service, with all balances to be paid prior to December 31, 2036.

In connection with the Champlin Place Project, Easter Seals NH has earned management fees amounting to \$90,528 for the year ending August 31, 2024. There were no management fees earned for the year ending August 31, 2023.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**15. Champlin Place Limited Partnership (Continued)***Ground Lease*

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

*Sponsor Loan and Terms*

On June 30, 2022, in order to provide additional funding to the Champlin Place Partnership for upcoming site work and construction costs, Easter Seals NH entered into a \$563,607 loan agreement with the Champlin Place Partnership. This loan bears interest at the rate of 0% and, at August 31, 2024 and 2023, respectively, \$518,984 and \$8,000 had been drawn on the loan by the Champlin Place Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to Easter Seals NH on June 30, 2052. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged. The note receivable is recorded in long-term other assets on the accompanying consolidated statement of financial position.

*Reimbursement Agreements*

On June 30, 2022, Easter Seals NH entered into a Reimbursement Agreement with the Champlin Place Partnership to reimburse Easter Seals NH for all predevelopment expenses incurred by the Champlin Place Project that were paid by Easter Seals NH. The Champlin Place Partnership acknowledged and agreed that the Champlin Place Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Champlin Place Partnership's construction loan for the Champlin Place Project, which was July 13, 2022. At August 31, 2024 and 2023, Easter Seals NH was owed \$201,796 and \$1,818,919, respectively, by the Champlin Place Partnership, which amount is recorded within accounts receivable from related entity in the accompanying consolidated statements of financial position.

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

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**15. Champlin Place Limited Partnership (Continued)***Right of Refusal and Option Agreement*

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

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

*Guaranty Agreement*

On June 30, 2022, Easter Seals NH unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Champlin Place Partnership and Housing New England Fund IV. Easter Seals NH's liability is generally limited and shall not exceed \$402,000 in the aggregate, and the guaranty terminates upon the later of the 60<sup>th</sup> month anniversary of the stabilization date, as defined, and the date that the Champlin Place 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 Champlin Place Project achieves 100% occupancy, then Easter Seals NH's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these consolidated financial statements, no events or conditions have occurred that would trigger Easter Seals NH's performance under the guaranty agreement.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**16. Elms Farm Limited Partnership**

The Elms Farm Partnership was formed in September 2023 as a limited partnership under the laws of the State of New Hampshire. The Elms Farm Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate an apartment complex to be constructed and located at 20-25 Holy Cross Road, Franklin, New Hampshire, comprising of 29 residential apartments benefiting low to moderate-income households (the Elms Farm Project). The Elms Farm Project is expected to be operational in July 2025. The Elms Farm Partnership's equity was contributed by its General Partner, ESNH Veterans, Inc., of which Easter Seals NH is the sole shareholder, and M&T Bank, a limited partner and unrelated party. The Elms Farm Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

General Partner, ESNH Veterans, Inc. (wholly-owned by Easter Seals NH)	0.01%
Limited Partner, M&T Bank (an unrelated party)	99.99%

*Capital Contributions*

In September 2023, Easter Seals NH, as the sole owner of the General Partner, ESNH Veterans, Inc., has made its required capital contribution of \$0.01. The capital contribution is recorded as investment in related entity in the accompanying consolidated statements of financial position.

*Deferred Developer Fee and Management Fees*

On April 1, 2024, Easter Seals NH entered into a Development Agreement for the Elms Farm Project, in which Easter Seals NH will earn up to \$504,000 as a development fee for its services in connection with the construction and development of the Elms Farm Project. The development fee is paid in two installments, 1) \$238,027 paid concurrently with the third capital contribution, provided that the sources and uses are "in balance", and 2) \$245,636 paid concurrently with the final capital contribution, subject to certain adjustments. The development fee is earned in three installments, 1) 20% by the date of the agreement for preconstruction development services, 2) 20% upon commencement of construction and rehabilitation of the Elms Farm Project, and 3) 60% upon the placement in service of 100% of the units in the Elms Farm Project. No amount of development fee has been paid or earned through August 31, 2024.

On April 1, 2024, ESNH Veterans, Inc. entered into a Supervisory Management and Incentive Fee Agreement, in which ESNH Veterans, Inc. is to perform certain management and oversight services for the Elms Farm Project in exchange for an annual amount equal to 90% of the net cash flow in the priority set forth in the Elms Farm Partnership agreement.

On January 26, 2024 Easter Seals NH entered into a Property Management Fee Agreement for the Elms Farm Project, in which Easter Seals NH will provide property management services in return for 5% of gross rents.

On April 1, 2024 ESNH Veterans, Inc. entered into a Managing Member Management Fee Agreement related to the Elms Farm Project, in which ESNH Veterans, Inc. will receive an annual base management fee in the amount of \$3,500. The managing member fee shall accrue beginning on January 1, 2025, with the first payment due and payable on or before March 1, 2026, and each anniversary thereafter, increasing 3% annually.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2024 and 2023

**16. Elms Farm Limited Partnership (Continued)***Ground Lease*

In November 2023, Easter Seals NH entered into a ground lease with the Elms Farm Partnership for the land located at 20 and 27 Holy Cross Road, Franklin, New Hampshire, with terms of 98 years from the date of execution. The Elms Farm Partnership was required to pay Easter Seals NH base rent of \$98 due on April 8, 2024.

*Governor's Office of Emergency Relief and Recovery Loan*

In 2022, the State of New Hampshire, Governor's Office of Emergency Relief and Recovery awarded Easter Seals NH a grant further described in note 8. Under the terms of the Elms Farm Project, Easter Seals NH will pass through \$7,782,368 of funds to the Elms Farm Partnership pursuant to a leasehold mortgage that was executed on March 20, 2024. The loan accrues no interest and is payable to Easter Seals NH in one lump sum 3 years from the date of the note (March 2027). The grant agreement requires Easter Seals New Hampshire to secure \$8,420,774 of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). In the event of default of this condition, Easter Seals NH has the right to recover all of the CSLFRF funds expended on the Elms Farm Project on behalf of the State of New Hampshire Governor's Office for Emergency Relief and Recovery. Also, as defined in the leasehold mortgage, if the Elms Farm Partnership performs its obligations as defined in the agreement, then repayment of the leasehold mortgage will become void, therefore requiring no repayment by the Elms Farm Partnership to Easter Seals NH. Funding has not yet been received; however, because of that provision, Easter Seals NH will record offsetting assets and liabilities when cash flow associated with the grant and leasehold mortgage is expected.

*Right of Refusal and Option Agreement*

Through a Right of Refusal and Option Agreement dated April 1, 2024, the Elms Farm Partnership granted to Easter Seals NH certain rights of first refusal and options to purchase the Elms Farm Project, which, if elected, would include the 99.99% interest in the Elms Farm Project held by M&T Bank. As a result, Easter Seals NH has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Elms Farm 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 Elms Farm Partnership otherwise sells the Elms Farm Project.

Through a Right of Refusal and Option Agreement dated April 1, 2024, M&T Bank has the option to give written notice to ESNH Veterans, Inc. at any time following the end of the Credit Period, as defined, to require ESNH Veterans, Inc. to purchase the interest of M&T Bank for a price equal to the sum of \$1,000 and any amounts owed to M&T Bank under the operating agreement. At the date of these consolidated financial statements, the put option was not eligible to be exercised by M&T Bank.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**16. Elms Farm Limited Partnership (Continued)****Guaranty Agreements**

Pursuant to the limited partnership agreement, Easter Seals NH and ESNH Veterans, Inc. guarantee several obligations. As part of an operational deficit guarantee, they promise to advance to the project any amounts required to fund operating deficits arising after the project completion. This means funding unlimited operating deficits until the project achieves stabilized operations, which is defined as the later to occur of (a) construction loan payoff and conversion to approved non-recourse financing, and (b) rental income from the Elms Farm Project that is sufficient to pay all operating expenses/debt service of the Elms Farm Project and a debt service coverage ratio of not less than 1.15 to 1.00 for three consecutive calendar months following funding of the Elms Farm Project's permanent loan. Following that, for a period of 60 calendar months following the achievement of stabilized operations (the ODG Period) the amount shall be limited to \$192,820 (the Maximum ODG Amount), which will thereafter be released provided the Elms Farm Project has achieved a 1.15 to 1.00 debt service coverage ratio over each of the last consecutive 3 calendar months of the ODG Period, and the rental subsidy contract remains in place. Any payments required will be in the form of a 0% loan that may be repaid to Easter Seals NH from cash flow or sale of the project.

Additionally, there is a tax credit shortfall and recapture guarantee, whereby Easter Seals NH and ESNH Veterans, Inc. will guarantee payment to M&T Bank of an amount equal to the shortfall, or recapture amount, plus applicable fees, penalties, or other costs incurred as a result of such shortfall or recapture. Pursuant to the guarantee agreement, Easter Seals NH and ESNH Veteran's Inc. must maintain aggregate liquidity of \$1,000,000 measured by cash, cash equivalents and marketable securities, and a minimum net worth of \$5,000,000, measured at December 31 of each calendar year. At the date of these consolidated financial statements, no events or conditions have occurred that would trigger Easter Seals NH or ESNH Veterans Inc.'s performance under the guaranty agreements, and they are in compliance with the minimum aggregate liquidity and minimum net worth requirements.

**17. Commitments and Contingencies****Construction Commitments**

Easter Seals NH has a committed construction contract totaling approximately \$684,000 at August 31, 2024. A member of the Board of Directors is an executive at the construction company. In September 2023, Easter Seals entered into a committed construction contract totaling approximately \$9,093,000 with an unrelated construction company. There were no committed construction contracts at August 31, 2022.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2024 and 2023

**17. Commitments and Contingencies (Continued)**

Contingencies

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

**OTHER FINANCIAL INFORMATION**

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

August 31, 2024

ASSETS

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Current assets:					
Cash and cash equivalents	\$ 1,338,708	\$ 500	\$ 36,340	\$ -	\$ 1,375,548
Restricted cash	1,889,392	-	-	-	1,889,392
Short-term investments, at fair value	10,842,829	-	-	-	10,842,829
Accounts receivable from affiliates	-	-	991,777	(991,777)	-
Accounts receivable from related entity	1,249,666	-	-	-	1,249,666
Program and other accounts receivable, net	16,558,783	1,709,146	896,744	-	19,164,673
Contributions receivable, net	1,043,911	1,000	-	-	1,044,911
Prepaid expenses and other current assets	<u>1,199,973</u>	<u>17,752</u>	<u>31,190</u>	<u>-</u>	<u>1,248,915</u>
Total current assets	34,123,262	1,728,398	1,956,051	(991,777)	36,815,934
Assets limited as to use	2,234,481	5,337	-	-	2,239,818
Investments, at fair value	14,721,068	846,153	-	-	15,567,221
Investment in related entity	152,320	-	-	-	152,320
Other assets	828,060	-	-	-	828,060
Intangible assets	836,920	-	-	-	836,920
Operating lease right-of-use assets	1,868,136	398,415	1,528,123	-	3,794,674
Fixed assets, net	<u>35,935,330</u>	<u>5,129,735</u>	<u>54,370</u>	<u>-</u>	<u>41,119,435</u>
	\$ <u>90,699,577</u>	\$ <u>8,108,038</u>	\$ <u>3,538,544</u>	\$ <u>(991,777)</u>	\$ <u>101,354,382</u>

LIABILITIES AND NET ASSETS

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Current liabilities:					
Lines of credit	\$ 2,348,665	\$ -	\$ -	\$ -	\$ 2,348,665
Accounts payable	7,293,937	-	-	-	7,293,937
Accrued expenses	7,613,528	36,941	750	-	7,651,219
Accounts payable to affiliates	991,777	-	-	(991,777)	-
Deferred revenue	4,283,640	-	4,000	-	4,287,640
Current portion of operating lease liabilities	596,762	120,724	275,312	-	992,798
Current portion of interest rate swap agreement	69,469	-	-	-	69,469
Current portion of long-term debt	937,964	122,676	-	-	1,060,640
Total current liabilities	24,135,742	280,341	280,062	(991,777)	23,704,368
Other liabilities	2,456,070	5,337	-	-	2,461,407
Interest rate swap agreement, less current portion	524,707	-	-	-	524,707
Operating lease liabilities, less current portion	1,291,815	287,606	1,265,071	-	2,844,492
Long-term debt, less current portion, net	13,140,370	3,809,296	-	-	16,949,666
Total liabilities	41,548,704	4,382,580	1,545,133	(991,777)	46,484,640
Net assets:					
Without donor restrictions	37,323,949	3,134,592	1,976,459	-	42,435,000
With donor restrictions	11,826,924	590,866	16,952	-	12,434,742
Total net assets	49,150,873	3,725,458	1,993,411	-	54,869,742
	\$ 90,699,577	\$ 8,108,038	\$ 3,538,544	\$ (991,777)	\$ 101,354,382

\* Includes Champlin Place, Inc. and ESNH Veterans, Inc.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2023

ASSETS

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

LIABILITIES AND NET ASSETS

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

\* Includes Champlin Place, Inc.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF OPERATIONS**

