



# New Hampshire Fish and Game Department

45 - 6/3/26

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Stephanie L. Simek, Ph.D.  
Executive Director

February 20, 2026

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

## REQUESTED ACTION

Authorize the New Hampshire Fish and Game Department (NHFG) to enter into a **sole-source** grant agreement with the Audubon Society of New Hampshire (NHA), Concord, NH (vendor code 177508) in the amount of \$63,000.00 for implementing Wildlife Action Plan strategies from the date of Governor and Council approval through December 31, 2026. 100% Federal Funds.

Funds are available in the following account for Fiscal Years 2026 and 2027, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified:

### **03-75-75-751520-2125 WILDLIFE PROGRAM – NONGAME MANAGEMENT**

	<u>FY26</u>	<u>FY27</u>
20-07500-21250000-304-500841 Research and Management	\$31,000	\$32,000

## EXPLANATION

NHFG requests a **sole source** grant agreement with NHA to assist with implementation of the NH Wildlife Action Plan with a focus on bird conservation initiatives as detailed in Exhibit B. NHA staff are among the state's leading experts in avian research and monitoring. This experience and expertise within one organization makes NHA uniquely qualified to implement these projects. NHA is a well-recognized and well-established organization in the state with an existing network of trained volunteers available to perform tasks such as monitoring New Hampshire's bird populations. Therefore, NHA will provide crucial non-federal matching funds that are required under the federal funding from the United States Fish & Wildlife Service (USFWS). Under this agreement, NHA biologists will continue to implement management actions and provide technical expertise to individuals and organizations, as appropriate, to further the goal of conserving New Hampshire's bird populations.

Her Excellency, Governor Kelly A. Ayotte

and the Honorable Council

February 20, 2026

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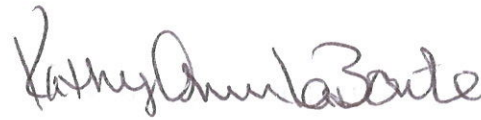
The *State of New Hampshire's Birds*, published in 2020 by NH Audubon, identified that ~275 bird species regularly occur in New Hampshire, of which 193 have been suspected or documented as breeding since 2000. Of these species, 48% are considered to have stable or increasing populations, while 42% are in decline, and 10% have unknown population trends. Species in decline are distributed throughout a number of important NH habitats including shrublands, grasslands, forests, wetlands, lakes, rivers, coastal areas, and alpine areas. Fifty-one bird species are listed as Species of Greatest Conservation Need (SGCN) in the recently revised NH Wildlife Action Plan (2025), 37% of all species listed in the Plan. An additional 26 birds are included as species needing additional assessment. In order for NHFG to continue to qualify and receive funding through the federal State Wildlife Grant program, the Department must implement the conservation strategies identified in the New Hampshire Wildlife Action Plan. Because of the number of bird species occurring in NH and capacity limitations at NHFG, it is critical to work with conservation partners to implement conservation actions and improve the condition of birds.

NHA has been a long-standing partner in protecting and restoring New Hampshire's birds. Through this collaboration, the unique expertise of NHA biologists has resulted in the return of peregrine falcons and the comeback of osprey to New Hampshire and helped greatly with the recovery of bald eagles that were removed from the federal and state endangered species list.

Respectfully submitted,



Stephanie L. Simek, Ph.D.  
Executive Director


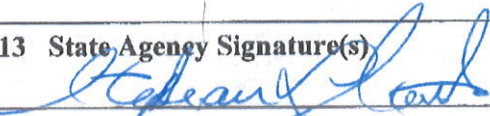



Kathy Ann LaBonte  
Business Division

GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby  
Mutually agree as follows:  
GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name <b>NH Fish &amp; Game Department</b>		1.2. State Agency Address <b>11 Hazen Drive, Concord, NH 03301</b>	
1.3. Grantee Name <b>Audubon Society of New Hampshire</b>		1.4. Grantee Address <b>84 Silk Farm Road, Concord, NH 03301</b>	
1.5. Grantee Phone # <b>(603) 224-9909</b>	1.6. Account Number <b>20-075-2125-304-500841</b>	1.7. Completion Date <b>12/31/2026</b>	1.8. Grant Limitation <b>\$ 63,000</b>
1.9. Grant Officer for State Agency <b>Stephanie L. Simek, Ph.D., Executive Director</b>		1.10. State Agency Telephone Number <b>603-271-3511</b>	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 <b>Marc Nutter, Conservation Program Director</b>	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) <b>Stephanie L. Simek, Ph.D., Executive Director</b>	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: 		Assistant Attorney General, On: <b>5 / 12 / 2026</b>	
1.16. Approval by Governor and Council (if applicable)			
By:		On: / /	

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

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. EFFECTIVE DATE: COMPLETION OF PROJECT.
  - 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
  - 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.
  - 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
  - 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
  - 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
  - 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
  - 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. RECORDS and ACCOUNTS.
  - 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
  - 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
8. PERSONNEL.
  - 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
  - 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
  - 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA: RETENTION OF DATA: ACCESS.
  - 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- 9.2. computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.3. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.4. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.5. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.6. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
  - 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
    - 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
    - 11.1.2 Failure to submit any report required hereunder; or
    - 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
    - 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
  - 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
    - 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
    - 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
    - 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
    - 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. TERMINATION.
  - 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
  - 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
  - 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
  - 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.
16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. INSURANCE.
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.
18. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

## Exhibit A Special Provisions

1. **Federal Funding.** This Agreement is supported by a Federal assistance award from the Department of Interior, Fish and Wildlife Service. Per paragraph 6 of the General Provisions, all Federal laws, regulations, and award terms and conditions applicable to Department of Interior / Fish and Wildlife Service award recipients and their sub-recipients and contractors are hereby adopted in full force and effect with respect to this Agreement. EXHIBIT D provides further Federal award and compliance information and required certifications.
2. **Period of Performance.** The Project period of performance for this Agreement is January 1, 2026 through December 31, 2026. If the provision of services by the Grantee precedes the Effective date as determined by paragraph 4.1 of the General Provisions all services performed by the Grantee shall be performed at the sole risk of the Grantee. In the event that this Agreement does not become effective, the State shall be under no obligation to pay the Grantee for costs incurred or services performed; however, if this Agreement becomes effective, all costs incurred for the Project prior to the Effective date and during the project period of performance that would otherwise be allowable shall be paid under the terms of this Agreement. Expenses incurred after the end date are not allowable costs.
3. **Effective Date: Completion of Project.** Paragraph 4.2 of the General Provisions is hereby modified to add after the last sentence the following new sentence: The Grantee shall submit required performance reports according to the Scope of Services and a final report of expenditures within 45 days of the Completion Date.
4. **Records and Accounts.** Paragraphs 7.1 and 7.2 of the General Provisions are hereby modified to revise the record retention period from "...seven (7) years after the Completion Date,..." to three (3) years after submission of the Grantee's final financial report, except that if any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. Paragraph 7.2 is further modified to add "and its auditors" after State in the sentence, "The Grantee shall permit the State to audit, examine, and ..."
5. **Data; Retention of Data; Access.** Paragraph 9.3 of the General Provisions is hereby replaced with the following: Subject to provisions applicable to federal awards, the Grantee may copyright material that is developed by its staff in the course of or under this Agreement. The Grantee shall grant to the Federal government, and others acting on its behalf, a royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use the material developed under this agreement.

6. The Audubon Society of New Hampshire (NHA) renews their liability insurance on an annual basis on April 1 corresponding with their fiscal year.

## **Exhibit B Scope of Services**

**Project Period: January 1 – December 31, 2026**

### **MONITORING AND MANAGEMENT OF NEW HAMPSHIRE'S WILDLIFE SPECIES OF CONCERN (NHFG Federal Aid Grant T2-3-R-2)**

#### **PROJECT 1: Species Recovery Planning (T2-3-R-2-P1)**

##### **A. NEED**

There are more than 500 vertebrates and thousands of invertebrates native to New Hampshire. Of these, 51 species are listed as endangered or threatened under the NH Endangered Wildlife Conservation Act (<http://www.wildlife.state.nh.us/nongame/documents/endangered-threatened-wildlife-nh.pdf>). It is critical to develop detailed and spatially explicit species recovery/management plans with targets and timeframes so that recovery can be planned and measured to maximize success and efficient use of limited funds. Recovery planning will require coordination among multiple partners and species experts.

##### **B. OBJECTIVE**

Objective 1: Develop 2-3 recovery/population management plans for wildlife species determined to be endangered or threatened.

##### **C. APPROACH**

Objective 1: NHA will work with NHFG to select 2-3 threatened or endangered species to develop species recovery plans for. NHA and NHFG will jointly select species to target for work. Initially, NHA will review the existing template for species recovery plans and determine whether any updates are needed. Then, NHA will use this template to develop recovery targets and plans for threatened and endangered species. Each plan will include an assessment of actions needed including identification of spatially explicit locations to protect or manage, if known. To the extent that data are available, population viability analysis will be used to evaluate targets for populations under management. NH Wildlife Action Plan species profiles (2025) will be used to identify species status and priority actions. NHA may host a meeting or discussions with other experts to inform the development and review of the plan.

#### **D. EXPECTED RESULTS AND BENEFITS:**

Endangered or threatened wildlife species in NH will have a recovery/management plan that will help prioritize focused conservation actions. To the extent that data are available, spatially explicit population viability analysis will be conducted for listed species. Developing targets for species will help ascertain when species should be down- or de-listed from the state's Endangered Species Conservation Act (RSA 212-A, FIS 1000) in the future.

#### **E. TIMELINE AND REPORTING**

Objective 1: Recovery plan template will be reviewed with NHFG by April 1, 2026. Draft recovery targets and plans will be developed for at least 2 endangered or threatened species by November 1, 2026). NHFG will provide comments on draft recovery plans by December 1, 2026. Final recovery plans will be submitted by December 31, 2026.

### **ASSESSMENT, MONITORING, AND MANAGEMENT OF WILD BIRDS AND MAMMALS (NHFG Federal Aid Grant W-116-R-1)**

#### **PROJECT 2: Avian Research, Monitoring, and Management (W-116-R-1, P2)**

##### **A. NEED**

The *State of New Hampshire's Birds*, published in 2020 by NH Audubon, identified that ~275 bird species regularly occur in New Hampshire, of which 193 have been suspected or documented as breeding since 2000. Of these species, 48% are considered to have stable or increasing populations, while 42% are in decline, and 10% have unknown population trends. Species in decline are distributed throughout a number of important NH habitats including shrublands, grasslands, forests, wetlands, lakes, rivers, coastal areas, and alpine areas. Fifty-one bird species are listed as SGCN in the 2025 NH Wildlife Action Plan (2025), 37% of all species listed in the Plan. An additional 26 birds are included as species needing additional assessment.

Monitoring is an important action needed to evaluate the status of bird populations and evaluate the success of conservation actions. Monitoring can be achieved through long-term multi-species national efforts such as Breeding Bird Survey (BBS), habitat-based surveys (e.g., shrubland birds), and targeted species-specific surveys. Priority species for targeted monitoring will be determined based on the NH Wildlife Action Plan, other state and regional plans, and regulatory protections that require updated information. Raptors (i.e., hawks, eagles, owls, falcons) occupy a variety of habitat types in NH (forests, wetlands, cliffs, urban areas) and there are different factors that affect population viability of these species. However, historic (DDT contamination) and current threats often are similar among species in this avian group. Successful monitoring and management of these species resulted in bald eagles and osprey

being delisted from the state endangered species lists. Following the delisting of Bald Eagles from the state threatened list, NHFG implemented a post-delisting monitoring and management protocol to ensure that species recovery will be sustained in New Hampshire. Occupancy information is also necessary to review projects that may impact bald eagle nest sites protected from the NH Bald and Golden Eagle Act (RSA 209:9).

Because most species of birds are migratory, it is critical for NH to coordinate with state, federal, and non-governmental partners in other states in order to assess the condition of species, and develop effective conservation actions. Because of the number of bird species occurring in NH and capacity limitations, it is critical to work with other conservation partners to implement conservation actions and improve the condition of birds. As such, it is critical for NHFG and contracted bird experts to provide technical assistance to other organizations and private landowners in order to achieve success.

As species have recovered or approach population recovery conflicts with human activities have increased (e.g., osprey nests on utility and communication towers, recreational disturbance to nest sites, disturbance to roosting or nesting eagles, cooper's hawks nesting and hunting in proximity to human dwellings). Ignoring such conflicts could limit progress towards species recovery, jeopardize recovery recently achieved by species of concern, and contribute to more landowner-wildlife conflicts.

In order to ensure that bird research and conservation conducted in New Hampshire contributes to the overall objectives and strategies in the NH Wildlife Action Plan a single primary point of contact needs to be established for avian research, monitoring, and inventory. The migratory behavior of birds also requires that survey, research, and conservation initiatives are coordinated among the states and the countries that they migrate through, and breed and winter in. In response to the expansive areas required to support healthy populations of wild birds, most research and monitoring needs will be carried out as part of larger scale multi-state and international efforts. Because of New Hampshire Audubon's (NHA) long history of conducting bird research and work in New Hampshire, its professional ornithological staff and network of volunteers; it is both cost effective and efficient to develop a clearinghouse for state ornithological programs through this nongovernmental organization. New Hampshire Fish and Game will use the expertise and consulting service of NHA to make informed decisions on priority research and conservation needs for New Hampshire's birds.

## **B. OBJECTIVES**

**OBJECTIVE 1.** Develop 1 grassland bird habitat conservation, management, and monitoring plan by the end of 2026.

**OBJECTIVE 2.** Conduct 2 investigations to monitor the population status and productivity of avian species by the end of 2026.

Objective 2a (Bald eagles): Conduct one investigation of bald eagle nest site occupancy by June 30, 2026.

Objective 2b (Common nighthawk): Conduct one investigation of Common Nighthawk population status in Ossipee focal area during 2026 breeding season.

### **OBJECTIVE 3.**

Objective 3a: Provide technical assistance to 10 organizations and public land managers as appropriate, to further the goal of conserving and protecting New Hampshire's avian populations by 2026.

Objective 3b: Provide technical assistance to organizations to further the goal of conserving New Hampshire's Peregrine Falcon population.

### **OBJECTIVE 4.**

Objective 4a: Provide technical assistance to 10 private landowners as appropriate, to further the goal of conserving and protecting New Hampshire's avian populations by 2026.

Objective 4b: Provide technical assistance to willing landowners to enhance habitat for priority swallow species.

**OBJECTIVE 5.** To participate in at least 3 regional or national bird technical committees through 2026.

## **C. APPROACH**

NHA will assign a qualified ornithologist to represent New Hampshire avian conservation interests with respect to the implementation of the NH SWAP and at meetings of regional partnerships. This person will also serve as a liaison between the New Hampshire Fish and Game Department and NHA and oversee the coordination of bird research and monitoring within the state, as needed.

Objective 1: Develop 1 grassland bird habitat conservation, management, and monitoring plan by

the end of 2026.

Monitoring plans and protocols will be developed for and priority habitat-based bird groupings. These protocols will be integrated into existing regional programs and coordinated among individuals or organizations with appropriate expertise.

Because grasslands and their associated bird species are rare in New Hampshire, effective conservation requires a targeted approach. Conservation partners in New England and New York are in the process of developing a "Grassland Bird Conservation Business Plan" for the entire region. The Plan consists of the following elements:

- 1) Science-based population and habitat goals for focal species
- 2) Identification of focal areas where habitat management and/or restoration should be prioritized
- 3) Compilation of best management practices for grassland birds in the Region
- 4) Identification of suitable partners for Plan implementation
- 5) Developing a final budget for Plan implementation

The regional plan development is ongoing with a goal of completing the final Plan by the end of 2027. NHA will develop a New Hampshire Plan for grassland birds that would be a subset of the information developed for the regional plan, and as such would occur on the same timeline. By December 2026, NHA will develop New Hampshire-specific versions of items 1-3.

#### Objective 2:

Objective 2a (BAEA): From 2019-2025, New Hampshire eagle nests were divided into five groups, based in part on location and nest density and one group was targeted for monitoring each year. As Bald Eagle populations increase in NH, it is increasingly difficult to track all nests, and there is an identified need for a different system to capture and manage Bald Eagle population data. Therefore, NHA will implement a system whereby the existing network of NHA volunteers can collect and submit Bald Eagle data to NHA in an efficient and more autonomous way. NHA will also follow up on potential new nest sites statewide and determine if these sites are occupied. The grantee will involve volunteers or NHFG staff (nongame and regional wildlife biologists), to the extent possible, to monitor known nests and investigate reports of previously unknown nest sites. Using the web application NestStory, volunteers will be trained on how to collect data on Bald Eagle productivity at known and new nest sites. Using this application, data will be easily and consistently organized and managed by NHA to facilitate the periodic distribution of data back to NHFG. This new system of data collection and storage will streamline and modernize our Bald Eagle management program.

NH Audubon will use trained volunteers to the extent possible. NHA will track volunteer time needed to conduct this work and will use volunteer contributions as In-Kind match. NHA will keep records regarding volunteer match. In-kind match that is necessary and reasonable to accomplish project objectives, but represents over-match for this Project will be used as match for other Projects under this Grant.

Objective 2b: NHA will assess populations of Common Nighthawk within the Ossipee focus area. NHA staff and volunteers will follow an existing protocol (*Common Nighthawk Guide to Identification, Monitoring, and Behavior during Nesting* (Suomala, 2020;<https://nhaudubon.org/wp-content/uploads/Nighthawk-Guide-to-ID-Monitoring-Nesting-Behavior-4-7-20.pdf>)) to determine the number and locations of territories and nesting attempts. Surveys will take place at dusk on up to ten visits between June and August 2026, and involve multiple field personnel coordinating observations of focal birds to assess habitat use. NHA Audubon will seek landowner permission for any private property accessed for surveys under this agreement. Data on nesting locations will be provided to the NHFG.

Objective 3: Technical Assistance to organizations

Objective 3a: NHA biologists will offer technical assistance to organizations, public officials, and natural resource managers pertaining to avian conservation and management. Technical assistance will include reviewing management and conservation proposals, permits, participating in technical advisory teams, and providing guidance to land managers, including for conflicts such as nests on power lines.

For potential bird nest conflicts actions include but are not limited to 1) site visits to determine the extent of the conflict, 2) coordinating with property owners to modify existing structures to reduce their attractiveness for nest placement, and 3) assisting with efforts to install alternative nesting structures (e.g., osprey), where warranted.

NHA will communicate NH Wildlife Action Plan priority research and monitoring efforts to organizations conducting bird research in New Hampshire. NHA will develop a communications network among NH's avian research community to regularly share results of on-going work and coordinate future efforts. Examples of how this network will be established and maintained include: meetings, workshops, electronic newsletters or other regular correspondence.

NHA will provide technical assistance to organizations such as conservation organizations, universities, and state and federal environmental organizations for on-going and proposed bird research and monitoring projects. Results will be maintained in a database.

NHA will provide direct technical assistance to NHFG. Technical assistance events will include reviewing reports, monitoring and management proposals, conservation and guidance documents and/or permits, participation on the NH Wildlife Action Plan Implementation Team, and other assists as warranted. NHA will provide NHFG and its partners with valuable data on the population status of the state's birds, including many of conservation concern or that are potential indicators of habitat condition, such as information generated from participation in the North American Breeding Bird Survey.

NHA will review the quality of SGCN bird reports, with a focus on threatened or endangered species, submitted to eBird and other bird databases and submit quality information to the NHFG

for potential inclusion in the NH Natural Heritage Bureau (NHNHB) rare species database. At the end of the breeding season, the Bird Coordinator will query the eBird database for records of tracked species and convert these to a form usable by the NHNHB. Data will be consistent with Natureserve standards for inclusion and be limited to breeding records and records clearly suggesting breeding based on habitat and/or seasonal occurrence. NHA will also work with researchers to get data collected in NH into regional databases (e.g., Atlantic Flyway Colonial Waterbirds).

Objective 3b (PEFA): Where warranted, the Grantee will implement appropriate technical assistance strategies to protect Peregrine Falcon nest sites (e.g., post signs to limit recreational activity, nest box installation, and other appropriate techniques). Most such activity will also entail removing cliff closure signage upon confirmation of breeding being completed at relevant sites. NHA will use trained volunteers to the extent possible. NHA will track volunteer time needed to conduct this work and will use volunteer contributions as In-Kind match. NHA will keep records regarding volunteer match. In-kind match that is necessary and reasonable to accomplish project objectives but represents over-match for this Project will be used as match for other Projects under this contract.

#### Objective 4: Technical Assistance to individuals

Objective 4a: NHA will offer technical assistance to private landowners pertaining to avian conservation and management issues. Technical assistance will include responding to inquiries from the public, reviewing management and conservation proposals, and providing guidance to landowners on avian conservation and management including for conflicts such as nests on power lines. For potential nest conflicts actions include but are not limited to: site visits to determine the extent of the conflict, coordinating with property owners to modify existing structures to reduce their attractiveness for nest placement, and assist with efforts to install alternative nesting structures, where warranted.

NHA will communicate priority research and monitoring efforts to individuals conducting bird research in New Hampshire. NHA will develop a communications network among NH's avian research community to regularly share results of on-going work and coordinate future efforts. Examples of how this network will be established and maintained include: meetings, workshops, electronic newsletters or other regular correspondence.

Objective 4b: NHA will work with landowners that support priority swallow species to maintain these colonies (primarily cliff swallow and purple martin but may also involve bank swallows and chimney swifts). NHA will also contact owners and managers of potential new colony sites and, where warranted, install species-specific housing structures to potentially attract swallows to these locations. NHA will work with volunteers to the extent possible to manage and monitor all such sites. NHA will track volunteer time needed to conduct this work and will use volunteer contributions as In-Kind match. NHA will keep records regarding volunteer match. In-kind match that is necessary and reasonable to accomplish project objectives but represents over-match for this Project will be used as match for other Projects under this contract.