Year Ended August 31, 2024

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Eliminations</u>	<u>Total</u>
Public support and revenue:					
Public support:					
Contributions, net	\$ 528,466	\$ 28,521	\$ 20,081	\$ -	\$ 577,068
Special events, net	1,222,196	(2,625)	15,039	-	1,234,610
Annual campaigns, net	281,494	83,968	4,323	-	369,785
Bequests	56,693	-	-	-	56,693
Net assets released from restrictions	<u>203,840</u>	<u>21,800</u>	<u>4,736</u>	<u>-</u>	<u>230,376</u>
Total public support	2,292,689	131,664	44,179	-	2,468,532
Revenue:					
Fees and tuition	92,720,688	4,110,826	7,847,921	(15,480)	104,663,955
Grants	11,361,273	5,384,091	324,862	-	17,070,226
Management and developer fees	122,069	-	-	-	122,069
Dividend and interest income	1,394,602	37,512	-	-	1,432,114
Other	130,579	1,536	150	(646)	131,619
Intercompany revenue	<u>1,793,567</u>	<u>-</u>	<u>-</u>	<u>(1,793,567)</u>	<u>-</u>
Total revenue	<u>107,522,778</u>	<u>9,533,965</u>	<u>8,172,933</u>	<u>(1,809,693)</u>	<u>123,419,983</u>
Total public support and revenue	109,815,467	9,665,629	8,217,112	(1,809,693)	125,888,515
Operating expenses:					
Program services:					
Public health education	26,687	-	-	-	26,687
Professional education	254,121	-	-	-	254,121
Direct services	<u>92,135,376</u>	<u>9,629,385</u>	<u>6,952,718</u>	<u>(16,126)</u>	<u>108,701,353</u>
Total program services	92,416,184	9,629,385	6,952,718	(16,126)	108,982,161

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF OPERATIONS (CONTINUED)**

Year Ended August 31, 2024

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Eliminations</u>	<u>Total</u>
Supporting services:					
Management and general	\$ 13,397,397	\$ 1,032,025	\$ 762,055	\$ (1,793,567)	\$ 13,397,910
Fundraising	<u>2,901,179</u>	<u>13,733</u>	<u>129,568</u>	<u>—</u>	<u>3,044,480</u>
Total supporting services	<u>16,298,576</u>	<u>1,045,758</u>	<u>891,623</u>	<u>(1,793,567)</u>	<u>16,442,390</u>
Total functional expenses	108,714,760	10,675,143	7,844,341	(1,809,693)	125,424,551
Support of National programs	<u>181,245</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>181,245</u>
Total operating expenses	<u>108,896,005</u>	<u>10,675,143</u>	<u>7,844,341</u>	<u>(1,809,693)</u>	<u>125,605,796</u>
Income (loss) from operations	919,462	(1,009,514)	372,771	—	282,719
Nonoperating (losses) gains:					
Change in fair value of interest rate swap	(62,496)	—	—	—	(62,496)
Net unrealized and realized gains on investments, net	1,489,397	78,026	—	—	1,567,423
Loss on sales and disposals of fixed assets	<u>(42,877)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(42,877)</u>
Total nonoperating gains	<u>1,384,024</u>	<u>78,026</u>	<u>—</u>	<u>—</u>	<u>1,462,050</u>
Excess (deficit) public support and revenues, and nonoperating gains over expenses	<u>\$ 2,303,486</u>	<u>\$ (931,488)</u>	<u>\$ 372,771</u>	<u>\$ —</u>	<u>\$ 1,744,769</u>

\*Includes Champlin Place, Inc. and ESNH Veterans, Inc.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF OPERATIONS**

Year Ended August 31, 2023

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Eliminations</u>	<u>Total</u>
Public support and revenue:					
Public support:					
Contributions, net	\$ 523,254	\$ 11,048	\$ 39,108	\$ -	\$ 573,410
Special events, net	828,596	32,403	32,435	-	893,434
Annual campaigns, net	303,664	63,177	4,226	-	371,067
Bequests	141,913	-	-	-	141,913
Net assets released from restrictions	<u>282,031</u>	<u>25,000</u>	<u>60,257</u>	<u>-</u>	<u>367,288</u>
Total public support	2,079,458	131,628	136,026	-	2,347,112
Revenue:					
Fees and tuition	59,290,826	5,813,319	7,460,477	(50,261)	72,514,361
Grants	28,567,311	4,537,713	534,090	-	33,639,114
Gain on extinguishment of debt	750,000	-	-	-	750,000
Dividend and interest income	1,447,386	34,433	-	-	1,481,819
Other	163,693	4	-	-	163,697
Intercompany revenue	<u>1,856,432</u>	<u>-</u>	<u>-</u>	<u>(1,856,432)</u>	<u>-</u>
Total revenue	<u>92,075,648</u>	<u>10,385,469</u>	<u>7,994,567</u>	<u>(1,906,693)</u>	<u>108,548,991</u>
Total public support and revenue	94,155,106	10,517,097	8,130,593	(1,906,693)	110,896,103
Operating expenses:					
Program services:					
Public health education	18,834	-	-	-	18,834
Professional education	147,597	-	-	-	147,597
Direct services	<u>77,804,329</u>	<u>9,985,452</u>	<u>6,821,585</u>	<u>(50,261)</u>	<u>94,561,105</u>
Total program services	77,970,760	9,985,452	6,821,585	(50,261)	94,727,536

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF OPERATIONS (CONTINUED)**

Year Ended August 31, 2023

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Supporting services:					
Management and general	\$ 10,704,871	\$ 1,096,826	\$ 760,752	\$ (1,856,432)	\$ 10,706,017
Fundraising	<u>2,213,847</u>	<u>25,441</u>	<u>127,712</u>	<u>—</u>	<u>2,367,000</u>
Total supporting services	<u>12,918,718</u>	<u>1,122,267</u>	<u>888,464</u>	<u>(1,856,432)</u>	<u>13,073,017</u>
Total functional expenses	90,889,478	11,107,719	7,710,049	(1,906,693)	107,800,553
Support of National programs	<u>166,882</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>166,882</u>
Total operating expenses	<u>91,056,360</u>	<u>11,107,719</u>	<u>7,710,049</u>	<u>(1,906,693)</u>	<u>107,967,435</u>
Income (loss) from operations	3,098,746	(590,622)	420,544	—	2,928,668
Nonoperating gains (losses):					
Change in fair value of interest rate swap	463,504	—	—	—	463,504
Net unrealized and realized losses on investments	(60,635)	(11,109)	—	—	(71,744)
Gain on sales and disposals of fixed assets	<u>11,077</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>11,077</u>
Total nonoperating gains (losses)	<u>413,946</u>	<u>(11,109)</u>	<u>—</u>	<u>—</u>	<u>402,837</u>
Excess (deficit) public support and revenues, and nonoperating gains over expenses	<u>\$ 3,512,692</u>	<u>\$ (601,731)</u>	<u>\$ 420,544</u>	<u>\$ —</u>	<u>\$ 3,331,505</u>

\*Includes Champlin Place, Inc.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENTS OF CHANGES IN NET ASSETS**

Years Ended August 31, 2024 and 2023

	<u>New Hampshire*</u>	<u>Farmum Center</u>	<u>Vermont</u>	<u>Eliminations</u>	<u>Total</u>
Balances at September 1, 2022	\$29,621,252	\$12,387,057	\$1,421,272	\$ -	\$43,429,581
Excess (deficit) public support and revenues, and nonoperating gains over expenses	3,512,692	(601,731)	420,544	-	3,331,505
Restricted net unrealized and realized gains on investments	48,920	-	-	-	48,920
Restricted dividend and interest income	17,420	-	-	-	17,420
Restricted gifts, bequests and contributions, net	346,164	25,000	6,200	-	377,364
Decrease in fair value of beneficial interest in trust	(4,353)	-	-	-	(4,353)
Net assets released from restrictions used for operations	<u>(282,031)</u>	<u>(25,000)</u>	<u>(60,257)</u>	<u>-</u>	<u>(367,288)</u>
Increase (decrease) in net assets	<u>3,638,812</u>	<u>(601,731)</u>	<u>366,487</u>	<u>-</u>	<u>3,403,568</u>
Balances at August 31, 2023	33,260,064	11,785,326	1,787,759	-	46,833,149
Excess (deficit) public support and revenues, and nonoperating gains over expenses	2,303,486	(931,488)	372,771	-	1,744,769
Restricted net unrealized and realized gains on investments	137,313	-	-	-	137,313
Restricted dividend and interest income	19,077	-	-	-	19,077
Restricted gifts, bequests and contributions, net	2,553,837	70,000	13,500	-	2,637,337
Restricted grants	3,728,359	-	-	-	3,728,359
Increase in fair value of beneficial interest in trust	114	-	-	-	114
Net assets released from restrictions used for operations	(203,840)	(21,800)	(4,736)	-	(230,376)
Other	<u>7,352,463</u>	<u>(7,176,580)</u>	<u>(175,883)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets	<u>15,890,809</u>	<u>(8,059,868)</u>	<u>205,652</u>	<u>-</u>	<u>8,036,593</u>
Balances at August 31, 2024	<u>\$49,150,873</u>	<u>\$ 3,725,458</u>	<u>\$1,993,411</u>	<u>\$ -</u>	<u>\$54,869,742</u>

\*Includes Champlin Place, Inc. and ESNH Veterans, Inc. (in 2024).

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended August 31, 2024

	<u>New Hampshire*</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Eliminations</u>	<u>Total</u>
Salaries and related expenses	\$ 80,166,874	\$ 7,324,488	\$ 6,120,649	\$ -	\$ 93,612,011
Professional fees	13,644,836	1,997,584	846,269	(1,794,213)	14,694,476
Supplies	1,967,901	432,609	45,606	-	2,446,116
Telephone	662,520	63,134	77,002	-	802,656
Postage and shipping	36,409	995	21,321	-	58,725
Occupancy	2,841,587	339,444	379,144	-	3,560,175
Outside printing, artwork and media	63,430	239	15,883	-	79,552
Travel	1,657,126	17,513	170,232	(15,480)	1,829,391
Conventions and meetings	240,314	16,304	13,202	-	269,820
Specific assistance to individuals	1,236,741	10,188	33,677	-	1,280,606
Dues and subscriptions	46,980	1,919	159	-	49,058
Minor equipment purchases and equipment rentals	344,971	27,822	6,570	-	379,363
Ads, fees and miscellaneous	1,178,382	72,527	80,895	-	1,331,804
Interest	815,907	142,642	-	-	958,549
Depreciation and amortization	1,687,346	227,735	33,732	-	1,948,813
Other program expenses	<u>2,123,436</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,123,436</u>
	<u>\$ 108,714,760</u>	<u>\$ 10,675,143</u>	<u>\$ 7,844,341</u>	<u>\$ (1,809,693)</u>	<u>\$ 125,424,551</u>

\* Includes Champlin Place, Inc. and ESNH Veterans, Inc.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended August 31, 2023

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

\* Includes Champlin Place, Inc.

# CATHY KUHN, PhD

## NONPROFIT EXECUTIVE LEADER

### STRATEGIST | COMMUNITY RELATIONS | NONPROFIT MANAGEMENT

Agile, innovative leader with a proven record of accomplishments, creating long-standing trust and respect from executives, staff, key stakeholders, and media. Results-oriented professional with a natural ability to motivate others to achieve desired outcomes. Knowledgeable and articulate advocate with a proven track record of results

#### *Signature Achievements & Competencies*

- Doubled budget of the Metropolitan Housing Coalition in one year with private foundation grants and contracts.
- Managed over \$4 million in local, federal and state funding sources at Families in Transition. Secured over \$400,000 in private foundation grants in 2019, over \$500,000 in private foundation grants in 2018, as well as a new federal grant for \$1.5 million over five years.
- Provided strategic direction for all agency activities including Emergency Shelter and Housing Services, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Served as subject matter expert on the issue of homelessness across the state of New Hampshire. Currently serve as subject matter expert for TV, radio and print media on a range of issues related to safe and affordable housing in Louisville, KY.
- Develop and foster strong relationships with city, state, federal and corporate partners.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed by Governor Hassan and Governor Sununu.

## PROFESSIONAL HIGHLIGHTS

### EXECUTIVE DIRECTOR

#### **Metropolitan Housing Coalition** Louisville, KY | October 2020 - Present

- Responsible for all aspects of agency operations including board development and engagement, financial management and forecasting; fundraising; strategic planning; communications and marketing; outcomes and evaluation.
- Leader in advocacy regarding all aspects of affordable housing including fair housing; vacant and abandoned properties; land development code reform; utility insecurity.
- Led successful application for national affordable housing learning collaborative. Louisville was 1 in 8 cities selected for participation in the Housing Solutions Collaborative in partnership with over 10 local organizations.
- Received \$120,000 research grant to investigate interventions to reduce the high rate of evictions in Louisville.
- Serve as local expert on issues related to affordable housing, participating on dozens of local housing committees and panels, as well as key spokesperson for TV, print, and radio media.