Objective 5:

NHA will provide a representative for New Hampshire on regional and national bird conservation committees under the general oversight and direction of New Hampshire Fish and Game Department. In consultation with NHFG staff, NHA designated biologist will represent New Hampshire on Partners in Flight, Atlantic Coast Joint Venture Technical Section, Atlantic Flyway Nongame Migratory Bird Technical Section, and other regional meetings as approved by NHFG. On average there will be three or four such meetings per year. Representation involves bringing issues forward to regional groups that are of interest to New Hampshire, as well as providing a mechanism by which regional issues or initiatives are brought to the attention of NHFG. This representative will serve to inform regional initiatives of priorities and activity at the state level and vice versa.

**D. EXPECTED RESULTS AND BENEFITS**

Resources for wildlife conservation are limited, and coordinating wildlife conservation initiatives to align with the priorities set forth in the NH SWAP will help ensure that resources are directed toward those species most in need of management, intensive monitoring, or other recovery efforts.

Conservation planning documents will be updated or created to incorporate the best available science. The condition and occupancy of wild birds will be assessed through monitoring and/or the development of management and/or monitoring plans. Bald eagles will be monitored to ensure continued population recovery and maintenance of current nest information necessary for reviewing projects protected under the NH Bald and Golden Eagle Act (RSA 209:9).

The NHA will provide technical expertise to organizations, including NHFG, and private landowners and conduct management activities to reduce threats to birds in New Hampshire.

Through NHFG's coordination with NH Audubon, monitoring and conservation planning will be conducted more efficiently and effectively. NHA staff have extensive knowledge regarding the distribution, monitoring, and conservation efforts for birds in NH.

**E. TIMELINE AND REPORTING**

Unless indicated below, one report will be submitted that includes the details of Objectives 1-5 by January 15, 2027 that were completed during the contract period. This report will include details on the number of organizations and individuals that received technical assistance (Objectives 3 and 4), permits reviewed, WAPIT meetings attended, and any other technical assistance provided. The report will be submitted concurrent with or before final invoice.

Objective 1:

A draft NH grassland bird habitat plan will be developed by November 1, 2026). NHFG will provide comments on draft recovery plans by December 1, 2026. Final components of the NH plan

will be submitted by December 31, 2026.

Objective 2a: A complete summary of statewide nest site information including surveys serving as grant match from the 2026 breeding season will be submitted to NHFG in an electronic format compatible with inclusion to the NH Natural Heritage Bureau database no later than **October 1, 2026**. Locations of new nest sites and their breeding status will be identified in reports.

Objective 2b:

As summary report that includes CONI territory and nest site data and supporting information such as time and date stamped photographs will be provided to the NHFG by September 30, 2026.

Objective 3a:

Report on the number of organizations technical assistance was provided to and the associated details. All new permits and reports will be reviewed in a timely manner and within any deadlines set by the associated contracts. Summary reports will include # WAPIT meetings attended, # permits reviewed, # reviews conducted for which species, # SWAP stakeholder meetings attended, and any other technical assistance provided.

In addition to overall project reporting above, eBird downloads will be completed, reviewed, edited, and submitted to NHFG for review and submittal to the NHNHBB by December 31, 2026.

Objective 3b: A summary report indicated the number of technical assistance events and the details associated with the technical assistance event (organization/date of technical assistance/purpose of technical assistance), will be provided with overall report due January 15, 2027. Annual PEFA territory and nest site data will be provided to the NHFG for review and submittal to the NHNHBB by October 31, 2026.

Objective 4a:

Report on the number of individuals engaged and the associated details.

Objective 4b: Summary reports of technical assistance provided for landowners for priority swallows will be summarized in a final report due December 1, 2026.

Objective 5:

Report on the number of technical committees and the associated details. NHA will also provide summary reports and recommended actions to NHFG within two weeks of returning from regional meetings.

**EXHIBIT C**  
**Method of Payment**

**Budget**

Grant	Project	Job	Fed. Funds	Est. Match	Total
<b>T23-R2: Monitoring and Management of New Hampshire's Wildlife Species of Concern</b>	1 (Species recovery planning)		\$4,800	\$2,586	\$7,386
		<b>T23-R-2 Totals</b>	<b>\$4,800</b>	<b>\$2,586</b>	<b>\$7,386</b>
		<b>Cost Breakdown:</b>			
		Wages	\$2,258	\$1,421	\$3,679
		Benefits	\$1,434	\$568	\$2,003
		Indirect Cost (30% X direct wage and benefits costs)	\$1,108	\$597	\$1,704
		In Kind Match (Volunteer Services)	\$-		\$-
		Supplies	\$-		\$-
		Travel	\$-		\$-
		<b>TOTAL</b>	<b>\$4,800</b>	<b>\$2,586</b>	<b>\$7,386</b>
		Match Rate	35%		
<b>W-116-R-1</b>					
	2 (Bird Research, Monitoring, Mgmt) (Objectives 3a,4a,5)	Technical assistance	\$22,000	\$5,000	\$27,000
	2 (Objective 1)	Grassland Plan	\$8,600	\$-	\$8,600
	2 (Objective 2a)	Bald Eagle Monitoring	\$5,750	\$4,000	\$9,750
	2 (Objective 2b)	Common Nighthawk	\$4,275	\$2,500	\$6,775
					\$-
	2 (Objective 3b)	Technical Assistance Landowners- PEFA	\$7,575	\$6,000	\$13,575
					\$-
	2 (Objective 4b)	Technical Assistance Landowners- Swallows	\$10,000	\$2,000	\$12,000
					\$-
		<b>W-116-R-1 Totals</b>	<b>\$58,200</b>	<b>\$19,500</b>	<b>\$77,700</b>

		<b>Cost Breakdown:</b>			
		Wages	\$26,026	\$2,747	\$28,773
		Benefits	\$14,359	\$1,099	\$15,458
		Indirect Cost (30% X direct wage and benefits costs)	\$12,116	\$1,154	\$13,270
		InKind Match (Volunteer Services)		\$14,500	\$14,500
		Supplies	\$1,449		\$1,449
		Travel	\$4,250		\$4,250
		TOTAL	\$58,200	\$19,500	\$77,700
		Match Rate	25%		
		<b>TOTAL COST (both grants)</b>	<b>\$63,000</b>	<b>\$22,086</b>	<b>\$85,086</b>

1. The New Hampshire Fish and Game Department agrees to reimburse the Grantee up to \$63,000.00 of approved project expenses in accordance with the above budget.
2. The Grantee agrees to provide \$22,086.00 in cash and in-kind service as the match for federal funds provided through this contract. The Grantee may also report additional non-federal funds necessary and reasonable for project expenses. The Grantee shall maintain in its official accounting records an accounting of the total project costs to support Federal and non-Federal shares, and clearly identify the nature of each expense to demonstrate its relatedness to the contract.
3. The Grantee shall apply for reimbursement of actual costs through submission of an invoice on a quarterly basis within fifteen (15) days after the end of the quarter. Each invoice is to be itemized by project and job to show the federal portion and include Federal Aid project and job number(s) to be supplied by NHFG, NHA portion, and the total project cost. Cost for each project shall be supported by attaching a summary report for the invoice period showing work hours billed for the period and costs by major cost category, including allocation of indirect costs at 30% of direct salary and benefit costs, and the value and source of any in-kind match. Fringe benefits charges shall be in accordance with the Grantee's organizational policies for allocation of fringe benefits and shall be based on such cost and pricing data as are reasonably required to establish the appropriateness of the rates. Upon request, the Grantee shall provide NHFG copies of supporting documentation for the amount of any invoiced payment requests and matching costs, which may include evidence of Grantee's payments for supplies and services, personnel time reports, travel expenditures, and volunteer time records in support of in-kind match.
4. Written approval is required to rebudget or transfer funds between projects when the cumulative amount of transfers will exceed 10% (\$6,300) of the contract amount in block 1.8 – Price

Limitation. All requests for approval must be directed to the Authorized NHFG Representatives identified in EXHIBIT D.

5. The Grantee shall submit its final invoice, which must be marked "Final," no later than 45 days after the end date of the contract period as specified in block 1.7 – Completion Date. The final invoice shall be the final report of expenditures. Reimbursement for the final quarter shall not be made until all required reports have been received and approved by NHFG for submission to the Office of Conservation Investment, U.S. Fish and Wildlife Service, Hadley, Massachusetts, as required by Federal regulations.
6. Continuation of this contract for the full project period is subject to availability of federal funds for this purpose. If funding is not available, the Grantee will be reimbursed on a prorated basis for the project expenses incurred up to the termination date.
7. Federal Tax ID: 02-600-5322
8. The Grantee agrees to maintain financial documents necessary to comply with State and Federal regulations. Federal regulations are provided in Exhibit D.
9. Any publications or publicity regarding these projects must recognize funding sources and cooperative arrangement with the New Hampshire Fish and Game Department Nongame & Endangered Wildlife Program.
10. NHFG will provide the Grantee with any revisions or additions to grant titles and project or job codes during the contract period.

## EXHIBIT D

### 1. Federal Award / Subaward Information

Through execution of this agreement, the NHA (UEI # ESRK3NY5E9) acknowledges that they are a sub-recipient of the New Hampshire Fish and Game Department under State Wildlife Grants Application for Federal Assistance titled NH T2-3-R-2 Monitoring, Management and Recovery of New Hampshire Wildlife Species of Concern and under Wildlife Restoration Program Application for Federal Assistance titled NH W-116-R-1 Assessment, Monitoring, and Management of Wild Birds and Mammals and the corresponding federal assistance grants from the Department of the Interior, United States Fish and Wildlife Service. Awards from the Fish and Wildlife Service are subject to the terms and conditions incorporated into the award either by direct citation or by reference to the following: Federal regulations; program legislation and regulation; and special award terms and conditions. The Federal regulations applicable to Service recipients and their sub-recipients and contractors are currently found on the Internet at

<https://www.doi.gov/grants/doi-standard-terms-and-conditions>  
and <https://www.fws.gov/library/collections/financial-assistance-general-award-terms-and-conditions> .