**PROFESSIONAL HIGHLIGHTS - CONTINUED**

**HOUSING DEVELOPMENT CONSULTANT**

**Easter Seals NH, VT and ME | January-July 2021**

- Provide consultation to Easter Seals NH on acquisition of new permanent supportive housing projects for people experiencing homeless in New Hampshire.
- Provide assistance to Easter Seals NH on the development of new affordable housing in Northern New England.
- Provide consultation to Easter Seals NH on Property Management processes and funding compliance.

**PROFESSIONAL HIGHLIGHTS - CONTINUED**

**CHIEF STRATEGY OFFICER/INTERIM TEAM EXECUTIVE DIRECTOR**

**Families in Transition Manchester, NH | Oct 2019-June 2020**

*VP, Research and Training (2009-2019) Director, Housing Development (2007-2008)*

- Appointed Interim Team Leader after departure of agency founder in October 2019. Assigned supervisory responsibilities for staff and departments formerly supervised by the former President including Property Maintenance and Housing Development, Resource Development, and Marketing and Communications.
- Led the agency through the COVID-19 pandemic, successfully and immediately standing up the city's only decompression and quarantine site for people experiencing homelessness. Ensured a safe working environment for all staff and a safe living environment for over 500+ people per night.
- Core member of senior management team providing strategic direction and operational management for organization with \$13M budget and 200+ staff, operating programs in four cities and towns in New Hampshire.
- Provided strategic direction for Emergency Shelter and Housing Intake, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Acted as agency spokesperson.
- Led fundraising, construction and programmatic development of new emergency shelters and permanent supportive housing programs across New Hampshire.
- Acted as the direct supervision to 11 staff at all levels ranging from senior management, mid-management, frontline, administration and 1 VISTA (Volunteer in Service to America).
- Provided strategic guidance in the merger of the organization with another large nonprofit and provided oversight for the rebranding process.
- Successfully started Housing Benefits, an independent Community Housing Development Organization (CHDO) and ensured compliance with 501c3 and CHDO requirements.
- Managed the maintenance and administration of existing and new housing projects.
- Led agency evaluation efforts on existing programs and services to ensure fidelity with evidence-based models.
- Led high quality training and educational forums for both staff and citizens on existing research regarding homelessness and the provision of evidence based practices.

**PROFESSIONAL HIGHLIGHTS - CONTINUED**

**DIRECTOR**

**New Hampshire Coalition to End Homelessness | 2012-2020**

- Established, developed and managed agency Board of Directors.
- Led statewide advocacy activities in the response to COVID-19 highlighting the need for shelter decompression, isolation and quarantine locations, testing, and PPEs for staff and people experiencing homelessness in NH.
- Served as subject matter expert on the issue of homelessness across the state.
- Developed and authored annual report on the State of Homelessness in New Hampshire.
- Management of all programmatic and financial affairs of the agency including strategic planning and implementation of new programming.
- Created and implemented the Granite Leaders Program, a six month leadership training program for people with histories of homelessness interested in leadership opportunities in their communities.
- Provided trainings on trauma informed services and other best practices in service provision for people experiencing homelessness.
- Researched and authored Community Analyses of Housing and Homelessness, Wakefield, NH. 2018
- Developed and implemented marketing strategies and public awareness activities.
- Identified and led statewide collaborations and innovations in homeless services, including the establishment of the NH Homeless Advocate Leader Collaborative.
- Served as the Chairperson of the NH Governor’s Interagency Council of Homelessness, appointed under Governor Hassan and Governor Sununu.
- Led state and local advocacy efforts including public testimony at legislative hearings.
- Founded Research Program Facilitating Research on Homelessness with faculty and students in institutions of higher learning across NH.

**PROFESSIONAL HIGHLIGHTS - CONTINUED**

**ADJUNCT PROFESSOR**

**St Anselm College, Southern New Hampshire University, New Hampshire Technical Institute  
Manchester and Concord, NH | 2006 – Present**

- Courses taught include: Social and Professional Issues in Human Services; Introduction to Sociology; Poverty and Social Welfare Policy; Sociology of Gender; Social Stratification; Race and Ethnicity; Family and Society.
- Consistently receive high evaluations from students of all backgrounds and abilities.

**Additional Achievements, Education & Board Service, Continued Page 3**

**PROFESSIONAL HIGHLIGHTS - CONTINUED**

**UNITED STATES PEACE CORPS VOLUNTEER  
PANAMA | 1997-1999**

- Environmental Education Instructor, Grades K-5.

**EDUCATION & PROFESSIONAL DEVELOPMENT**

**Ph.D. Sociology/Urban Studies, July 2006**  
Michigan State University

**Master of Science Resource Development/Urban Studies, May 2001**  
Michigan State University

**Bachelor of Science, *cum laude*, Environmental Studies, May 1995**  
Rollins College, Winter Park, FL

**BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS**

**Co-Author of Chapter in Forthcoming Book.** Oxford University Press comprehensive, interdisciplinary volume on hope. "Hope and Homelessness." with Therese Seibert, PhD | May 2021-Present.

*Awardee, 2020 Home Matters in NH Award for Affordable Housing and Ending Homelessness Advocacy in NH.* |  
December 16, 2020.

*Chair, NH Governor's Interagency Council on Homelessness* | 2016 – August 2020.

*Vice Chair, Manchester Continuum of Care* | 2017-August 2020.

*Governing Council Member, Housing Action New Hampshire* | 2016– August 2020.

*Member, Housing and Community Development Planning Committee* | 2018-August 2020.  
*New Hampshire Housing and Finance Authority*

*Board Member, Concord Coalition to End Homelessness* | 2014-2016

*Graduate, Leadership New Hampshire* | Class of 2019

*Awardee, NH Union Leader 40 Under Forty* | Class of 2012  
Recognizing young leaders making a difference in the state.

*Interviewee, Movers & Shakers iHeartRADIO Show* | June 2020  
A series of interviews of leaders from all over the country

*Guest on NHPR's The Exchange Radio Show* | 2013, 2014, 2015, 2016 and 2019.

**Guest on KY Radio Alliance Show** | 2021

**CATHY KUHN, PhD**

PAGE 5

**BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS, CONTINUED**

**Guest on Louisville Public Meida's *In Conversation* Radio Show | September 2021**

***Subject Matter Expert***

Appearance in TV and print media sources including  
WMUR, NH1, Union Leader, Seacoast Online, HIPPO, Manchester Ink Link,  
NH Business Review, Laconia Daily Sun, Christian Science Monitor, AP, Courier Journal, Louisville Public Media, Spectrum  
News, etc.de

Experienced Leader  
Operations Excellence  
Green Belt

**Personal Info**

**Green Belt Projects**

- Created Travel Clinic
- Maternal Mental Health Safety Bundle for inpatient and outpatient setting
- Master Connections Associates Training for ambulatory practices
- Established Center for Women's Health & Wellness

**Additional Activities**

- SURT (Substance Use Resource Team) Champion
- "It's About Dignity" Led drive raising 1,780 items for GATHER Seacoast
- Seacoast Cancer Center 5K Ambassador and Team Captain
- Seacoast Mom & Baby Festival
- WERZ Bridal Showcase

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

**Experience**

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

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

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

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

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

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

**Education and Additional Training**

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

**State of New Hampshire  
Department of Health and Human Services  
Amendment #5**

This Amendment to the Substance Use Disorder Treatment and Recovery Support Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on October 13, 2021 (Item #30), amended on March 23, 2022 (Item #35), December 21, 2022 (Item #29), September 20, 2023 (Item #48), and June 25, 2025 (Item #247), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

1. Form P-37, General Provisions, Block 1.3., Contractor Name, to read:
  - 1.3. Behavioral Health & Developmental Services of Strafford County, Inc.
2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

\$5,054,733
3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 6.1. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
4. Modify Exhibit C, Amendment #1, Payment Terms, Section 1, to read:
  1. This Agreement is funded by:
    - 1.1. 70.43% Federal Funds
      - 1.1.1. 13.33% from the Substance Use Prevention and Treatment Block Grant, as awarded by the United States Department of Health and Human Services, the Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.959, on:
        - 1.1.1.1. October 1, 2020, FAIN TI083464.
        - 1.1.1.2. October 1, 2021, FAIN TI084659.
        - 1.1.1.3. February 15, 2023, FAIN TI085821.

Behavioral Health & Developmental Services of  
Strafford County, Inc.

A-S-1.3

RFP-2022-BDAS-01-SUBST-12-A05  
v7.12.23

Page 1 of 4

Contractor Initials

Initial  
BH

Date 4/29/2026

- 1.1.1.4. February 20, 2024, FAIN B08T1087053.
- 1.1.1.5. February 24, 2025 FAIN B08TI088120.
- 1.1.1.6. January 28, 2026, FAIN B08TI088484and
- 1.1.2. 57.10% from the State Opioid Response Grant, as awarded by SAMHSA, on September 30, 2021, FAIN T1083326, effective through September 29, 2022;
  - 1.1.2.1. September 23, 2022, FAIN H79T1085759.
  - 1.1.2.2. September 24, 2024, FAIN H79T1087843.
  - 1.1.2.3. September 20, 2025, FAIN H79TI087843.
  - 1.1.2.4. Date TBD, FAIN H79TI087843.
- 1.2. 16.05% General Funds; and
- 1.3. 13.52% Other Funds (Governor’s Commission).
- 5. Modify Exhibit C, Payment Terms, Amendment #1, Section 3, to read:
  - 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line item, as specified in Exhibits C-1, SUD Treatment Services Budget through Exhibit C-12, Residential Services Budget, Amendment #5. Payments may be withheld until the Contractor submits accurate required monthly and quarterly reporting. The Contractor shall:
    - 3.1. Ensure approval for Exhibits C-1, SUD Treatment Services Budget through Exhibit C-12, Residential Services Budget, Amendment #5, is received from the Department prior to submitting invoices for payment; and
    - 3.2. Request payment for actual expenditures incurred in the fulfillment of this Agreement, and in accordance with the Department-approved budgets.
- 6. Modify Exhibit C, Payment Terms, Amendment #1, Section 10 lead-in paragraph only, to read:
  - 10. The Contractor shall submit an invoice and supporting backup documentation, labeled by budgeted line item, to the Department no later than the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall:
- 7. Modify Exhibit C-9, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-9, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 8. Modify Exhibit C-10, Residential Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-10, Residential Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 9. Modify Exhibit C-11, SUD Treatment Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-11, SUD Treatment Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.
- 10. Modify Exhibit C-12, Residential Services Budget – Amendment #4, by replacing it in its entirety with Exhibit C-12, Residential Services Budget – Amendment #5, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

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

State of New Hampshire  
Department of Health and Human Services

4/29/2026  
Date

DocuSigned by:  
*Katja S. Fox*  
ED9D05B04C63442...  
Name: Katja S. Fox  
Title:  
Director

Behavioral Health & Developmental Services of  
Strafford County, Inc.

4/29/2026  
Date

Signed by:  
*Bryant Hardwick*  
244E5BF0B9994CD...  
Name: Bryant Hardwick  
Title:  
Board President

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

OFFICE OF THE ATTORNEY GENERAL

5/6/2026  
Date

DocuSigned by:  
*Robyn Guarino*  
748734844941460...  
Name: Robyn Guarino  
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name:  
Title:

Exhibit C-9, SUD Treatment Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Behavioral Health & Developmental Services of  
 Provider Name: **Strafford County, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **SUD Svcs**

Budget Period: **7/1/25-6/30/26**  
 Indirect Cost Rate (if applicable) **3.45%**

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 354,299.00	\$ 56,071.00	\$ 410,370.00	\$ 253,299.00	\$ 52,071.00	\$ 305,370.00	\$ 101,000.00	\$ 4,000.00	\$ 105,000.00
2. Employee Benefits	\$ 56,869.00	\$ 14,379.00	\$ 71,248.00	\$ 43,869.00	\$ 14,379.00	\$ 58,248.00	\$ 13,000.00	\$ -	\$ 13,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ 3,203.00	\$ 3,203.00	\$ -	\$ 3,203.00	\$ 3,203.00	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ 17,626.00	\$ 17,626.00	\$ -	\$ 17,626.00	\$ 17,626.00	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 801.00	\$ -	\$ 801.00	\$ 801.00	\$ -	\$ 801.00	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 769.00	\$ 318.00	\$ 1,087.00	\$ 769.00	\$ 318.00	\$ 1,087.00	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ 40,920.00	\$ -	\$ 40,920.00	\$ 40,420.00	\$ -	\$ 40,420.00	\$ 500.00	\$ -	\$ 500.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 4,876.00	\$ -	\$ 4,876.00	\$ 4,376.00	\$ -	\$ 4,376.00	\$ 500.00	\$ -	\$ 500.00
Postage	\$ 258.00	\$ -	\$ 258.00	\$ 258.00	\$ -	\$ 258.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ 12,405.00	\$ 12,405.00	\$ -	\$ 12,405.00	\$ 12,405.00	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ 1,104.00	\$ 1,104.00	\$ -	\$ 1,104.00	\$ 1,104.00	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 618.00	\$ -	\$ 618.00	\$ 618.00	\$ -	\$ 618.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing Services - Insurances	\$ 18,762.00	\$ -	\$ 18,762.00	\$ 17,762.00	\$ -	\$ 17,762.00	\$ 1,000.00	\$ -	\$ 1,000.00
Transportation for Clients	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Expenses - Interest and Bank Fees	\$ -	\$ 773.00	\$ 773.00	\$ -	\$ 773.00	\$ 773.00	\$ -	\$ -	\$ -
State Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 478,172.00</b>	<b>\$ 105,879.00</b>	<b>\$ 584,051.00</b>	<b>\$ 362,172.00</b>	<b>\$ 101,879.00</b>	<b>\$ 464,051.00</b>	<b>\$ 116,000.00</b>	<b>\$ 4,000.00</b>	<b>\$ 120,000.00</b>

Initial  
 BH

Contractor Initials

Date Signed 4/29/2026

Exhibit C-10, Residential Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Behavioral Health & Developmental Services of  
 Provider Name: **Stafford County, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **Residential Svcs**

Budget Period: **7/1/25-6/30/26**

Indirect Cost Rate (if applicable) **8%**

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 919,675.00	\$ 332,599.00	\$ 1,252,274.00	\$ 344,675.00	\$ 281,599.00	\$ 626,274.00	\$ 575,000.00	\$ 51,000.00	\$ 626,000.00
2. Employee Benefits	\$ 95,070.00	\$ 38,228.00	\$ 133,298.00	\$ 13,070.00	\$ 32,228.00	\$ 45,298.00	\$ 82,000.00	\$ 6,000.00	\$ 88,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ 3,093.00	\$ 3,093.00	\$ -	\$ 3,093.00	\$ 3,093.00	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ 33,618.00	\$ 33,618.00	\$ -	\$ 33,618.00	\$ 33,618.00	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ 4,635.00	\$ -	\$ 4,635.00	\$ 4,635.00	\$ -	\$ 4,635.00	\$ -	\$ -	\$ -
Office	\$ 1,442.00	\$ 4,939.00	\$ 6,381.00	\$ 1,442.00	\$ 4,939.00	\$ 6,381.00	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ 2,459.00	\$ 2,459.00	\$ -	\$ 2,459.00	\$ 2,459.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 69,826.00	\$ 26,851.00	\$ 96,677.00	\$ 13,193.00	\$ 26,851.00	\$ 40,044.00	\$ 56,633.00	\$ -	\$ 56,633.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 5,412.00	\$ 1,857.00	\$ 7,269.00	\$ 4,912.00	\$ 1,557.00	\$ 6,469.00	\$ 500.00	\$ 300.00	\$ 800.00
Postage	\$ -	\$ 727.00	\$ 727.00	\$ -	\$ 727.00	\$ 727.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ 16,605.00	\$ 16,605.00	\$ -	\$ 16,605.00	\$ 16,605.00	\$ -	\$ -	\$ -
Insurance	\$ -	\$ 19,394.00	\$ 19,394.00	\$ -	\$ 19,394.00	\$ 19,394.00	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ 5,088.00	\$ 5,088.00	\$ -	\$ 5,088.00	\$ 5,088.00	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 6,180.00	\$ -	\$ 6,180.00	\$ 6,180.00	\$ -	\$ 6,180.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - House	\$ 21,161.00	\$ -	\$ 21,161.00	\$ 3,161.00	\$ -	\$ 3,161.00	\$ 18,000.00	\$ -	\$ 18,000.00
Supplies - Food	\$ 57,368.00	\$ -	\$ 57,368.00	\$ 53,368.00	\$ -	\$ 53,368.00	\$ 4,000.00	\$ -	\$ 4,000.00
Billing Services - Insurances	\$ 66,522.00	\$ -	\$ 66,522.00	\$ 60,522.00	\$ -	\$ 60,522.00	\$ 6,000.00	\$ -	\$ 6,000.00
Transportation for Clients	\$ 3,605.00	\$ -	\$ 3,605.00	\$ 2,905.00	\$ -	\$ 2,905.00	\$ 700.00	\$ -	\$ 700.00
Current Expenses - Interest and Bank Fees	\$ -	\$ 4,230.00	\$ 4,230.00	\$ -	\$ 4,230.00	\$ 4,230.00	\$ -	\$ -	\$ -
State Licensing Fees	\$ -	\$ 1,298.00	\$ 1,298.00	\$ -	\$ 1,298.00	\$ 1,298.00	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,252,396.00</b>	<b>\$ 490,986.00</b>	<b>\$ 1,743,382.00</b>	<b>\$ 508,063.00</b>	<b>\$ 433,686.00</b>	<b>\$ 941,749.00</b>	<b>\$ 744,333.00</b>	<b>\$ 57,300.00</b>	<b>\$ 801,633.00</b>

Initial

BH

Contractor Initials

Exhibit C-11, SUD Treatment Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Behavioral Health & Developmental Services of  
 Provider Name: **Strafford County, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **SUD Svcs**

Budget Period: **7/1/26-6/30/27**

Indirect Cost Rate (if applicable) 9%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 364,928.00	\$ 57,753.00	\$ 422,681.00	\$ 136,085.00	\$ 38,753.00	\$ 174,838.00	\$ 228,843.00	\$ 19,000.00	\$ 247,843.00
2. Employee Benefits	\$ 58,575.00	\$ 14,810.00	\$ 73,385.00	\$ 30,575.00	\$ 9,810.00	\$ 40,385.00	\$ 28,000.00	\$ 5,000.00	\$ 33,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ 3,299.00	\$ 3,299.00	\$ -	\$ 3,299.00	\$ 3,299.00	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ 18,155.00	\$ 18,155.00	\$ -	\$ 18,155.00	\$ 18,155.00	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 825.00	\$ -	\$ 825.00	\$ 825.00	\$ -	\$ 825.00	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 792.00	\$ 328.00	\$ 1,120.00	\$ 792.00	\$ 328.00	\$ 1,120.00	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ 42,148.00	\$ -	\$ 42,148.00	\$ 31,648.00	\$ -	\$ 31,648.00	\$ 10,500.00	\$ -	\$ 10,500.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 5,022.00	\$ -	\$ 5,022.00	\$ 4,522.00	\$ -	\$ 4,522.00	\$ 500.00	\$ -	\$ 500.00
Postage	\$ 266.00	\$ -	\$ 266.00	\$ 266.00	\$ -	\$ 266.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ 12,777.00	\$ 12,777.00	\$ -	\$ 12,777.00	\$ 12,777.00	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ 1,137.00	\$ 1,137.00	\$ -	\$ 1,137.00	\$ 1,137.00	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 637.00	\$ -	\$ 637.00	\$ 637.00	\$ -	\$ 637.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing Services - Insurances	\$ 19,325.00	\$ -	\$ 19,325.00	\$ 18,325.00	\$ -	\$ 18,325.00	\$ 1,000.00	\$ -	\$ 1,000.00
Transportation for Clients	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Expenses - Interest and Bank Fees	\$ -	\$ 796.00	\$ 796.00	\$ -	\$ 796.00	\$ 796.00	\$ -	\$ -	\$ -
State Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 492,518.00</b>	<b>\$ 109,055.00</b>	<b>\$ 601,573.00</b>	<b>\$ 223,675.00</b>	<b>\$ 85,055.00</b>	<b>\$ 308,730.00</b>	<b>\$ 268,843.00</b>	<b>\$ 24,000.00</b>	<b>\$ 292,843.00</b>

Initial

BH

Contractor Initials

Exhibit C-12, Residential Services Budget, Amendment #5

New Hampshire Department of Health and Human Services

Behavioral Health & Developmental Services of  
 Provider Name: **Strafford County, Inc.**

Budget Request for: **SUD Treatment & Recovery Support Svcs**

Service: **Residential Svcs**

Budget Period: **7/1/26-6/30/27**

Indirect Cost Rate (if applicable) 10%

Line Item	Total Program Cost			Contractor Share / Match/Third Party Payee			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 947,265.00	\$ 342,577.00	\$ 1,289,842.00	\$ 167,265.00	\$ 271,577.00	\$ 438,842.00	\$ 780,000.00	\$ 71,000.00	\$ 851,000.00
2. Employee Benefits	\$ 97,922.00	\$ 39,375.00	\$ 137,297.00	\$ 12,922.00	\$ 28,375.00	\$ 41,297.00	\$ 85,000.00	\$ 11,000.00	\$ 96,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ 3,186.00	\$ 3,186.00	\$ -	\$ 3,186.00	\$ 3,186.00	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ 34,627.00	\$ 34,627.00	\$ -	\$ 34,627.00	\$ 34,627.00	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ 4,774.00	\$ -	\$ 4,774.00	\$ 274.00	\$ -	\$ 274.00	\$ 4,500.00	\$ -	\$ 4,500.00
Office	\$ 1,485.00	\$ 5,087.00	\$ 6,572.00	\$ 1,485.00	\$ 5,087.00	\$ 6,572.00	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ 2,533.00	\$ 2,533.00	\$ -	\$ 2,533.00	\$ 2,533.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 71,921.00	\$ 27,657.00	\$ 99,578.00	\$ 4,921.00	\$ 17,657.00	\$ 22,578.00	\$ 67,000.00	\$ 10,000.00	\$ 77,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 3,826.00	\$ 2,213.00	\$ 6,039.00	\$ 3,326.00	\$ 1,913.00	\$ 5,239.00	\$ 500.00	\$ 300.00	\$ 800.00
Postage	\$ -	\$ 479.00	\$ 479.00	\$ -	\$ 479.00	\$ 479.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ 17,103.00	\$ 17,103.00	\$ -	\$ 17,103.00	\$ 17,103.00	\$ -	\$ -	\$ -
Insurance	\$ -	\$ 19,976.00	\$ 19,976.00	\$ -	\$ 14,976.00	\$ 14,976.00	\$ -	\$ 5,000.00	\$ 5,000.00
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ 5,241.00	\$ 5,241.00	\$ -	\$ 241.00	\$ 241.00	\$ -	\$ 5,000.00	\$ 5,000.00
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 6,365.00	\$ -	\$ 6,365.00	\$ 3,365.00	\$ -	\$ 3,365.00	\$ 3,000.00	\$ -	\$ 3,000.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - House	\$ 21,796.00	\$ -	\$ 21,796.00	\$ 3,796.00	\$ -	\$ 3,796.00	\$ 18,000.00	\$ -	\$ 18,000.00
Supplies - Food	\$ 59,089.00	\$ -	\$ 59,089.00	\$ 12,089.00	\$ -	\$ 12,089.00	\$ 47,000.00	\$ -	\$ 47,000.00
Billing Services - Insurances	\$ 68,518.00	\$ -	\$ 68,518.00	\$ 62,518.00	\$ -	\$ 62,518.00	\$ 6,000.00	\$ -	\$ 6,000.00
Transportation for Clients	\$ 3,713.00	\$ -	\$ 3,713.00	\$ 3,013.00	\$ -	\$ 3,013.00	\$ 700.00	\$ -	\$ 700.00
Current Expenses - Interest and Bank Fees	\$ -	\$ 4,357.00	\$ 4,357.00	\$ -	\$ 4,357.00	\$ 4,357.00	\$ -	\$ -	\$ -
State Licensing Fees	\$ -	\$ 1,337.00	\$ 1,337.00	\$ -	\$ 1,337.00	\$ 1,337.00	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,288,174.00</b>	<b>\$ 505,748.00</b>	<b>\$ 1,793,922.00</b>	<b>\$ 274,974.00</b>	<b>\$ 403,448.00</b>	<b>\$ 678,422.00</b>	<b>\$ 1,013,200.00</b>	<b>\$ 102,300.00</b>	<b>\$ 1,115,500.00</b>

Initial

BH

Contractor Initials

Date Signed 4/29/2026

# 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 BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 24, 1982. 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: **62273**

Certificate Number: **0007717904**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 16th day of January A.D. 2026.

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

David M. Scanlan  
Secretary of State

### CERTIFICATE OF AUTHORITY

I, Ann Landry, 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 Behavioral Health & Developmental Services of Strafford County Inc. (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 April 28, 2026, at which a quorum of the Directors/shareholders were present and voting.

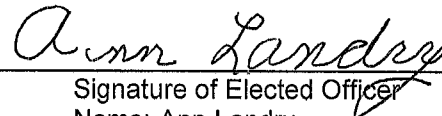
**VOTED:** That Bryant Hardwick, President, Board of Directors (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Behavioral Health & Developmental Services of Strafford County Inc. (Name of Corporation/LLC) to enter into contracts or agreements with the State

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/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: 4/28/26



Signature of Elected Officer  
Name: Ann Landry  
Title: Secretary, Board of Directors



# NONPROFIT COVER SHEET

**A. Entity Name:** Behavioral Health & Developmental Services of Strafford County, Inc.

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

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

Name / Phone / Email: Suzanne Bagdasarian, 603-516-9522,  
 sbagdasarian@communitypartnersnh.org

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

Name: Suzanne Bagdasarian Title: CFO

Signature: Suzanne Bagdasarian

Digitally signed by Suzanne Bagdasarian  
 Date: 2026.01.22 08:57:55 -05'00'

**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)	
Bryant Hardwick (President)	
Margaret Wallace (Vice President)	
Gary Gletow (Treasurer)	
Ann Landry (Secretary)	
Ken Muske	
Anthony Demers	
Kathleen Boisclair	
Kristine Baber	
Judge Daniel Cappiello	
Tracy Hayes	
Sharon Reynolds	
Phillip Vancelette	
Mark Santoski	
Danielle Pomeroy	

**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>
Chris Kozak	President/Executive Director	\$208,316	\$0
Suzanne Bagdasarian	CFO	\$150,577	\$0
Robert Allister	Medical Director	\$294,365	\$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).