Title of Federal Award/Project: NH T2-3-R-2 MONITORING, MANAGEMENT AND RECOVERY OF NEW HAMPSHIRE WILDLIFE SPECIES OF CONCERN

Federal Grant Number: F18AF00374  
State Grant ID Reference: T2-3-R-2  
Federal Funding Agency: Department of the Interior, Fish and Wildlife Service  
Assistance Listing No./Title: 15.634 State Wildlife Grants  
Prime Recipient: New Hampshire Fish and Game Department (NHFG)  
Federal Award Date: April 1, 2018  
Period of Performance: April 1, 2018-December 31, 2026  
Budget Period: April 1, 2018-December 31, 2026  
Total Award to NHFG: \$1,509,941.72  
Subrecipient Agreement #: NHFG-2026-05  
Subrecipient Name: The Audubon Society of New Hampshire (NHA)  
Subrecipient SAM UEI: ESRKRN3NY5E9  
Federal Funds to Sub-recipient: \$4,800.00  
Budget Period of Subaward: January 1, 2026 – December 31, 2026  
Subaward is for R&D (yes/no): No  
Total Active Subawards to NHA: \$0.00

Title of Federal Award/Project: NH W-116-R-1 ASSESSMENT, MONITORING, AND MANAGEMENT OF WILD BIRDS AND MAMMALS

Federal Grant Number: F25AF00734  
State Grant ID Reference: W-116-R-1  
Federal Funding Agency: Department of the Interior, Fish and Wildlife Service  
Assistance Listing No./Title: 15.611 Wildlife Restoration and Basic Hunter Education  
Prime Recipient: New Hampshire Fish and Game Department (NHFG)  
Federal Award Date: January 1, 2025  
Period of Performance: January 1, 2025-December 31, 2029  
Budget Period: January 1, 2025-December 31, 2029  
Total Award to NHFG: \$447,518.00  
Subrecipient Agreement #: NHFG-2026-05  
Subrecipient Name: The Audubon Society of New Hampshire (NHA)  
Subrecipient SAM UEI: ESRKRN3NY5E9  
Federal Funds to Sub-recipient: \$58,200.00  
Budget Period of Subaward: January 1, 2026 – December 31, 2026  
Subaward is for R&D (yes/no): No  
Total Active Subawards to NHA: \$0.00

Project Contact:  
Michael Marchand  
Wildlife Diversity Biologist  
NH Fish and Game  
603-271-5679  
[michael.n.marchand@wildlife.nh.gov](mailto:michael.n.marchand@wildlife.nh.gov)

Administrative Contact:  
Dawn Trombly  
Federal Aid Administrator  
NH Fish and Game  
603-271-5823  
[dawn.m.trombly@wildlife.nh.gov](mailto:dawn.m.trombly@wildlife.nh.gov)

## 2. Federal Compliances

The Grantee agrees to comply with the following provisions, as applicable:

- a. Program Authorization / Legislation: State Wildlife Grants (ALN# 15.634); Wildlife Restoration and Basic Hunter Education (ALN#15.611)
- b. 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subparts A—D, as supplemented by 2 CFR Part 1402—Financial Assistance Interior Regulation and including the provisions in 2 CFR 1402.112 and 1402.315.
- c. 2 CFR Part 200, Subpart E—Cost Principles. These cost principles apply to all domestic and foreign non-Federal entities except non-profit organizations identified as exempt in Appendix VIII to 2 CFR Part 200.
- d. 2 CFR Part 200, Subpart F—Audit Requirements. These audit requirements apply to U.S. states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations.
- e. 2 CFR Part 25, Universal Identifier and Central Contractor Registration. A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier from the System for Award Management (SAM). Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier.
- f. 2 CFR Part 170, Reporting Subawards and Executive Compensation
- g. 2 CFR Part 175, Award Term for Trafficking in Persons (Term is applicable to private entity subrecipients)
- h. You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not—
  - a) Engage in severe forms of trafficking in persons during the period of time that the award is in effect;

- b) Procure a commercial sex act during the period of time that the award is in effect; or
  - c) Use forced labor in the performance of the award or subawards under the award.
- i. 2 CFR Part 200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
- (a) The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
  - (b) Affirmative steps
    - (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
    - (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
    - (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
    - (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
    - (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- j. 2 CFR Part 200.322 Domestic Preference for Procurement. The Grantee shall, to the greatest extent practicable and as applicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products) as prescribed by 2 CFR 200.322.
- k. 2 CFR Part 200.323 Procurement of Recovered Materials.
- l. 2 CFR 200.216 Prohibition on Certain Telecommunications and Video Surveillance Equipment. The Grantee shall adhere to the requirements of 2 CFR 200.216 regarding certain telecommunications and video surveillance equipment. The Grantee is prohibited from procuring, obtaining, or extending, renewing, or entering into a contract that involves equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as

part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

- m. 2 CFR Part 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters (Applicable to awards with a total Federal share of more than \$500,000)
- n. 2 CFR Part 1400, Government-wide Debarment and Suspension (Non-procurement). See also 2 CFR Part 180—OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).
- o. 2 CFR Part 1401, Requirements for Drug-Free Workplace (Financial Assistance)
- p. 2 CFR Part 1402, Federal Assistance Interior Regulation, supplementing 2 CFR 200 Parts A-D
- q. 43 CFR Part 17, Nondiscrimination in Federally Assisted Programs of the Department of the Interior
- r. 43 CFR 18, New Restrictions on Lobbying
- s. 41 USC §4712, Enhancement of Recipient and Subrecipient Employee Whistleblower Protection
  - (a) This award, related subawards, and related contracts over the simplified acquisition threshold (currently \$250,000) and all employees working on this award, related subawards, and related contracts over the simplified acquisition threshold are subject to the whistleblower rights and remedies established at 41 USC 4712.
  - (b) Recipients, their subrecipients, and their contractors awarded contracts over the simplified acquisition threshold related to this award, shall inform their employees in writing, in the predominant language of the workforce, of the employee whistleblower rights and protections under 41 USC 4712.
  - (c) The recipient shall insert this clause, including this paragraph (c), in all subawards and in contracts over the simplified acquisition threshold related to this award.
- t. Executive Order 13513, Federal Leadership on Reducing Text Messaging while Driving: Recipients are encouraged to adopt and enforce policies that ban text messaging while driving, including conducting initiatives of the type described in section 3(a) of the Order.
- u. Executive Order No. 13043, Section 1(c) and (d) (1997), Increasing Seat Belt Use in the United States: Recipients are encouraged to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented, or personally owned vehicles.

3. **Certification Regarding Debarment and Suspension – Lower Tier Covered Transactions**  
A contract award (see 2 CFR 180.220) cannot be made to parties listed on the System for Award Management (SAM) government-wide exclusions list in accordance with 2 CFR 180, which implements Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions list the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. Before entering into a covered transaction the grantee must notify the contracting state agency if you know that you or any of your principals are presently excluded or disqualified from participation in federally funded transactions.

The Grantee hereby certifies per Subpart C of 2 CFR Part 180 that neither the Grantee nor its principles (officers, directors, owners, or partners) are presently debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded by any federal department or agency from participating in transactions supported by Federal funds.

4. **Certification Regarding Lobbying**

The Grantee and any sub-contractors awarded funds in excess of \$100,000 shall file the declaration required by 31 U.S.C. 1352(b) and implemented for the Department of the Interior through 43 CFR Part 18. Acceptance of this contract represents the Grantee’s certification of the statements in 43 CFR Part 18, Appendix A, Certification Regarding Lobbying. Each tier must certify to the tier above that it has not used Federal appropriated funds to pay any person or organization to influence or attempt to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or other award covered by 31 U.S.C. 1352. Each tier shall also disclose, if required, any lobbying conducted with non-federal funds in connection with obtaining a federal award. Such disclosures shall be forwarded from tier to tier by completing a “Disclosure of Lobbying Activities” (Form SF-LLL).

# State of New Hampshire

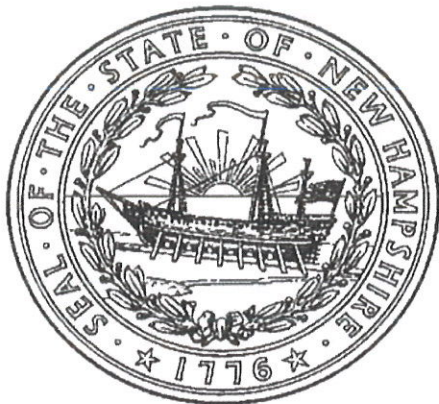
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE AUDUBON SOCIETY OF NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 29, 1920. 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: **61257**

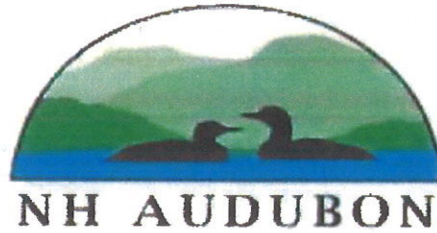
Certificate Number: **0007747336**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 23rd day of January A.D. 2026.

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

David M. Scanlan  
Secretary of State




### Certificate of Resolution

I, hereby certify that the following is a resolution adopted by the Board of Trustees of the Audubon Society of New Hampshire (dba New Hampshire Audubon) and that it has not been amended or terminated:

VOTED by Board of Trustees:

To authorize Douglas A. Bechtel, President, Lauren Kraemer, Director of Operations, and Marc Nutter, Director of Conservation Programs, to sign, on behalf of the Audubon Society of New Hampshire (dba New Hampshire Audubon), any and all instruments, transfer certificates for shares of stock, checks, contracts and other documents necessary or desirable to carry out the ordinary course of business of NH Audubon. Such authority excludes purchases or sales of land or interests in land and/or other assets in excess of \$25,000.

Voted and executed on the 2<sup>nd</sup> day of December 2025.



Doris Jurisson, Board Chair

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12-3-2025

Date

Corporate Resolution

I, Doris Jurisson, hereby certify that I am duly elected Clerk/Secretary/Officer  
*(Name of person attesting)*  
of NH Audubon Society. I hereby certify the following is a true copy of a vote taken at a  
*(Name of Corporation)*

meeting of the Board of Directors, duly called and held on December 5, 2025, at which  
a quorum of the directors were present and voting.

Voted: That Marc Nutter, Cons. Prgm. Dir. (may list more than one person) is duly  
*(Name and Title)*

authorized to enter into contracts or agreements on behalf of NH Audubon Society  
*(Name of Corporation)*

with the State of New Hampshire and any of its agencies and departments and further is  
authorized to execute any documents, which may in his judgment, be desirable or  
necessary to affect the purpose of this vote. Such authority excludes purchases or sales  
of land or interests in land and/or other assets in excess of \$25,000.

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 to which this certificate is attached. This authority **shall  
remain valid for thirty (30) days** from the date of this Corporate Resolution. I further certify  
that it is understood the State of New Hampshire will rely on this certificate as evidence the  
person(s) listed above currently occupy the positions(s) indicated and that they have full  
authority to bind the corporation. To the extent that there are 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: 2/02/2026

ATTEST:   
*(Signature of person attesting)*



# NONPROFIT COVER SHEET

A. **Entity Name:** Audubon Society of New Hampshire d.b.a. NH Audubon

*Mission Statement:* To protect New Hampshire's natural environment for wildlife and for people.