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**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>

1466	Behavioral Health & Developmental Services of Strafford County	113 Crosby Road, Suite 1	Dover	NH	03820	G	11/14/2026
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**FINANCIAL DISCLOSURES**

**G. Check one the following:**

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

**1. INCOME STATEMENT**

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

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &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>	\$		



113 Crosby Road  
Suite 1  
Dover, NH 03820  
(603) 516-9300  
Fax: (603) 743-3244

50 Chestnut Street  
Dover, NH 03820  
(603) 516-9300  
Fax: (603) 743-1850

25 Old Dover Road  
Rochester, NH 03867  
(603) 516-9300  
Fax: (603) 335-9278

A United Way  
Partner Agency



**Mission:** Community Partners connects the individuals and families we serve to the opportunities and possibilities for full participation in their communities.

**Vision:** We serve those who experience emotional distress, mental illnesses, substance use disorders, developmental disabilities, chronic health needs, acquired brain disorder, as well as those who are in need of information and referral to access long-term supports and services.

We strive to be an organization that consistently delivers outstanding services and supports that are person-focused and dedicated to full participation in communities.

We will take leadership roles in educating our community network, families, and the public to reduce stigma and to increase self-determination and personal empowerment.

We are committed to evidence-based and outcome-driven practices.

We will invest in our staff to further professional development and foster an environment of innovation.

**Community Partners**

Behavioral Health & Developmental Services of Strafford County, Inc.



**CONSOLIDATED FINANCIAL STATEMENTS**

and

**SUPPLEMENTARY INFORMATION**

**June 30, 2024 and 2023**

**With Independent Auditor's Report**



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Behavioral Health & Developmental Services of Strafford County, Inc.  
d/b/a Community Partners of Strafford County and Subsidiaries

### Opinion

We have audited the accompanying consolidated financial statements of Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County and Subsidiaries (the Organization), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of activities, functional revenue and expenses without donor restrictions, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

### Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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.

### Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance, during the year ended June 30, 2024. Our opinion is not modified with respect to that matter.

### Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated 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 consolidated financial statements are available to be issued.

Board of Directors  
Behavioral Health & Developmental Services of Strafford County, Inc.  
d/b/a Community Partners of Strafford County and Subsidiaries

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS 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 consolidated financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Board of Directors  
Behavioral Health & Developmental Services of Strafford County, Inc.  
d/b/a Community Partners of Strafford County and Subsidiaries

### **Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and consolidating statements of activities (collectively, supplementary information) are presented for purposes of additional analysis, rather than to present the financial position and changes in net assets of the individual entities and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
October 31, 2024

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidated Statements of Financial Position**

**June 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 9,084,851	\$ 10,433,681
Restricted cash	112,672	112,646
Accounts receivable, net	2,525,119	1,918,086
Grants receivable	1,137,478	620,769
Prepaid expenses	804,346	552,017
Right-of-use (ROU) asset - operating	1,546,824	1,700,504
Property and equipment, net	<u>3,663,511</u>	<u>2,412,482</u>
Total assets	<u>\$ 18,874,801</u>	<u>\$ 17,750,185</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 1,874,339	\$ 2,416,658
Estimated third-party liabilities	1,175,027	1,548,348
Lease obligation - operating	1,597,137	1,728,272
Loan fund	89,709	89,683
Notes payable	<u>277,887</u>	<u>366,614</u>
Total liabilities	<u>5,014,099</u>	<u>6,149,575</u>
Net assets		
Without donor restrictions	13,795,190	11,535,623
With donor restrictions	<u>65,512</u>	<u>64,987</u>
Total net assets	<u>13,860,702</u>	<u>11,600,610</u>
Total liabilities and net assets	<u>\$ 18,874,801</u>	<u>\$ 17,750,185</u>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidated Statements of Activities**

**Years Ended June 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Changes in net assets without donor restrictions		
Public support and revenue		
Medicaid revenue	\$ 33,715,728	\$ 39,214,108
Medicare revenue	297,747	298,017
Client resources	2,612,940	2,438,933
Contract revenue	4,275,831	4,052,995
Grant income	2,137,964	1,665,058
Interest income	177,406	143,677
Public support	82,917	87,326
Other revenue	<u>150,921</u>	<u>175,498</u>
Total public support and revenue	43,451,454	48,075,612
Net assets released from restrictions	<u>35,475</u>	<u>44,260</u>
Total public support, revenue, and releases	<u>43,486,929</u>	<u>48,119,872</u>
Expenses		
Program services		
Case management	954,318	1,165,431
Day programs and community support	4,500,642	4,488,666
Early support services and youth and family	5,022,115	4,948,356
Family support	1,020,837	804,614
Residential services	9,497,090	17,721,937
Consolidated services	6,815,243	5,904,742
Adult services	2,932,612	3,265,400
Emergency services	915,661	799,401
Other	<u>4,997,386</u>	<u>4,326,597</u>
Total program expenses	36,655,904	43,425,144
Supporting services		
General management	<u>4,571,458</u>	<u>4,022,023</u>
Total expenses	<u>41,227,362</u>	<u>47,447,167</u>
Total changes in net assets without donor restrictions	<u>2,259,567</u>	<u>672,705</u>
Changes in net assets with donor restrictions		
Grants and contributions	36,000	36,833
Net assets released from restrictions	<u>(35,475)</u>	<u>(44,260)</u>
Total changes in net assets with donor restrictions	<u>525</u>	<u>(7,427)</u>
Total changes in net assets	2,260,092	665,278
Net assets, beginning of year	<u>11,600,610</u>	<u>10,935,332</u>
Net assets, end of year	<u>\$ 13,860,702</u>	<u>\$ 11,600,610</u>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions**

**Year Ended June 30, 2024**

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
<b>Public support and revenue</b>												
Medicaid revenue	\$ 736,151	\$ 2,888,572	\$ 4,476,819	\$ 663,182	\$ 11,272,277	\$ 7,404,090	\$ 3,110,740	\$ 99,899	\$ 3,063,998	\$ 33,715,728	\$ -	\$ 33,715,728
Medicare revenue	-	10,274	-	-	-	-	187,923	-	99,550	297,747	-	297,747
Client resources	13,222	53,543	821,664	-	1,143,847	30,652	272,798	12,228	221,473	2,569,427	43,513	2,612,940
Contract revenue	8,320	463,195	356,003	571,546	12,227	37,564	64,861	781,436	1,827,971	4,123,123	152,708	4,275,831
Grant income	32,661	345,362	46,058	16,360	213,291	158,751	151,680	-	1,090,803	2,054,966	82,998	2,137,964
Interest income	-	58	-	-	-	-	-	-	67	125	177,281	177,406
Public support	-	-	7,036	1,474	-	-	-	-	74,271	82,781	136	82,917
Other revenue	3,292	3,227	12,196	781	34,183	1,563	40,327	1,278	3,997	100,844	50,077	150,921
<b>Total public support and revenue</b>	<b>793,646</b>	<b>3,764,231</b>	<b>5,719,776</b>	<b>1,253,343</b>	<b>12,675,825</b>	<b>7,632,620</b>	<b>3,828,329</b>	<b>894,841</b>	<b>6,382,130</b>	<b>42,944,741</b>	<b>506,713</b>	<b>43,451,454</b>
Net assets released from restrictions	-	-	-	-	-	-	-	-	35,475	35,475	-	35,475
<b>Total public support and revenue, and releases</b>	<b>793,646</b>	<b>3,764,231</b>	<b>5,719,776</b>	<b>1,253,343</b>	<b>12,675,825</b>	<b>7,632,620</b>	<b>3,828,329</b>	<b>894,841</b>	<b>6,417,605</b>	<b>42,980,216</b>	<b>506,713</b>	<b>43,486,929</b>
<b>Expenses</b>												
Salary and wages	611,757	2,448,425	2,992,565	349,436	1,834,172	3,201,073	1,938,572	598,182	2,971,110	16,945,292	3,038,718	19,984,010
Employee benefits	78,746	426,248	510,399	81,537	381,205	228,783	259,467	86,855	503,210	2,556,450	542,881	3,099,331
Payroll taxes	45,964	174,979	218,226	24,828	134,423	241,118	133,991	44,040	218,418	1,235,987	217,415	1,453,402
Client treatment services	7,243	236,142	115,596	462,824	6,592,579	2,764,448	65,969	-	284,324	10,529,125	-	10,529,125
Professional fees and consultants	19,008	78,299	269,383	3,596	64,768	30,540	111,970	104,556	98,129	780,249	252,216	1,032,465
Subcontractors	-	-	-	-	-	-	-	-	-	-	-	-
Staff development and training	7,399	18,106	61,040	3,279	8,361	1,818	21,757	6,997	16,287	145,044	108,082	253,126
Rent	-	108,536	104,819	-	12,180	-	64,271	7,627	102,471	399,904	13,728	413,632
Interest	745	-	414	117	3,287	189	13	-	7,709	12,474	1,044	13,518
Utilities	8,597	45,988	28,644	1,359	16,981	2,181	20,915	1,370	39,414	165,449	14,478	179,927
Building maintenance and repairs	21,370	191,432	123,912	3,384	61,640	5,438	46,928	2,026	109,359	565,489	33,574	599,063
Other occupancy costs	7,858	79,928	34,419	1,242	13,221	1,993	26,695	3,109	36,083	204,548	14,628	219,176
Office	17,129	79,184	87,974	4,454	46,679	6,882	29,432	5,726	62,444	339,904	64,541	404,445
Building and housing	2,498	19,447	10,759	411	8,045	634	4,115	453	16,689	63,051	5,272	68,323
Client consumables	396	22,597	3,128	3,605	38,822	20,129	573	91	29,350	118,691	161	118,852
Medical	408	812	743	35	1,288	56	807	104	1,105	5,358	797	6,155
Equipment maintenance	43,676	184,203	173,454	9,980	81,756	19,480	96,484	31,138	152,157	792,328	119,336	911,664
Depreciation	21,381	81,611	43,271	5,208	44,682	10,416	7,277	1,510	49,542	264,898	36,684	301,582
Advertising	-	596	75	-	-	599	-	-	-	1,270	-	1,270
Printing	-	51	211	-	-	-	171	14	669	1,116	516	1,632
Telephone and communications	21,154	71,759	53,683	4,360	17,394	6,514	32,614	11,709	59,530	278,717	60,470	339,187
Postage and shipping	793	4,290	5,415	189	2,150	379	3,628	788	9,730	27,362	5,677	33,039
Transportation	19,783	136,768	45,353	1,265	65,859	116,437	21,690	3,466	54,555	465,176	10,041	475,217
Assistance to individuals	7,753	2,953	3,322	55,452	33,989	150,596	963	326	18,625	273,979	619	274,598
Insurance	10,534	85,455	36,497	2,150	32,906	5,528	41,274	5,553	36,947	256,844	26,853	283,697
Membership dues	-	1,731	1,050	-	-	-	3,027	11	119,529	125,348	3,715	129,063
Other	126	1,102	97,763	2,126	703	12	9	10	-	101,851	12	101,863
<b>Total expenses</b>	<b>954,318</b>	<b>4,500,642</b>	<b>5,022,115</b>	<b>1,020,837</b>	<b>9,497,090</b>	<b>6,815,243</b>	<b>2,932,612</b>	<b>915,661</b>	<b>4,997,386</b>	<b>36,655,904</b>	<b>4,571,458</b>	<b>41,227,362</b>
<b>Total changes in net assets without restrictions</b>	<b>\$ (160,672)</b>	<b>\$ (736,411)</b>	<b>\$ 697,661</b>	<b>\$ 232,506</b>	<b>\$ 3,178,735</b>	<b>\$ 817,377</b>	<b>\$ 895,717</b>	<b>\$ (20,820)</b>	<b>\$ 1,420,219</b>	<b>\$ 6,324,312</b>	<b>\$ (4,064,745)</b>	<b>\$ 2,259,567</b>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions**