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

Marc Nutter – Conservation Program Director – [mnutter@nhaudubon.org](mailto:mnutter@nhaudubon.org) - 603-224-9909  
x337

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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>Doris Jurisson (Chair)</b>	Global Tech Support, retired.
<b>Sylvia Bates (Secretary)</b>	Director of Standards and Educational Services for the Land Trust Alliance, retired.
<b>Charlie Nims (Treasurer)</b>	Marlborough Manufacturing, Executive, retired.
<b>Mike Andrews</b>	former fighter pilot and instructor for U.S. Air Force, Retired Captain, United Airlines.
<b>Holly Bauer</b>	Retail Marketing and Marketing Databases, retired.
<b>Alexandra Breed</b>	Director at McLane Law, retired.
<b>Mike Cohen</b>	Appalachian Mountain Club Director of Conservation, retired.
<b>Paul Doscher</b>	Society for the Protection of NH's Forests, Vice-President, retired.
<b>Susan Goodwin</b>	Kent, CT School System, High School Chemistry Teacher, retired.
<b>Tom Lee</b>	University of New Hampshire, Plant Ecology Professor, retired.
<b>Sue Martin</b>	US Department of Education Publishing Specialist, retired.
<b>Debbie Stanley</b>	Executive Director, Ausbon Sargent Land Preservation Trust, retired.
<b>Jim Fitz</b>	Financial Services and US Coast Guard, retired.

**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>Pamela Hunt</b>	Senior Biologist for Avian Conservation	\$56,314	\$15,547
<b>Mickayla Johnston</b>	Avian Biologist	\$48,000	\$10,830
<b>Lindsay Herlihy</b>	Project Biologist	\$20,883	\$1,906

**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>

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
35857	Atlanta Opera, Inc. (The)	1575 Northside Drive NW Building 300, Suite 350	Atlanta	GA	30318	G	11/15/2026
31374	Atlanta Ronald McDonald House Charities, Inc.	3675 Crestwood Pkwy, Suite 350Duluth, GA 30096	Duluth	GA	30096	G	5/15/2026
32334	Atlantic Council of the United States, Inc.	1400 L Street, NW, 11th FloorWashington, DC 20005	Washington	DC	20005	X	5/15/2025
16943	Atlas Economic Research Foundation	4075 Wilson Boulevard, Suite 310Arlington, VA 22203	Arlington	VA	22203	G	5/15/2026
16211	Atria Cares, Inc.	300 East Market Street, Suite 100	Louisville	KY	40202	G	5/15/2026
35094	Atrium Health Foundation	310 W 20th Street, Suite 300Kansas City, MO 64108	Kansas City	MO	64108	G	5/15/2026
30343	Attachment & Trauma Network, Inc.	20301 W 98th StLenexa, KS 66220	Lenexa	KS	66220	G	11/15/2026
1415	Attitash Alpine Education Foundation	25 COUNTY ROAD	BEDFORD	NH	03110	G	5/15/2026
34146	Aubrey Mitsch Foundation	64 Camp Sargent Road	Merrimack	NH	03054	G	5/15/2026
30092	Aubrielle's Hope	PO Box 624	Concord	NH	03302	G	11/15/2026
10367	Auburn Children's House, A Montessori School	78 Rockingham Road	Auburn	NH	03032	G	11/15/2026
6093	Auburn Historical Association	102 Hooksett Road PO Box 6	Auburn	NH	03032	G	5/15/2027
2157	Auburn Little League Baseball	PO Box 85	Auburn	NH	03032	X	2/15/2021
17615	Auburn PTA	11 Eaton Hill Road	Auburn	NH	03032	G	1/15/2026
18893	Auburn Soccer Club	5 Westford Drive	Auburn	NH	03032	G	5/15/2026
11412	Auburn Theological Seminary	475 Riverside Drive, Suite 1800	New York	NY	10115	X	11/15/2020
14580	Auburn University Foundation	PO Box 3140Auburn, AL 36831-3140	Auburn	AL	36831-3140	G	8/15/2026
12786	Auburn Volunteer Firemen's Association, Inc.	55 Eaton Hill Road	Auburn	NH	03032	X	9/15/2024
34451	Audax Charitable Foundation, Inc.	101 Huntington Avenue, Floor 25	Boston	MA	02199	G	5/15/2026
10437	Audio Scripture Ministries	PO Box 1439Holland, MI 49422	Holland	MI	49422	G	2/14/2027
13976	Audubon Nature Institute, Inc.	600 Oakland Road NE	Cedar Rapids	IA	52402	X	5/15/2021
2158	Audubon Society of NH	84 Silk Farm Road	Concord	NH	03301	G	2/15/2027
31955	Augie's Quest to Cure ALS	3675 Crestwood Parkway, Suite 350	Duluth	GA	30096	G	5/15/2026
14690	Augustana College	639 38th Street	Rock Island	IL	61201-2296	X	5/15/2020
30441	Augustana College Association	2001 South Summit Avenue	Sioux Falls	SD	57197	X	6/15/2025
34854	Augustine Family Charitable Trust	65 Baptist Road	Canterbury	NH	03224	G	5/16/2026
32523	Augustine Institute, Inc.	16805 New Halls Ferry RoadFlorissant, MO 63034	Florissant	MO	63034	G	5/15/2026
4961	Aurum Foundation, Inc.	PO Box 336	Wilton	NH	03086	S	5/15/2028
35456	Ausable Freshwater Center, Inc.	PO Box 8	Wilmington	NY	12997	G	5/15/2026
3089	Ausbon Sargent Land Preservation Trust	PO Box 2040	New London	NH	03257-2040	G	11/15/2025
35553	Austin College	900 N Grand Ave Ste 6F	Sherman	TX	75090	G	11/15/2026
32820	Austin Community Foundation	4315 Guadalupe Street, Suite 300Austin, TX 78751	Austin	TX	78751	G	5/15/2026

Updated: February 18, 2026

**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:

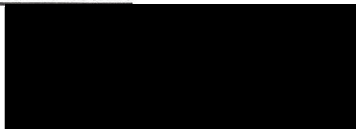
**1. INCOME STATEMENT**

	<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>	\$		

## **Pamela D. Hunt**



Audubon Society of NH  
84 Silk Farm Road  
Concord, NH 03301  
(603) 224-9909 ext. 328  
E-mail: [phunt@nhaudubon.org](mailto:phunt@nhaudubon.org)

### **Education**

- 1995 Ph.D. in Biology, Dartmouth College, Hanover, New Hampshire  
1989 M.A. in Zoology; University of Montana, Missoula, Montana  
1986 B.S. in Biology, with Honors; New York State College of Agriculture and Life Sciences, Cornell University, Ithaca, New York

### **Employment**

- 2000 to Present - Audubon Society of New Hampshire (ASNH)  
Fall 2000 through 2003 – Biodiversity Conservation Project Coordinator  
Fall 2002 through Present – Avian Conservation Biologist (duties include working with State Nongame Program on New Hampshire Wildlife Action Plan, research and monitoring of species of concern, regional bird conservation initiatives). Also involved in dragonfly biology and conservation.

### **Teaching Experience**

- 1995 to 2006 – Faculty for Granite State College (part of the University System of New Hampshire).  
Courses taught: Bird Ecology and Migration, Natural History of Northern New England.
- 1998-2002 – Adjunct Faculty at Plymouth State University, Plymouth, New Hampshire.  
Courses taught: Terrestrial Ecology, Ornithology, Biology of Sex Roles, Behavioral Ecology seminar, The Biosphere
- 1995-2000, 2005 – Adjunct Faculty at Colby-Sawyer College, New London, New Hampshire.  
Courses taught: Biology of Organisms, Animal Behavior, Ecology and Field Biology, Interactions in Biology, Introductory Cell Biology, Human Anatomy and Physiology I, Environmental Issues, Bird Ecology.

### **Research Experience**

- 2008 to 2016 – Habitat selection by the Eastern Whip-poor-will
- 2006 to present – Dragonfly distribution in New Hampshire, with a specialization in species of large rivers
- 2003 to present – Design and implementation of a nightjar monitoring program in the northeastern United States
- 2002 to present – Grasshopper bird and Purple Martin monitoring and conservation planning, NH Fish and Game Department and ASNH
- 2001-2003 – Use of urban and suburban landscapes by birds in New Hampshire
- 1996-2000 - Winter Ecology of Northern Waterthrush in Puerto Rico with Drs. Leonard Reitsma, Benjamin Steele, and Sherman Burson.

### **Papers Presented**

- June 17, 2023 – Dragonfly Society of the Americas, Lawton, OK  
“Ecology and Conservation of Northeastern Endemic Damselflies.”
- October 12, 2022 – Association of Field Ornithologists, Plymouth, MA

“Cliff Swallow Nest Success in a Declining Population”

April 23, 2017 – Northeast Natural History Conference, Cromwell, CT  
“Identifying Regional Species of Greatest Conservation Need”

October, 9, 2014 – Northeast-Southeast Partners in Flight Conference, Virginia Beach, VA  
“Declines in aerial insectivorous birds in the Northeast: A call to action.”

May 30, 2014 – Wilson Ornithological Society and Association of Field Ornithologists, Newport, RI  
“Extra-territorial movements by Eastern Whip-poor-wills (*Antrostomus vociferus*)”

August 17, 2012 – North American Ornithological Conference, Vancouver, BC  
“Habitat use by the Eastern Whip-poor-will in managed forest landscapes”

May 5, 2012 – Dragonfly Society of the Americas, Florence, SC  
“The New Hampshire Dragonfly Survey: Mapping the odonata of the Granite State”

April 18, 2011 – Northeast Fish and Wildlife Conference, Manchester, NH  
“The NH Dragonfly Survey: Using Volunteers to Gather Distributional Data on NH's Odonata”

April 8, 2011 – Northeastern Natural History Conference, Albany, NY  
“Use of Exuviae to Determine Dragonfly Species Distributions Along New Hampshire's Major Rivers”  
Also presented at North American Benthological Society (Providence, RI: May 24, 2011)

March 12, 2011 – Association of Field Ornithologists, Kearney, NE  
“Using Auditory Detections to Assess Habitat Use in the Eastern Whip-poor-will”  
Also presented at Northeast Natural History Conference (Albany, NY: April 7, 2011) and Northeast Fish and Wildlife Conference (Manchester, NH: April 18, 2100)

February 9, 2010 – American Ornithologists' Union, San Diego, CA  
“Winter Distribution of the Sex and Age Classes of the Yellow-rumped Warbler”

August 8, 2008 – American Ornithologists' Union, Portland, OR  
“Assessing Population Trends and Monitoring Strategies for North American Nightjars”

February 16, 2008 – Fourth International Partners in Flight Conference, McAllen, TX  
“Revising New Hampshire's List of Threatened and Endangered Species”

July 28, 2007 – Dragonfly Society of the Americas, Springerville, AZ  
“Dragonflies of the Connecticut and Merrimack Rivers in New Hampshire”

October 4, 2006 – IV North American Ornithological Conference, Veracruz, Mexico  
“Developing a Regional Monitoring Program for Nightjars: An Example from the Northeastern U.S.”