**Year Ended June 30, 2023**

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	\$ 901,396	\$ 3,533,402	\$ 4,359,513	\$ 518,246	\$ 19,002,655	\$ 6,205,561	\$ 3,874,610	\$ 150,664	\$ 668,061	\$ 39,214,108	\$ -	\$ 39,214,108
Medicare revenue	-	12,551	-	-	-	-	228,989	-	56,477	298,017	-	298,017
Client resources	56,407	70,773	554,564	-	1,300,430	31,807	300,135	36,848	87,969	2,438,933	-	2,438,933
Contract revenue	55,961	437,234	366,304	76,556	70,286	46,470	54,343	664,096	2,139,767	3,911,017	141,978	4,052,995
Grant income	48,297	60,544	87,989	54,084	51,984	55,235	150,012	4,052	1,128,802	1,640,999	24,059	1,665,058
Interest income	-	60	-	-	-	-	-	-	49	109	143,568	143,677
Public support	3,755	320	216	100	125	4,091	-	-	78,468	87,075	251	87,326
Other revenue	2,519	9,976	22,521	1,355	31,806	2,781	60,883	4,192	17,371	153,404	22,094	175,498
<b>Total public support and revenue</b>	<b>1,068,335</b>	<b>4,124,860</b>	<b>5,391,107</b>	<b>650,341</b>	<b>20,457,286</b>	<b>6,345,945</b>	<b>4,668,972</b>	<b>859,852</b>	<b>4,176,964</b>	<b>47,743,662</b>	<b>331,950</b>	<b>48,075,612</b>
Net assets released from restrictions	-	-	-	-	-	-	-	-	44,260	44,260	-	44,260
<b>Total public support and revenue, and releases</b>	<b>1,068,335</b>	<b>4,124,860</b>	<b>5,391,107</b>	<b>650,341</b>	<b>20,457,286</b>	<b>6,345,945</b>	<b>4,668,972</b>	<b>859,852</b>	<b>4,221,224</b>	<b>47,787,922</b>	<b>331,950</b>	<b>48,119,872</b>
Expenses												
Salary and wages	708,863	2,359,802	3,052,323	266,649	1,550,888	2,063,579	2,143,995	508,859	2,547,776	15,202,734	2,735,202	17,937,936
Employee benefits	135,534	463,027	486,160	53,504	310,566	176,939	195,898	70,109	464,506	2,356,243	436,070	2,792,313
Payroll taxes	52,905	178,986	227,105	19,254	115,909	157,493	135,769	37,304	200,621	1,125,346	193,902	1,319,248
Contracted substitute staff	-	198	-	-	-	-	-	-	-	198	-	198
Client treatment services	13,233	597,492	112,299	371,806	5,871,774	3,219,913	235,473	-	78,197	10,500,187	20	10,500,207
Professional fees and consultants	43,811	25,478	237,967	7,418	66,485	28,804	151,728	100,316	113,017	775,024	150,363	925,387
Subcontractors	-	-	-	-	9,394,920	-	-	-	-	9,394,920	-	9,394,920
Staff development and training	10,814	5,629	40,820	2,478	5,918	1,267	19,079	3,326	14,645	103,976	84,212	188,188
Rent	-	131,396	113,212	-	11,868	-	67,656	7,628	95,757	427,517	13,731	441,248
Interest	1,033	9	486	163	1,863	262	21	-	11,657	15,494	1,456	16,950
Utilities	8,152	45,065	20,137	1,288	15,521	2,067	20,243	1,498	36,111	150,082	14,085	164,167
Building maintenance and repairs	21,546	118,930	50,577	3,470	52,330	5,640	31,909	2,361	82,471	369,234	35,443	404,677
Other occupancy costs	7,019	78,768	33,254	1,137	11,853	1,855	25,222	3,259	43,301	205,668	8,982	214,650
Office	20,012	36,489	96,540	3,852	31,888	6,063	37,477	7,235	97,396	336,952	68,217	405,169
Building and housing	2,330	19,460	7,926	396	4,339	617	4,322	585	13,987	53,962	4,697	58,659
Client consumables	-	18,041	3,160	1,030	36,288	19,798	1,401	1,303	42,054	123,075	-	123,075
Medical	400	1,313	2,412	55	970	79	2,358	208	1,845	9,640	1,259	10,899
Equipment maintenance	35,014	50,275	140,439	7,876	63,728	15,275	78,120	19,708	110,057	520,492	90,161	610,653
Depreciation	18,002	69,452	38,863	4,385	37,619	8,770	8,306	1,692	43,605	230,694	31,863	262,557
Advertising	-	1,580	199	-	-	539	-	-	1,379	3,697	3,047	6,744
Printing	-	23	169	-	-	-	150	6	1,539	1,887	1,110	2,997
Telephone and communications	24,825	64,020	61,945	4,594	21,032	7,556	37,361	8,959	59,543	289,835	76,416	366,251
Postage and shipping	1,386	1,869	6,044	307	2,502	598	3,573	767	7,608	24,654	4,040	28,694
Transportation	10,298	164,678	32,574	746	51,784	122,596	18,733	14,006	53,583	468,998	8,648	477,646
Assistance to individuals	39,541	244	3,879	50,433	30,130	58,632	5,405	92	24,720	213,076	917	213,993
Insurance	10,703	53,802	44,122	2,438	31,752	6,389	35,413	6,118	39,327	230,064	46,761	276,825
Membership dues	-	1,174	57	-	-	-	4,477	-	126,826	132,534	11,421	143,955
Other	10	1,466	135,687	1,335	10	11	1,311	4,062	15,069	158,961	-	158,961
<b>Total expenses</b>	<b>1,165,431</b>	<b>4,488,666</b>	<b>4,948,356</b>	<b>804,614</b>	<b>17,721,937</b>	<b>5,904,742</b>	<b>3,265,400</b>	<b>799,401</b>	<b>4,326,597</b>	<b>43,425,144</b>	<b>4,022,023</b>	<b>47,447,167</b>
<b>Total changes in net assets without restrictions</b>	<b>\$ (97,096)</b>	<b>\$ (363,806)</b>	<b>\$ 442,751</b>	<b>\$ (154,273)</b>	<b>\$ 2,735,349</b>	<b>\$ 441,203</b>	<b>\$ 1,403,572</b>	<b>\$ 60,451</b>	<b>\$ (105,373)</b>	<b>\$ 4,362,778</b>	<b>\$ (3,690,073)</b>	<b>\$ 672,705</b>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidated Statements of Cash Flows**

**Years Ended June 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Total changes in net assets	\$ 2,260,092	\$ 665,278
Adjustments to reconcile total changes in net assets to net cash provided by operating activities		
Depreciation	301,582	262,557
Loss on sale of property and equipment	-	36,829
Change in the ROU asset - operating, net of lease obligation - operating	22,545	27,768
Change in operating assets and liabilities		
Accounts receivable, net	(607,033)	217,362
Grants receivable	(516,709)	(29,632)
Prepaid expenses	(252,329)	(265,367)
Accounts payable and accrued expenses	(542,319)	310,716
Estimated third-party liabilities	(373,321)	(209,319)
Loan fund	<u>26</u>	<u>26</u>
Net cash provided by operating activities	<u>292,534</u>	<u>1,016,218</u>
Cash flows from investing activities		
Acquisition of property and equipment	(1,553,930)	(204,233)
Proceeds from sale of property and equipment	<u>1,319</u>	<u>4,570</u>
Net cash used by investing activities	<u>(1,552,611)</u>	<u>(199,663)</u>
Cash flows from financing activities		
Principal payments on notes payable	<u>(88,727)</u>	<u>(92,425)</u>
Net cash used by financing activities	<u>(88,727)</u>	<u>(92,425)</u>
Net (decrease) increase in cash and restricted cash	(1,348,804)	724,130
Cash and restricted cash, beginning of year	<u>10,546,327</u>	<u>9,822,197</u>
Cash and restricted cash, end of year	<u>\$ 9,197,523</u>	<u>\$ 10,546,327</u>
Composition of cash and restricted cash, end of year:		
Cash and cash equivalents	\$ 9,084,851	\$ 10,433,681
Restricted cash	<u>112,672</u>	<u>112,646</u>
	<u>\$ 9,197,523</u>	<u>\$ 10,546,327</u>

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

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**Nature of Activities**

Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County (Community Partners) is a New Hampshire nonprofit corporation providing a wide range of community-based services (see consolidated statements of functional revenue and expenses without donor restrictions for programs offered) for individuals with developmental disabilities and/or mental illness and their families. Community Partners also supports families with children who have chronic health needs. Community Partners is currently operating as two divisions: Developmental Services and Behavioral Health Services.

Community Partners is the sole shareholder of Lighthouse Management Services, Inc., which was organized to perform accounting and management functions for other not-for-profit entities.

Community Partners is the sole beneficiary of the Community Partners Foundation (the Foundation), which was established exclusively for the benefit and support of Community Partners. To that end, the Foundation receives and accepts gifts and funds.

The Foundation received and disbursed the following funds:

	<u>2024</u>	<u>2023</u>
Funds received	\$ 108,911	\$ 115,229
Funds disbursed	<u>106,288</u>	<u>88,264</u>
	<u>\$ 2,623</u>	<u>\$ 26,965</u>

The Foundation has received and disbursed the following funds since its inception in 2007:

Funds received	\$ 1,046,655
Funds disbursed	<u>715,547</u>
	<u>\$ 331,108</u>

**1. Summary of Significant Accounting Policies**

**Principles of Consolidation**

The consolidated financial statements include the accounts of Community Partners, Lighthouse Management Services, Inc., and the Foundation (collectively, the Organization). All material intercompany balances and transactions have been eliminated in consolidation.

The Organization prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**Recently Adopted Accounting Principle**

FASB issued Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost, which includes patient accounts receivable. The adoption of Topic 326 during the year ended June 30, 2024 did not have a material impact on the consolidated financial statements of the Organization as a significant portion of the payors to the Organization either have the full faith and backing of the U.S. government or are credit worthy with limited to no credit risk associated with them. Other than accounts receivable, there are no other financial assets that are measured at amortized cost.

**Use of Estimates**

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

**Basis of Presentation**

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding their consolidated 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 Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At June 30 2024 and 2023, the Organization did not have any funds to be maintained in perpetuity. Net assets with donor restrictions consisted of grants and contributions temporary in nature to support program expenses.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**Grants and Contributions**

Grants awarded and contributions received in advance of expenditures are reported as public support and revenue with donor restrictions if they are received with stipulations that limit the use of the grants or contributions. When a grant or contribution restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. The Organization records restricted grants and contributions whose restrictions are met in the same reporting period as public support and revenue without donor restrictions in the year of the gift.

**Income Taxes**

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code to operate as a not-for-profit organization.

FASB ASC Topic 740, *Income Taxes*, establishes financial accounting and disclosure requirements for recognition and measurement of tax positions taken or expected to be taken. Management has reviewed the tax provisions for the Organization under FASB ASC Topic 740 and determined it did not have a material impact on the Organization's consolidated financial statements.

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents. The cash equivalents represent money market accounts and repurchase agreements as of June 30, 2024 and 2023.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk on cash and cash equivalents.

**Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts after considering each category of receivable individually and estimates an allowance for credit losses according to the nature of the receivable. Allowances for credit losses are estimated from historical performance and projected trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Accounts receivable, net amounted to \$2,135,448 as of July 1, 2022.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**Leases**

At the inception of an arrangement, the Organization determines if an arrangement is, or contains, a lease based on the unique facts and circumstances present in that arrangement. Lease classification, recognition and measurement are then determined as of the lease commencement date. For arrangements that contain a lease, the Organization (i) identifies lease and non-lease components, (ii) determines the consideration in the contract, (iii) determines whether the lease is an operating or finance lease, and (iv) recognizes the lease ROU asset and lease obligation. Lease obligations and their corresponding ROU assets are recorded based on the present value of lease payments over the expected lease term. The interest rate implicit in lease contracts is typically not readily determinable, and as such, the Organization used the risk free rate based on the information available at the lease commencement date, a rate which represents one that would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments in a similar economic environment.

Some leases include options to renew and/or terminate the lease, which can impact the lease term. The exercise of these options is at the Organization’s discretion and the Organization does not include any of these options within the expected lease term where it is not reasonably certain that these options will be exercised.

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within rent expense in the consolidated statements of functional expenses. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease obligation for lease arrangements with an original term of 12 months or less.

**Property and Equipment**

Property and equipment are recorded at cost, while donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Expenditures for repairs and maintenance are charged against operations. Renewals and betterments which materially extend the life of the assets are capitalized. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the asset is placed into service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Depreciation is provided on the straight-line method in amounts designed to depreciate the costs of the assets over their estimated lives as follows:

Buildings and improvements	5-39 years
Equipment and furniture	3-7 years
Vehicles	5 years

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**Revenue Recognition**

Medicaid, Medicare and client resources revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements with the New Hampshire Department of Health and Human Services (DHHS), the Organization provides services to clients for an agreed upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB ASC Topic 606, *Revenue from Contracts with Customers*.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of DHHS notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client and DHHS. As the performance obligations are met, revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative stand-alone selling price.

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

**Estimated Third-Party Liabilities**

The Organization's estimated third-party liabilities consists of funds received in advance for services to be performed at a later date, known amounts due to DHHS and estimated amounts due to DHHS from eligibility, certification and other audits, and certain pass-through funds. Estimated third-party liabilities amounted to \$1,757,667 as of July 1, 2022.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**Functional Allocation of Expenses**

The Organization's expenses are presented on a functional basis (i.e., program activities and support services). The Organization classifies expenses based on the organizational cost centers in which expenses are incurred. The expenses allocated between support functions and program services based on personnel time includes salaries and related benefits and taxes. The expenses allocated between support functions and program services based on space utilized for the related services includes depreciation, insurance and other occupancy costs.

**2. Availability and Liquidity of Financial Assets**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and lines of credit as disclosed in Note 6.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing operating activities as well as the conduct of services undertaken to support those operating activities.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the consolidated statements of cash flows, which identifies the sources and uses of the Organization's cash and cash equivalents.