April 21, 2006 – Northeast Natural History Conference, Albany, NY  
“Assessing the Conservation Status of Odonata in New Hampshire”

August 26, 2005 – American Ornithologists' Union, Santa Barbara, CA  
“Site Fidelity in an Isolated Population of Blackpoll Warblers in New Hampshire”

### **Invited Presentations**

January 28, 2023 – Birds Across New England: The Audubon Regional Conservation Symposium, Bristol, RI  
“The State of New Hampshire's Birds”

September 7, 2018 – Annual Meeting of Wisconsin Bird Conservation Initiative: Keynote Address

“Aerial Insectivores: The Who, What, Where, and Why of an Emerging Conservation Issue”

July 14, 2018 – Symposium celebrating 50 years of avian research at Hubbard Brook, Plymouth, NH  
“Land Use, Landscape Change, and Crepuscular Ornithology”

**Papers Published**

Tosa, M.I., A.J. Roberts, A.K. Tegeler, P.K. Devers, L.A.M. Parker, P.D. Hunt, B.D. Watts, M. Huang, A.C. Vitz, S.H. Schweitzer, S. Robinson, M.D. Palumbo, R. Rebozo. 2025. Design of a monitoring program to advance nightjar conservation along the Atlantic Flyway. *Wildlife Society Bulletin*. DOI: 10.1002/wsb.1581

Young B., N. Dodge, P. Hunt, M. Ormes, M. Schlesinger, and H. Shaw. 2019. Using citizen science data to support conservation in environmental regulatory contexts. *Biological Conservation* 237: 57-62.

Hunt, P.D. 2016. Extra-territorial movements by Eastern Whip-poor-wills. *North Am. Bird Bander* 41: 97-102.

White, E.L., Hunt, P.D., Schlesinger, M.D., Corser, J.D., and deMaynadier, P.D. 2015. Prioritizing Odonata for conservation action in the northeastern USA. *Freshwater Science* 34:1079–1093.

DeLuca, W., R. Holberton, P.D. Hunt and B.C. Eliason. 2013. Blackpoll Warbler (*Setophaga striata*), The Birds of North America Online (A. Poole, Ed.). Ithaca: Cornell Lab of Ornithology; Retrieved from the Birds of North America Online: <http://bna.birds.cornell.edu.bnaproxy.birds.cornell.edu/bna/species/431>. doi:10.2173/bna.431

Bried, J.T., B.J. Hager, P.D. Hunt, J.N. Fox, H.J. Jensen, and K.M. Vowels. 2011. Bias of reduced-effort community surveys for adult Odonata of lentic waters. *Insect Conservation and Diversity*. doi: 10.1111/j.1752-4598.2011.00156.x

Hunt, P.D., M. Blust, and F. Morrison. 2010. Lotic Odonata of the Connecticut River in New Hampshire and Vermont. *Northeastern Naturalist* 17: 175-188.

Bried, J.T., P. Hunt, and W.B. Worthen. 2007. How often and how long? Studying temporal survey design for adult odonates. *Argia* 18: 8-11.

Burson, S.L., III, L.R. Reitsma, and P.D. Hunt. 2005. Conservation implications of multiple habitat use by Northern Waterthrushes during the non-breeding season. *Journal of Caribbean Ornithology* 18:72-76.

Hunt, P.D., L. Reitsma, S.L. Burson III, and B. B. Steele. 2005. Spatial and temporal distribution of Northern Waterthrushes among nonbreeding habitats in southwestern Puerto Rico. *Biotropica* 37: 697-701.

Hunt, P. 2005. Additional notes on the Odonata of the Cayman Islands. *Argia* 17(1): 16.

Reitsma, L., P. Hunt, S.L. Burson, III, and B.B. Steele. 2002. Site fidelity and ephemeral habitat occupancy: Northern Waterthrush use of Puerto Rican black mangroves during the nonbreeding season. *Wilson Bull.* 114: 99-105.

DeLuca, W., R. Holberton, P. D. Hunt, and B. C. Eliason. 2020. Blackpoll Warbler (*Setophaga striata*), version 1.0. In *Birds of the World* (A. F. Poole, Editor). Cornell Lab of Ornithology, Ithaca, NY, USA. <https://doi.org/10.2173/bow.bkpwar.01>

Hunt, P.D. and Flaspohler, D.J. 1998. Yellow-rumped Warbler (*Dendroica coronata*). In *The Birds of North America*, No. 376 (A. Poole and F. Gill, eds.). The Birds of North America, Inc., Philadelphia, Pennsylvania.

Hunt, P.D. 1998. Evidence from a landscape population model of the importance of early successional habitat to the American Redstart. *Conservation Biology* 12: 1377-1389.

Hunt, P.D. 1996. Habitat selection by American Redstarts along a successional gradient in northern hardwoods

forest: Evaluation of habitat quality. *Auk* 113:875-888.

### **Other Selected Publications**

- Hunt, P.D. 2021. The State of New Hampshire's Birds – A Conservation Guide. New Hampshire Audubon, Concord, NH.
- Hunt, P.D., V. Brown, R. Butler, P. deMaynadier, L. Harper, L. Saucier, R. Somes, and E. White. 2020. A Conservation Plan for the Endemic Damselflies of the Northeast. A report to the Sarah K. de Coizart Article TENTH Perpetual Charitable Trust. New Hampshire Audubon, Concord.
- White, E.L., P.D. Hunt, M.D. Schlesinger, J.D. Corser, and P.G. DeMaynadier. 2014. A Conservation Status Assessment of Odonata for the Northeastern United States. Report to Northeastern Association of Fish and Wildlife Agencies. New York Natural Heritage Program, Albany, NY.
- Hunt, P.D. 2013. Habitat use by the Eastern Whip-poor-will (*Antrostomus vociferus*) in New Hampshire. Report to the New Hampshire Fish and Game Department, Nongame and Endangered Species Program. Audubon Society of New Hampshire, Concord.
- Hunt, P.D. 2012. The New Hampshire Dragonfly Survey: A Final Report. Report to the New Hampshire Fish and Game Department, Nongame and Endangered Species Program. Audubon Society of New Hampshire, Concord.
- Hunt, P.D. 2009. The State of New Hampshire's Birds: 2009. Report to the New Hampshire Fish and Game Department, Nongame and Endangered Species Program. Audubon Society of New Hampshire, Concord.
- Hunt, P.D. 2008. Monitoring Nightjar and Shrub-scrub Bird Response to Habitat Condition and Management. Report to the American Bird Conservancy. Audubon Society of New Hampshire, Concord.
- McKinley, P., and P. Hunt. 2008. Avian Use of the Hampton-Seabrook Estuary: 2006-2007. Report to the New Hampshire Fish and Game Department, Nongame and Endangered Species Program. Audubon Society of New Hampshire, Concord.
- Hunt, P. D. 2007. Northeast Nightjar Survey: 2007 Summary. Report to the Northeast Coordinated Bird Monitoring Program and Nuttall Ornithological Club. Audubon Society of New Hampshire, Concord.
- Hunt, P. D. 2006. An analysis of Whip-poor-will habitat use in the Piscataquog River watershed: 2003-2005. Report to the Piscataquog Watershed Association and Russell Piscataquog Watershed Foundation. Audubon Society of New Hampshire, Concord.
- Hunt, P., S. Mirick, R. Quinn, T. Richards, and R. Suomala. 2004. A Checklist of the Birds of New Hampshire. New Hampshire Audubon, Concord.

In addition, Pamela Hunt has authored or co-authored several pieces of the 2005, 2015, and 2025 New Hampshire Wildlife Action Plans, including species profiles for several birds and insects, parts of several threat and strategy summaries, and a monitoring strategy for the state's wildlife of conservation concern. She also authored nine species accounts for the Vermont Breeding Bird Atlas.

### **Societal Affiliations**

American Ornithological Society (elected member 2018 onward)  
Wilson Ornithological Society  
Association of Field Ornithologists  
Birds Caribbean (formerly Society for the Conservation and Study of Caribbean Birds)  
Dragonfly Society of the Americas

### **Miscellaneous Activities**

2019 to present – Member of Leadership Team for Eastern Working Group of Partners in Flight.

2009 to 2015 – Member of Concord Conservation Commission, City of Concord, NH

1996 to 2015 – Regional editor (New England: winter) for "North American Birds"

1994 to 2005 – Member of New Hampshire Rare Birds Committee.

1991 to 2016 – Seasonal editor for New Hampshire Bird Records, ASNH



# MICKAYLA M. JOHNSTON

## EDUCATION

**Master of Science in Environmental Biology:** 4.0 GPA August 2022  
*University of Massachusetts Boston, Boston, MA*  
Thesis: Exploring urban effects on Red-Winged Blackbirds (*Agelaius phoeniceus*) using citizen science and field data across the species' range

**Bachelor of Arts in Biology and Environmental Science:** 4.0 GPA May 2018  
*Keene State College, Keene, NH*

## PUBLICATIONS

Johnston, MM, Feldman, RE, De León, LF. (2023). Range-wide site-occupancy modeling of Red-winged Blackbirds (*Agelaius phoeniceus*). *Journal of Urban Ecology*, 9(1).  
<https://doi.org/10.1093/jue/juad015>.

## EXPERIENCE

**Avian Biologist** November 2025 – Present  
*New Hampshire Audubon*

- Design and coordinate statewide monitoring and research initiatives for prioritized species of greatest conservation need, as informed by the State Wildlife Action Plan
- Ensure that focal avian monitoring efforts meet State management objectives and data needs
- Recruit, train, and motivate project volunteers to achieve conservation outcomes
- Coordinate with State and Federal agencies to implement and promote wildlife management initiatives for avian species of greatest conservation need
- Provide technical assistance to NGOs, local, State, and Federal agencies, as well as private and corporate landowners to support habitat management and implementation of Best Management Practices for priority avian species
- Collect, organize, manage, analyze, and interpret biological data to inform conservation decisions and develop audience-appropriate outreach materials to promote avian conservation and other organizational initiatives to various audiences including the public, landowners, and professional conferences

**Wildlife Action Plan Coordinator** November 2023 – November 2025  
*New Hampshire Fish and Game Nongame and Endangered Species Program*

- Collaborate with local and regional partners and relay relevant information to NHFG staff, as it relates to Wildlife Action Plan revision
- Organize, manage, and analyze large data files using Excel and R
- Develop long and short-term project timelines; delegate tasks among team members to ensure continuous progress
- Prepare agendas and lead monthly Wildlife Action Plan Implementation Team meetings; develop goals and objectives for the team based on revision timeline; summarize team decision points and integrate into the revision process
- Maintain organized and structured documents, including Word files, Excel spreadsheets, and R scripts that are regularly updated

**MICKAYLA M. JOHNSTON**

- Developed a communication plan and strategic outreach materials for diverse audiences; partnered with NHFG public affairs and partners to distribute across print, digital, and presentation formats

**Conservation Biologist II** June 2022 – August 2022 & March 2023 – September 2023  
*Massachusetts Department of Conservation and Recreation, Revere, MA*

- Trained and supervised shorebird monitors in collecting biological field data; planned and assigned daily tasks to meet compliance monitoring objectives
- Collected, organized, and analyzed biological field data in accordance with MassWildlife's standardized reporting requirements
- Conducted vegetation surveys on beaches using a standardized transect method
- Provided biological technical expertise to the DCR on topics related to threatened and endangered shorebird conservation and management
  - Collaborated with DCR departments to ensure the agency was in compliance with the Operations and Maintenance Plan and Habitat Conservation Plan
- Designed community outreach programs and educated the public on shorebird conservation

**Toddler Teacher** September 2022 – March 2023  
*Boston Outdoor Preschool Network, Wellesley, MA*

- Developed and facilitated age-appropriate environmental education curriculum in an outdoor classroom environment
- Guided children through nature-based seasonal explorations, helping to build an understanding of New England plants, animals, and ecosystems
- Introduced children to ecological concepts through hands-on activities
- Created a physically and emotionally safe learning environment in outdoor classrooms

**Graduate Researcher** September 2019 – August 2022  
*University of Massachusetts Boston, Boston, MA*

- Independently designed and implemented a thesis research project
- Directed field expeditions in the Northeast and in Yucatán, Mexico
- Captured birds using mist-nets for banding, collection of morphological data, and blood samples
- Conducted spatial and statistical analyses of large-scale citizen science datasets and remote sensing data using R and ArcPro
- Interpreted results of spatial and statistical modeling in the context of current literature, expressed findings in the form of a thesis manuscript, presentations, and peer-reviewed published journal article
- Conducted laboratory procedures to analyze field samples, including DNA extraction, quantitative polymerase chain reaction (qPCR), and gel electrophoresis
- Applied for and successfully secured grants to fund field and laboratory research; developed and managed project budget

**Conservation Intern** May 2017 – August 2017  
*Harris Center for Conservation Education, Hancock, NH*

- Collected, organized, and entered biological field data for environmental organizations, including forest inventories, vernal pool surveys, culvert assessments, and Common Nighthawk observations
- Conducted invasive plant species removal and habitat restoration projects
- Assisted with citizen science trainings and nature walks hosted by The Harris Center
- Navigated through remote wooded areas using GPS

**MICKAYLA M. JOHNSTON**

- Implemented trail maintenance projects and assisted with conservation easement monitoring

**RELEVANT SKILLS**

- **Field skills:** Bird banding; mist-netting; blood sample collection; avian behavioral, productivity, and morphological data collection; forest inventory; New England plant and animal ID; invasive plant species ID; GPS navigation; vernal pool surveys; telemetry
- **Technical communication:** Public speaking; biological report writing; grant proposal and report writing; communication and outreach planning and material development
- **Data management:** Large database organization; data analysis; statistical modeling; data visualization
- **Programming:** R, ArcPro
- **Microsoft Office:** Excel, PowerPoint, Word, Outlook, Microsoft Cloud

**RELEVANT PROJECTS**

- Introduction to Biological Data Science Final Project** 2020  
*University of Massachusetts Boston, Boston, MA*  
 Exploring the Effects of Landcover Type on Red-Winged Blackbirds (*Agelaius phoeniceus*) ([link](#))
- Introduction to Biological Data Science Midterm Project** 2020  
*University of Massachusetts Boston, Boston, MA*  
 auk Cheat Sheet for eBird Data Processing in R ([link](#))

**GRANTS & AWARDS**

- American Ornithological Society Student Membership Award 2020
- Graduate Student Assembly Research Fund 2019  
*University of Massachusetts Boston, Boston, MA*
- Summa Cum Laude 2018  
*Keene State College, Keene, NH*
- Aubrey Thomas '62 Biology Proficiency Award 2018  
*Keene State College, Keene, NH*

# Lindsay Herlihy

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## SKILLS & EXPERTISE

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- ❖ **Scientific field work** - Enthusiastically complete a wide variety of responsibilities in outdoor field conditions during all seasons; task proficiency includes, but is not limited to: bird banding (including mist net operation and bird extraction), animal body morphology measurements, application of Lotek radio tags (via leg-loop harness on birds and adhesives on insects), resighting radio-tagged organisms using handheld receiver and antenna, field sampling of whole organism and/or animal parts, animal behavior observations
- ❖ **Recordkeeping & data integrity** - Maintain accurate, complete, and organized station records and scientific data for multiple, simultaneous field operations; includes independent projects and full-time wildlife research stations
- ❖ **Collaboration & building connections** - Use clear, honest, and concise verbal and written communication strategies and active listening to build trusting and collaborative relationships
- ❖ **Volunteer management** - Coordinate and manage all on-site volunteer efforts for a variety of field projects, including a wildlife research station located on a small, offshore island in Maine
- ❖ **Science communication & education** - Develop educational resources (from lesson plans to adult education presentations); use clear, accurate, and engaging verbal and written communication to share complex scientific information with diverse audiences aged 12+
- ❖ **Laboratory skills** - Safely and competently perform laboratory analyses including DNA extraction, PCR, and microarray preparations; careful, efficient, and meticulous handling of laboratory chemicals and biological specimens, including blood, excrement, tissue, and feather samples
- ❖ **Experimental design** - Generate testable hypotheses pertaining to ecology and wildlife biology and design targeted experiments to test hypotheses with appropriate controls
- ❖ **Statistical analysis** - Utilize R statistical software to analyze data and evaluate hypotheses in the process of ecological research
- ❖ **ArcGIS** - Import, compile, visualize, manipulate, and basic analysis of spatial data
- ❖ **Time management** - Apply efficient strategies to complete diverse tasks related to personnel training and management, laboratory and/or field tasks, and interpersonal communication
- ❖ **Microsoft Office Suite** - Utilize Word, PowerPoint, and Excel to create informational content, maintain databases for active research, and analyze data related to life science experiments
- ❖ **Remote meeting** - Conduct and attend professional meetings remotely for collaboration in a professional learning community and professional development, using Google Meet and Zoom

## RESEARCH EXPERIENCE

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**Black Mountain Banding Station**, North Sutton, NH Jan 2024 - present  
*Lead Researcher* - Establish and operate new field research site in accordance with the Institute of Bird Population Monitoring Avian Productivity and Survivorship program and Project OwlNet; collaborate with Harris Center for Conservation Education to assist with American Kestrel nestbox project (lead bander) and pilot study for Northern Saw-whet Owl migratory connectivity (Lotek tag application beginning in Fall 2026)

## RESEARCH EXPERIENCE (continued)

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**Audubon Society of New Hampshire**, Concord, NH 2002 - present  
*Volunteer (2002 - 2025)* - Volunteer Naturalist, Raptor Care Volunteer, Project Nighthawk Volunteer, eBird Reviewer  
*Project Biologist (2024 - present)* - Radio tagging and monitoring Wood Thrush breeding populations; coordinate and implement research efforts for Common Nighthawk breeding biology and behavior; coordinate and implement research efforts for Monarch butterfly radio tagging

**Appledore Island Migration Station**, Appledore Island, ME 2003 - present  
*Bander-in-Charge* - Operate isolated field station and manage volunteers for long-term monitoring of songbird migration

**Normandeau Associates**, Bedford, NH 2015 - 2016  
*Laboratory & field technician* - Contributed to long-term monitoring of striped bass (*Morone saxatilis*) and white perch (*Morone americana*) in the Hudson River; assisted with survey of total benthic meiofauna population and diversity off the coast of Staten Island, NY; performed field collections of soft-shell clam (*Mya arenaria*) adults and spat as a part of a long-term monitoring program of the Hampton, NH clam flats

**University of Rhode Island**, Kingston, RI 2013 - 2015  
*URI Center for Vector-Borne Disease - Graduate Research Assistant* - Determined efficacy of EPA-classified minimal risk natural pesticide for control of *Ixodes scapularis* in residential yards

**Green Mountain College**, Poultney, VT 2007 - 2011  
*Undergraduate thesis* - Investigated the presence and prevalence of *Borrelia burgdorferi* in peridomestic bird populations

## RECENT EMPLOYMENT

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**Audubon Society of New Hampshire**, Concord, NH May 2024 - present  
*Project Biologist*

**New England Tutors**, Barrington, NH Jun. 2023 - present  
*Freelance Tutor & Executive Function Coach*

**Kearsarge Regional High School**, North Sutton, NH 2017 - 2023  
*Chemistry & Life Science Teacher*

**Substitute Teacher & Special Education Paraeducator** 2016 - 2017  
*NH School Administrative Unit #19, Goffstown, NH*  
*NH School Administrative Unit #1, Peterborough, NH*  
*Crotched Mountain School, Greenfield, NH*

**Normandeau Associates**, Bedford, NH 2015 - 2016  
*Laboratory & field technician*

**University of Rhode Island**, Kingston, RI 2013 - 2015  
 Dept. of Plant Science & Entomology, Supervisor: Dr. Roger LeBrun  
*Graduate Researcher & Teaching Assistant*

## EDUCATION

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**University of Rhode Island**, Kinston, RI 2013 - 2015  
 Post-graduate courses, 33 credits completed, GPA 3.91

**Green Mountain College**, Poultney, VT 2007 - 2011  
 Bachelor of Arts, Biological Systems Research *magna cum laude*

BAKER  
NEWMAN  
NOYES

# The Audubon Society of New Hampshire

## Financial Statements

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

Baker Newman & Noyes LLC  
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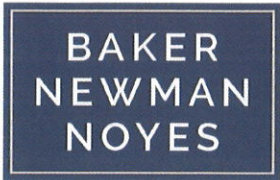
**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

**FINANCIAL STATEMENTS**

For the Years Ended March 31, 2025 and 2024

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
The Audubon Society of New Hampshire

### Opinion

We have audited the financial statements of The Audubon Society of New Hampshire (the Society) which comprise the statements of financial position as of March 31, 2025 and 2024, the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as of March 31, 2025 and 2024, and the changes in its net assets, functional expenses and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Society 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 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 Society's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

To the Board of Trustees  
The Audubon Society of New Hampshire

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

In performing an audit in accordance with GAAS, we:

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

*Baku Newman & Noyes LLC*

Manchester, New Hampshire  
September 4, 2025

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

STATEMENTS OF FINANCIAL POSITION

March 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 2,830,134	\$ 2,834,559
Accounts receivable	109,300	100,276
Merchandise inventories	36,853	50,373
Prepaid expense	64,302	63,775
Other current assets	—	3,189
Contributions and bequests receivable	<u>212,871</u>	<u>311,883</u>
Total current assets	3,253,460	3,364,055
Property and equipment, net of accumulated depreciation of \$3,732,460 and \$3,508,769 in 2025 and 2024, respectively	11,956,484	11,977,127
Other assets:		
Investments at fair value	4,235,073	3,850,623
Split-interest agreements	<u>4,714,252</u>	<u>3,357,390</u>
Total other assets	<u>8,949,325</u>	<u>7,208,013</u>
Total assets	<u>\$24,159,269</u>	<u>\$22,549,195</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 85,261	\$ 70,397
Accrued payroll and related liabilities	96,218	74,283
Deferred revenue	217,404	195,028
Current portion of long-term debt	<u>28,851</u>	<u>27,272</u>
Total current liabilities	427,734	366,980
Long-term liabilities:		
Long-term debt, less current maturities	<u>581,398</u>	<u>610,240</u>
Total long-term liabilities	<u>581,398</u>	<u>610,240</u>
Total liabilities	1,009,132	977,220
Net assets:		
Without donor restrictions	3,616,535	4,175,059
With donor restrictions	<u>19,533,602</u>	<u>17,396,916</u>
Total net assets	<u>23,150,137</u>	<u>21,571,975</u>
Total liabilities and net assets	<u>\$24,159,269</u>	<u>\$22,549,195</u>

See accompanying notes.