The following financial assets are expected to be available within one year of the consolidated statements of financial position date to meet general expenditures as of June 30:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents, excluding net assets with donor restrictions	\$ <b>9,019,339</b>	\$ 10,368,694
Accounts receivable, net	<b>2,525,119</b>	1,918,086
Grants receivable	<u><b>1,137,478</b></u>	<u>620,769</u>
Financial assets available to meet general expenditures within one year	\$ <u><b>12,681,936</b></u>	\$ <u>12,907,549</u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**3. Restricted Cash**

The Organization serves as a pass-through entity for the Council for Children and Adolescents with Chronic Health Conditions Loan Guaranty Program. This program is operated and administered by a New Hampshire bank. As of June 30, 2024 and 2023, the Organization held cash totaling \$89,709 and \$89,683, respectively, which was restricted for this program. A corresponding amount has been recorded as a liability.

Additionally, the Organization administers the Council for Children and Adolescents with Chronic Health Conditions Program. As of June 30, 2024 and 2023, the Organization held cash totaling \$22,963, which was restricted for this program.

**4. ROU Asset and Lease Obligation**

The Organization leases space in Rochester, New Hampshire under the terms of an operating lease that is set to expire March 31, 2033. The lease calls for monthly payments of \$14,835 from July 1, 2023 through March 31, 2024 and monthly payments of \$15,280 from April 1, 2024 through June 30, 2024. Rent payments increase annually on April 1 by 3%. For the years ended June 30, 2024 and 2023, the weighted average remaining lease term is 8.75 and 9.75. The Organization is responsible for Common Area Maintenance (CAM) charges which are excluded from the monthly payments above. Interest has been imputed on the operating lease annually, calculated monthly and the weighted average discount rate at June 30, 2024 and 2023 was 2.91%. Total operating lease costs for the years ended June 30 2024 and 2023 were \$201,895. Cash paid for the operating lease was \$179,351 and \$174,127 for the years ended June 30, 2024 and 2023, respectively.

The future maturities of the lease obligation is as follows:

2025	\$ 184,731
2026	190,273
2027	195,981
2028	201,861
2029	207,916
Thereafter	<u>836,131</u>
	1,816,893
Less imputed interest	<u>(219,756)</u>
Lease obligation - operating	<u>\$ 1,597,137</u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**5. Property and Equipment**

Property and equipment consisted of the following:

	<u>2024</u>	<u>2023</u>
Land and buildings	\$ 2,918,342	\$ 2,218,893
Building improvements	3,057,745	2,677,730
Vehicles	1,205,390	959,892
Equipment and furniture	<u>3,048,119</u>	<u>2,947,629</u>
	10,229,596	8,804,144
Less accumulated depreciation	<u>6,566,085</u>	<u>6,391,662</u>
	<u>\$ 3,663,511</u>	<u>\$ 2,412,482</u>

**6. Lines of Credit**

The Organization has a revolving line of credit agreement with a bank amounting to \$1,500,000, collateralized by a security interest in all business assets. Monthly interest payments on the unpaid principal balance are required at the rate of 1% over the bank's stated index, which was 9.50% at June 30, 2024. The Organization is required to annually observe 30 consecutive days without an outstanding balance. At June 30, 2024 and 2023, there was no outstanding balance on the revolving line of credit.

The Organization has an equipment line of credit agreement with a bank amounting to \$250,000, collateralized by a security interest in equipment obtained by advances on the line. Advances are limited to 80% of the invoice price. Monthly interest payments on the unpaid principal balance are required at the rate of 1.75% over the Federal Home Loan Bank of Boston five-year index, which was 6.53% at June 30, 2024. The line of credit has a maturity date of February 28, 2027. At June 30, 2024 and 2023, there was no outstanding balance on the equipment line of credit.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**7. Notes Payable**

Notes payable consisted of the following:

	<u>2024</u>	<u>2023</u>
Mortgage note payable to a bank, payable in monthly installments of \$1,580, including interest at 4.12%, through April 2026 with one final payment which shall be the unpaid balance at maturity; collateralized by certain real estate.	\$ 31,407	\$ 48,686
Note payable to a bank, payable in monthly installments totaling \$1,882, including interest at 3.49%, through August 2026; collateralized by all the rights and benefits under the leases attached to the related real estate.	46,793	67,322
Note payable to a bank, payable in monthly installments totaling \$3,162, including interest at 4.85%, through April 2029; collateralized by certain real estate.	163,382	192,580
Note payable to a bank, payable in monthly installments totaling \$789, including interest at 7.69%, through March 2025; collateralized by a certain vehicle.	6,853	15,422
Note payable to a bank, payable in monthly installments totaling \$989, including interest at 6.89%, through November 2027; collateralized by a certain vehicle.	<u>29,452</u>	<u>42,604</u>
	<u>\$ 277,887</u>	<u>\$ 366,614</u>

The scheduled maturities of long-term debt are as follows:

2025	\$ 90,197
2026	82,455
2027	38,668
2028	35,561
2029	<u>31,006</u>
	<u>\$ 277,887</u>

Cash paid for interest approximates interest expense.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**8. Concentrations**

Approximately 78% and 82% of public support and revenue of the Organization was derived from Medicaid for the years ended June 30, 2024 and 2023, respectively. The future existence of the Organization is dependent upon continued support from Medicaid.

Accounts receivable due from Medicaid were as follows:

	<u>2024</u>	<u>2023</u>
Developmental Services	\$ 1,458,380	\$ 1,429,341
Behavioral Health Services	<u>55,757</u>	<u>98,744</u>
	<u>\$ 1,514,137</u>	<u>\$ 1,528,085</u>

In order for the Developmental Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Developmental Services, as the provider of services for developmentally disabled individuals for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in September 2027.

In order for the Behavioral Health Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Behavioral Health, as the community mental health provider for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in August 2026.

**9. Retirement Plan**

The Organization maintains a tax-sheltered annuity plan that is offered to all eligible employees. The plan includes a discretionary employer contribution equal to 3% of each eligible employee's salary. During 2024 and 2023, the Organization made an additional discretionary contribution equal to 1% of each eligible employee's salary. Total costs incurred for the plan during the years ended June 30, 2024 and 2023 were \$502,022 and \$474,180, respectively.

**10. Subsequent Events**

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through October 31, 2024, which is the date that the consolidated financial statements were available to be issued.

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.  
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**June 30, 2024 and 2023**

**11. Pandemic Relief Funding**

During 2024 and 2023, the Organization was awarded emergency grant funding under the American Rescue Plan Act (ARPA). These funds were passed through the State of New Hampshire for the purpose of recruitment, retention, or training of direct support workers. As of June 30, 2024 and 2023, management believed the Organization had met the conditions necessary to recognize a portion of the ARPA funds in the amount of \$394,165 and \$281,506, respectively, which are included in grant income in the consolidated statements of activities. At June 30, 2024 and 2023, the amount of ARPA funding received where the Organization had not yet met the conditions necessary are included in estimated third-party liabilities in the consolidated statements of financial position was \$80,286 and \$474,451, respectively. The Organization has until fiscal year 2025 to spend the remaining ARPA funds.

**SUPPLEMENTARY INFORMATION**

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidating Statements of Financial Position**

**June 30, 2024 and 2023**

	2024					2023						
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
<b>ASSETS</b>												
Cash and cash equivalents	\$ 6,737,795	\$ 2,014,673	\$ 1,275	\$ 331,108	\$ -	\$ 9,084,851	\$ 6,630,885	\$ 3,473,109	\$ 1,202	\$ 328,485	\$ -	\$ 10,433,681
Restricted cash	112,672	-	-	-	-	112,672	112,646	-	-	-	-	112,646
Accounts receivable, net	2,064,454	2,404,915	-	-	(1,944,250)	2,525,119	1,662,130	1,899,170	-	-	(1,643,214)	1,918,086
Grants receivable	177,104	960,374	-	-	-	1,137,478	69,855	550,914	-	-	-	620,769
Prepaid expenses	479,458	324,888	-	-	-	804,346	283,940	268,077	-	-	-	552,017
Interest in net assets of subsidiaries	329,447	-	-	-	(329,447)	-	326,727	-	-	-	(326,727)	-
ROU asset - operating	382,994	1,163,830	-	-	-	1,546,824	421,045	1,279,459	-	-	-	1,700,504
Property and equipment, net	3,355,201	308,310	-	-	-	3,663,511	2,076,907	335,575	-	-	-	2,412,482
Total assets	<u>\$ 13,639,125</u>	<u>\$ 7,176,990</u>	<u>\$ 1,275</u>	<u>\$ 331,108</u>	<u>\$ (2,273,697)</u>	<u>\$ 18,874,801</u>	<u>\$ 11,584,135</u>	<u>\$ 7,806,304</u>	<u>\$ 1,202</u>	<u>\$ 328,485</u>	<u>\$ (1,969,941)</u>	<u>\$ 17,750,185</u>
<b>LIABILITIES AND NET ASSETS (DEFICIT)</b>												
Liabilities												
Accounts payable and accrued expenses	\$ 3,325,994	\$ 489,660	\$ 2,935	\$ -	\$ (1,944,250)	\$ 1,874,339	\$ 3,640,907	\$ 416,005	\$ 2,960	\$ -	\$ (1,643,214)	\$ 2,416,658
Estimated third-party liabilities	728,282	446,745	-	-	-	1,175,027	955,317	593,031	-	-	-	1,548,348
Lease obligation - operating	395,451	1,201,686	-	-	-	1,597,137	427,920	1,300,352	-	-	-	1,728,272
Loan fund	89,709	-	-	-	-	89,709	89,683	-	-	-	-	89,683
Notes payable	277,887	-	-	-	-	277,887	366,614	-	-	-	-	366,614
Total liabilities	<u>4,817,323</u>	<u>2,138,091</u>	<u>2,935</u>	<u>-</u>	<u>(1,944,250)</u>	<u>5,014,099</u>	<u>5,480,441</u>	<u>2,309,388</u>	<u>2,960</u>	<u>-</u>	<u>(1,643,214)</u>	<u>6,149,575</u>
Net assets (deficit)												
Without donor restrictions	8,821,802	5,038,899	(1,660)	265,596	(329,447)	13,795,190	6,103,694	5,496,916	(1,758)	263,498	(326,727)	11,535,623
With donor restrictions	-	-	-	65,512	-	65,512	-	-	-	64,987	-	64,987
Total net assets (deficit)	<u>8,821,802</u>	<u>5,038,899</u>	<u>(1,660)</u>	<u>331,108</u>	<u>(329,447)</u>	<u>13,860,702</u>	<u>6,103,694</u>	<u>5,496,916</u>	<u>(1,758)</u>	<u>328,485</u>	<u>(326,727)</u>	<u>11,600,610</u>
Total liabilities and net assets (deficit)	<u>\$ 13,639,125</u>	<u>\$ 7,176,990</u>	<u>\$ 1,275</u>	<u>\$ 331,108</u>	<u>\$ (2,273,697)</u>	<u>\$ 18,874,801</u>	<u>\$ 11,584,135</u>	<u>\$ 7,806,304</u>	<u>\$ 1,202</u>	<u>\$ 328,485</u>	<u>\$ (1,969,941)</u>	<u>\$ 17,750,185</u>

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidating Statements of Activities**

**Years Ended June 30, 2024 and 2023**

	2024					2023						
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Changes in net assets (deficit) without donor restrictions												
Public support and revenue												
Medicaid revenue	\$ 26,613,127	\$ 7,102,601	\$ -	\$ -	\$ -	\$ 33,715,728	\$ 31,429,826	\$ 7,784,282	\$ -	\$ -	\$ -	\$ 39,214,108
Medicare revenue	-	297,747	-	-	-	297,747	-	298,017	-	-	-	298,017
Client resources	1,742,314	870,626	-	-	-	2,612,940	1,678,380	760,553	-	-	-	2,438,933
Contract revenue	2,321,014	1,954,817	-	-	-	4,275,831	2,367,386	1,685,609	-	-	-	4,052,995
Grant income	939,287	1,198,677	-	-	-	2,137,964	335,140	1,329,918	-	-	-	1,665,058
Interest income	124,651	52,755	-	-	-	177,406	91,326	52,351	-	-	-	143,677
Public support	8,627	1,379	-	72,911	-	82,917	8,860	70	-	78,396	-	87,326
Other revenue	73,330	80,213	9,102	-	(11,724)	150,921	73,724	128,740	9,073	-	(36,039)	175,498
Total public support and revenue	31,822,350	11,558,815	9,102	72,911	(11,724)	43,451,454	35,984,642	12,039,540	9,073	78,396	(36,039)	48,075,612
Net assets released from restrictions	-	-	-	35,475	-	35,475	-	-	-	44,260	-	44,260
Total public support, revenues and releases	31,822,350	11,558,815	9,102	108,386	(11,724)	43,486,929	35,984,642	12,039,540	9,073	122,656	(36,039)	48,119,872
Expenses												
Program services												
Case management	954,318	-	-	-	-	954,318	1,165,431	-	-	-	-	1,165,431
Day programs and community support	3,340,590	1,160,052	-	-	-	4,500,642	3,264,367	1,224,299	-	-	-	4,488,666
Early support services and youth and family	2,203,473	2,818,642	-	-	-	5,022,115	2,132,877	2,815,479	-	-	-	4,948,356
Family support	1,020,837	-	-	-	-	1,020,837	804,614	-	-	-	-	804,614
Residential services	9,497,090	-	-	-	-	9,497,090	17,721,937	-	-	-	-	17,721,937
Consolidated services	6,815,243	-	-	-	-	6,815,243	5,904,742	-	-	-	-	5,904,742
Adult services	74,946	2,857,666	-	-	-	2,932,612	231,322	3,034,078	-	-	-	3,265,400
Emergency services	-	915,661	-	-	-	915,661	-	799,401	-	-	-	799,401
Other	2,700,575	2,190,523	9,004	106,288	(9,004)	4,997,386	1,913,866	2,324,467	9,004	88,264	(9,004)	4,326,597
Total program expenses	26,607,072	9,942,544	9,004	106,288	(9,004)	36,655,904	33,139,156	10,197,724	9,004	88,264	(9,004)	43,425,144
Supporting services												
General management	2,497,170	2,074,288	-	-	-	4,571,458	2,188,703	1,833,320	-	-	-	4,022,023
Total expenses	29,104,242	12,016,832	9,004	106,288	(9,004)	41,227,362	35,327,859	12,031,044	9,004	88,264	(9,004)	47,447,167
Total changes in net assets (deficit) without donor restrictions	2,718,108	(458,017)	98	2,098	(2,720)	2,259,567	656,783	8,496	69	34,392	(27,035)	672,705

**BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES**

**Consolidating Statements of Activities, concluded**

**Years Ended June 30, 2024 and 2023**

	2024					2023						
	<u>Developmental Services</u>	<u>Behavioral Health Services</u>	<u>Lighthouse Management Services</u>	<u>Community Partners Foundation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>	<u>Developmental Services</u>	<u>Behavioral Health Services</u>	<u>Lighthouse Management Services</u>	<u>Community Partners Foundation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
Changes in net assets with donor restrictions												
Grants and contributions	-	-	-	36,000	-	36,000	-	-	-	36,833	-	36,833
Net assets released from restrictions	-	-	-	(35,475)	-	(35,475)	-	-	-	(44,260)	-	(44,260)
Total changes in net assets with donor restrictions	-	-	-	525	-	525	-	-	-	(7,427)	-	(7,427)
Total changes in net assets (deficit)	2,718,108	(458,017)	98	2,623	(2,720)	2,260,092	656,783	8,496	69	26,965	(27,035)	665,278
Net assets (deficit), beginning of year	6,103,694	5,496,916	(1,758)	328,485	(326,727)	11,600,610	5,446,911	5,488,420	(1,827)	301,520	(299,692)	10,935,332
Net assets (deficit), end of year	<u>\$ 8,821,802</u>	<u>\$ 5,038,899</u>	<u>\$ (1,660)</u>	<u>\$ 331,108</u>	<u>\$ (329,447)</u>	<u>\$ 13,860,702</u>	<u>\$ 6,103,694</u>	<u>\$ 5,496,916</u>	<u>\$ (1,758)</u>	<u>\$ 328,485</u>	<u>\$ (326,727)</u>	<u>\$ 11,600,610</u>

# Christopher D. Kozak

## EXECUTIVE LEADERSHIP

### Profile

Experienced non-profit executive providing leadership, vision, and direction to support infrastructure change in the rapidly changing environment faced by non-profit agencies. Possesses a comprehensive knowledge of the State of New Hampshire's Department of Health and Human Services operations, initiatives, and processes. Demonstrated commitment to ensuring the provision of exceptional services, support and care for clients and their families. Understands the importance of working with community partners for the betterment of all.

Skilled in identifying and capitalizing on technology to solve business problems. Demonstrate broad-based strengths and accomplishments in:

- Leadership & Accountability
- Staff Development
- Fiscal Responsibility
- Strategic Planning
- Alternative Payment Methods
- Process and Quality Improvement
- Team Building
- Community Relations

### Professional Experience

#### Community Partners

Dover, NH October 2010 – Present

*A State designated Community Mental Health Program providing services to individuals*

#### Chief Executive Officer (5/22 – present)

Senior member of the leadership team with primary responsibility of overseeing the Behavioral Health Services Division.

#### Accomplishments

- Successful transition of leadership
- Received a Substance Abuse and Mental Health Service Administration (SAMHSA) grant to provide mental health awareness training over five years (approx. \$500,000)

#### State & Community Committees

- Voting member of the New Hampshire Community Behavioral Health Association
- Voting member of Community Support Network, Inc.
- CMHC Representative on the Mental Health & Addiction Services Committee
- Member of the Dover Police Departments Community Engagement Committee

#### Chief Operating Officer (4/12 – 5/22)

#### Director of Quality Improvement (10/10 – 4/12)

#### Accomplishments

- Introduced integrated health services via ProHealth SAMHSA Grant
- Brought on the Rockingham Service Link contract without disruption of service
- Collaboration with the Developmental Services COO for integrated services at Northam House and Bunker Lane
- Secured funding for several projects via Region 6 IDN (i.e., FOCUS App, Integrated care in primary care setting, financial support for licensure supervision, etc.)
- Mental health center lead in the launch of the statewide rapid response/mobile crisis response model

#### State & Community Committees

- Member of the Dover Police Departments Community Engagement Committee
- Mobile Crisis Response Steering Committee
- Strafford County Public Health Network Advisory Committee (current member and former Chair)
- Member of the Dover Mental Health Alliance

#### Dynamic Solutions NE, LLC

Portsmouth, NH September 2008 – 2016

*Independent consulting company specializing in revenue enhancement strategies, operational automation and small application development for behavioral health practices and small health plans.*

#### Consultant

Founded Dynamic Solutions NE, LLC after spending nearly two decades in leadership positions in the insurance, case management and technology fields.

**Accomplishments**

- Developed proposal for a custom web-based outcome measurement application to be used by 14 psychiatric treatment centers spanning six states.
- Provided expert witness consultation in a case related to software pirating.
- Provide ad hoc consultation to information technology firms relative to healthcare informatics.

**Casenet Inc.**

Bedford, MA August 2006 – July 2008

*A startup software company offering a platform care management solution for commercial insurance carriers as well as Medicaid / Medicare care management programs.*

**Vice President of Product Management**

Key member of the management team with responsibility for developing client specific solutions as well as creating the vision driving overall product direction.

**Accomplishments**

- Visionary behind the base business solution platform for the care management marketplace.
- Developed messaging that was instrumental in landing first commercial payer accounts (>\$9 million).
- Member of the Senior Management Team that successfully secured \$7.5 million of B-round financing.

**Landmark Solutions, LLC (A.K.A. BHN)**

Concord, NH September 1998 – September 2006

*A regional managed behavioral healthcare company, national employee assistance program, and IT consulting group.*

**Vice President of Managed Care Services (7/03 – 8/06)****Director of Behavioral Health Services (8/98 – 7/03)**

Complete responsibility for the managed care product including \$3.5 million operating budget, \$18 million clinical capitation, strategic planning, vision, provider contracting, and oversight of five operating departments. Worked closely with IT to develop and implement innovative and efficient processes and systems to support process improvement, operational compliance, reporting and analysis, and workflow integration.

**CNR Health, Inc.**

Milwaukee, WI August 1991 – September 1998

*A national company offering medical, behavioral health, disability, and worker's compensation management services, employee assistance programs, and software development.*

**Director of Case Management**

Directly responsible for the care management business unit including medical and behavioral health utilization management, case management, disability management and workers compensation management.

**Education****North Dakota State University, Fargo, ND**

**Bachelor of Science in Psychology, 5/87**

Minor: Statistics

**Marquette University, Milwaukee, WI**

**Master of Science in Clinical Psychology, 8/89**

Thesis: Self-control deficits in depression: The contingent relationship between expectancies, evaluations and reinforcements.

**References**

Available upon request

## **Suzanne Bagdasarian**



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### **Business Experience**

#### **2001 – Present Behavioral Health & Developmental Services of Strafford County, Inc., D/B/A Community Partners of Strafford County, Dover, New Hampshire**

Chief Financial Officer 2019 – Present

Responsible for directing the overall financial and administrative management of this \$35 million agency, including Facilities, and IT.

Controller 2001 – 2018

- Responsible for the fiscal start of a new agency division including policy, procedures, compliance, training, accounting & billing systems, payroll, and reporting.
- Responsible for the conversion of financial software package including AR/AP/GL.
- Accomplished “clean” annual external audits.
- Accountable for monthly financial statements in accordance to GAAP.
- Manage a team of 14 billing and accounting personnel with oversight for cash management, accounts payable, billing & collections, payroll and accounts receivable functions.
- Developed the agency budget including reporting functionality for monitoring performance.
- Project Manager for conversion of electronic health record.

#### **1994-2001 Harvard Pilgrim Health Care, Wellesley, MA**

Accounting Director - 2000-2001

- Responsible for all internal and external financial functions including general accounting, financial analysis, system operations, and reporting for Hospitals and Physicians.
- Reorganized and redesigned department staff functions, improved quality of provider financial reporting and reduced monthly financial close and reporting time by 30%.
- Responsible for the quality and integrity of medical expense data representing 85% of the company's expenses.

Budget Manager – 1999- 2000

- Developed and prepared \$1.7 billion medical care and \$65 million Network Management administrative budget in collaboration with department Directors and Vice Presidents.
- Prepared scenario analysis, year-end, and multi-year financial projections and established cost allocations for administrative budget.

Supervisor NNE- Financial & Utilization Analysis Department – 1997-1999

- Established and supervised a new department responsible for financial and utilization analysis for Hospitals and Physicians located in Maine and New Hampshire.
- Created financial models and scenario analysis supporting contract negotiations with Hospitals and Physicians.

Suzanne Bagdasarian

Page 2

Financial & Utilization Analyst- 1994 – 1997

- Monitored medical expenses and utilization patterns identifying cost saving opportunities.
- Produced, analyzed, and presented financial and utilization data to Senior Management and external Hospitals and Physicians.

**1993 – 1994 Federal Deposit Insurance Corporation, Franklin MA**

Staff Accountant

- Responsible for daily and monthly account receivable posting and reconciliation.
- Performed internal audits of field offices and external bank audits.

**Education**

M.B.A., Economics, 1999, Bentley College, Waltham MA

B.S., Accounting & Business Management, 1991, Rivier College, Nashua, NH

## CURRICULUM VITAE

**NAME** Robert John Allister, M.D.

**ADDRESS**



**CERTIFICATION** Diplomate National Board  
of Medical Examiners 1974  
American Board of Psychiatry  
and Neurology 1980

**LICENSURE** Pennsylvania, Wisconsin, California,  
Maine, New Hampshire,

**EDUCATION** University of Wisconsin Hospitals  
Madison, WI  
Psychiatric Resident 1972-1975  
Chief Resident 1974-1975

University of Wisconsin Medical School  
Madison, WI  
M.D. 1973

Carthage College  
Kenosha, WI  
B.A. Cum Laude 1969

**PROFESSIONAL EXPERIENCE** Community Partners 12/03 to Present  
(Medical Director)

Behavioral Health Services 10/01 to 12/03  
(Medical Director)

Strafford Guidance Center, Inc. 1996 to 10/01  
(Medical Director)

Penn Group Medical Associates 1993-1996  
HealthAmerica  
Pittsburgh, PA

Robert J. Allister, Page 2

Chief of Psychiatry

\*Administrative duties included supervision of eight psychiatrists, quality assurance, utilization review, and all aspects of budget and program planning.

\*Primary provider for inpatient treatment plan.

\*Outpatient practice in an interdisciplinary team model.

\*Psychiatric Medical Director for managed care network products.

\*Member of Penn Group Medical Associates Executive Committee.

Alameda County Health Care Services 1988-1993  
Highland General Hospital  
John George Psychiatric Pavilion  
Oakland, CA

Chief Psychiatrist

\*Supervised 30 to 35 full-time and part-time psychiatrists in emergency room, inpatient, crisis and consultation/liaison services.

\*Direct patient care in psychiatric emergency room and inpatient units.

\*Participated in Quality Assurance and Utilization Review Committees.

\*Member of hospital Executive Committee.

Alameda County Health Care Services 1981-1988  
Highland General Hospital  
Oakland, CA

Chief, Inpatient Psychiatry and  
and consultation/Liaison Services

\*Supervised 7 psychiatrists and 2 psychologists. Provided direct patient care on inpatient and consultation/liaison services.

\*Participated in quality improvement and utilization review.

Robert J. Allister, M.D., Page 3

Alameda County Health Care Services 1978-1981  
Highland General Hospital  
Oakland, CA

Chief, Criminal Justice Inpatient Service  
\*Chief of forensic inpatient unit.

Alameda County Health Care 1975-1978  
Criminal Justice Mental Health  
Oakland, CA

Head Clinician and Staff Psychiatrist

San Francisco General Hospital 1976  
Psychiatric Emergency Services  
San Francisco, CA

Psychiatrist, part-time

Psychiatric Clinic 1974-1975  
Janesville, WI

Psychiatrist, private practice.