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended March 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and support:			
Contributions	\$ 550,501	\$ 657,028	\$ 1,207,529
Bequests	542,938	535,883	1,078,821
Grants	25,000	394,015	419,015
Contracts	126,779	-	126,779
Memberships	141,013	-	141,013
Programs, events, and visitor fees	81,838	273,337	355,175
Sale of merchandise, net of cost of goods sold	29,919	-	29,919
Investment income (loss):			
Interest & dividends	119,622	135,051	254,673
Realized (loss) gain	(5,131)	84,286	79,155
Unrealized gain	4,605	825,748	830,353
Pooled income funds:			
Interest and dividends	-	35,136	35,136
Realized gain	-	3,916	3,916
Unrealized gain	-	2,197	2,197
Distribution to beneficiaries	-	(74,119)	(74,119)
Other income	114,667	-	114,667
Net assets released from restrictions	<u>735,792</u>	<u>(735,792)</u>	<u>-</u>
Total revenue and support	<u>2,467,543</u>	<u>2,136,686</u>	<u>4,604,229</u>
Expenses:			
Programs:			
Conservation	672,494	-	672,494
Newfound Audubon Center	21,210	-	21,210
Massabesic Audubon Center	316,621	-	316,621
Silk Farm Audubon Center	<u>899,740</u>	<u>-</u>	<u>899,740</u>
Total program expenses	1,910,065	-	1,910,065
Supporting:			
General and administrative	711,902	-	711,902
Membership, development and communication	<u>397,228</u>	<u>-</u>	<u>397,228</u>
Total supporting expenses	<u>1,109,130</u>	<u>-</u>	<u>1,109,130</u>
Total expenses	<u>3,019,195</u>	<u>-</u>	<u>3,019,195</u>
Non-operating:			
Tax payments	<u>6,872</u>	<u>-</u>	<u>6,872</u>
Change in net assets	(558,524)	2,136,686	1,578,162
Net assets, beginning of year	<u>4,175,059</u>	<u>17,396,916</u>	<u>21,571,975</u>
Net assets, end of year	<u>\$3,616,535</u>	<u>\$19,533,602</u>	<u>\$23,150,137</u>

See accompanying notes.

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended March 31, 2024

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
Revenues and support:			
Contributions	\$ 384,706	\$ 149,130	\$ 533,836
Bequests	982,960	-	982,960
Grants	12,000	494,406	506,406
Contributions – land	-	1,005,000	1,005,000
Contracts	115,562	-	115,562
Memberships	127,840	-	127,840
Programs, events, and visitor fees	405,540	-	405,540
Sale of merchandise, net of cost of goods sold	45,626	-	45,626
Investment income:			
Interest & dividends	94,845	85,290	180,135
Realized gain	16,860	52,546	69,406
Unrealized gain	95,170	311,790	406,960
Pooled income funds:			
Interest and dividends	-	34,189	34,189
Realized loss	-	(11,420)	(11,420)
Unrealized gain	-	125,556	125,556
Distribution to beneficiaries	-	(72,279)	(72,279)
Other income	103,339	29,220	132,559
Net assets released from restrictions	<u>896,519</u>	<u>(896,519)</u>	<u>-</u>
Total revenue and support	3,280,967	1,306,909	4,587,876
Expenses:			
Programs:			
Conservation	613,355	-	613,355
Newfound Audubon Center	31,875	-	31,875
Massabesic Audubon Center	272,154	-	272,154
Silk Farm Audubon Center	<u>853,199</u>	<u>-</u>	<u>853,199</u>
Total program expenses	1,770,583	-	1,770,583
Supporting:			
General and administrative	614,942	-	614,942
Membership, development and communication	<u>358,489</u>	<u>-</u>	<u>358,489</u>
Total supporting expenses	<u>973,431</u>	<u>-</u>	<u>973,431</u>
Total expenses	<u>2,744,014</u>	<u>-</u>	<u>2,744,014</u>
Non-operating:			
Tax payments	<u>14,128</u>	<u>-</u>	<u>14,128</u>
Change in net assets	522,825	1,306,909	1,829,734
Net assets, beginning of year	<u>3,652,234</u>	<u>16,090,007</u>	<u>19,742,241</u>
Net assets, end of year	<u>\$4,175,059</u>	<u>\$17,396,916</u>	<u>\$21,571,975</u>

See accompanying notes.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2025

Expenses	Programs				Supporting			Total 2025	
	Conservation	Newfound Audubon Center	Massabesic Audubon Center	Silk Farm Audubon Center	Total Programs	Membership, Development and Communication	General and Administration		Total Supporting
Advertising	\$ -	\$ -	\$ 8,160	\$ 3,079	\$ 11,239	\$ 2,714	\$ 1,286	\$ 4,000	\$ 15,239
Bad debts	-	-	-	-	-	-	9,897	9,897	9,897
Bank fees	1	-	5,133	5,630	10,764	-	16,282	16,282	27,046
Conference and meetings	1,485	127	878	1,599	4,089	2,340	6,098	8,438	12,527
Depreciation and amortization	-	-	-	223,690	223,690	-	-	-	223,690
Dues and subscriptions	8,398	6	557	2,235	11,196	1,280	3,542	4,822	16,018
Employee benefits	28,830	440	12,955	29,580	71,805	15,566	34,268	49,834	121,639
Insurance	2,997	(2,125)	1,199	2,907	4,978	1,588	84,931	86,519	91,497
Interest expense	-	-	-	-	-	-	28,043	28,043	28,043
Miscellaneous	-	-	-	6,050	6,050	-	(61)	(61)	5,989
Office expenses	2,542	128	4,002	16,809	23,481	24,552	15,568	40,120	63,601
Payroll taxes	29,655	549	14,769	31,428	76,401	15,653	22,743	38,396	114,797
Printing and postage	6,437	-	273	8,316	15,026	25,369	1,163	26,532	41,558
Professional services	151,067	700	4,409	3,910	160,086	86,382	166,466	252,848	412,934
Program expenses	11,851	56	8,949	9,012	29,868	6,783	551	7,334	37,202
Property taxes	15,286	-	-	-	15,286	-	-	-	15,286
Repairs and maintenance	3,010	5,169	28,393	87,908	124,480	122	155	277	124,757
Salaries and wages	394,445	7,469	201,199	425,109	1,028,222	212,803	317,835	530,638	1,558,860
Travel and entertainment	12,835	605	3,251	1,487	18,178	2,076	690	2,766	20,944
Utilities	3,655	8,086	22,494	40,991	75,226	-	2,445	2,445	77,671
Total expenses	\$672,494	\$21,210	\$316,621	\$899,740	\$1,910,065	\$397,228	\$711,902	\$1,109,130	\$3,019,195

See accompanying notes.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2024

Expenses	Programs				Supporting		Total 2024		
	Conservation	Newfound Audubon Center	Massabesic Audubon Center	Silk Farm Audubon Center	Total Programs	Membership, Development and Communication		General and Administration	
Advertising	\$ -	\$ -	\$ 7,109	\$ 3,110	\$ 10,219	\$ 1,946	\$ 19	\$ 1,965	\$ 12,184
Bad debts	-	-	-	-	-	-	1,027	1,027	1,027
Bank fees	-	-	-	-	-	-	14,777	14,777	14,777
Conference and meetings	5,589	135	1,277	1,586	8,587	2,115	4,013	6,128	14,715
Depreciation and amortization	-	-	-	215,872	215,872	-	-	-	215,872
Dues and subscriptions	5,639	-	1,275	5,113	12,027	3,217	3,268	6,485	18,512
Employee benefits	29,852	1,367	12,988	29,125	73,332	16,136	27,350	43,486	116,818
Insurance	2,690	974	1,415	2,894	7,973	1,374	82,562	83,936	91,909
Interest expense	-	-	-	-	-	-	34,978	34,978	34,978
Miscellaneous	-	-	466	5,869	6,335	1,446	-	1,446	7,781
Office expenses	998	73	5,917	18,271	25,259	33,821	(9,619)	24,202	49,461
Payroll taxes	25,944	1,538	11,857	26,041	65,380	13,787	16,168	29,955	95,335
Printing and postage	12,380	107	-	13,223	25,710	25,220	17	25,237	50,947
Professional services	100,633	300	102	17,995	119,030	62,910	147,627	210,537	329,567
Program expenses	25,672	2,082	14,935	15,783	58,472	1,766	62	1,828	60,300
Property taxes	4,869	-	-	-	4,869	-	-	-	4,869
Repairs and maintenance	14,313	3,518	32,091	80,800	130,722	-	-	-	130,722
Salaries and wages	367,278	17,192	157,162	364,665	906,297	191,619	290,910	482,529	1,388,826
Travel and entertainment	16,953	539	1,592	1,402	20,486	3,132	546	3,678	24,164
Utilities	545	4,050	23,968	51,450	80,013	-	1,237	1,237	81,250
Total expenses	\$613,355	\$31,875	\$272,154	\$853,199	\$1,770,583	\$358,489	\$614,942	\$973,431	\$2,744,014

See accompanying notes.

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

STATEMENTS OF CASH FLOWS

Years Ended March 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Increase in net assets	\$ 1,578,162	\$ 1,829,734
Adjustments to reconcile increase in net assets to net cash (used) provided by operating activities:		
Depreciation and amortization	223,690	215,872
Realized and unrealized investment gains	(915,621)	(590,502)
Restricted contributions, bequests, grants, and income	(1,860,263)	(1,648,536)
(Increase) decrease in operating assets:		
Accounts receivable	(9,024)	(41,007)
Merchandise inventories	13,520	(7,085)
Prepaid expense	(527)	(20,851)
Other current assets	99,012	(1,689)
Unrestricted contributions and bequests receivable	3,189	483,209
Split interest agreements and investments	37,919	(174,888)
Increase (decrease) in operating liabilities:		
Accounts payable	14,864	16,150
Accrued payroll and related liabilities	21,935	9,247
Deferred revenue	22,376	51,354
Gift annuity payable	<u>—</u>	<u>(56,889)</u>
Net cash (used) provided by operating activities	(770,768)	64,119
Cash flows from investing activities:		
Purchase of investments	(956,796)	(715,314)
Proceeds from sales of investments	634,641	976,222
Purchases of property and equipment	<u>(219,721)</u>	<u>(256,735)</u>
Net cash (used) provided by investing activities	(541,876)	4,173
Cash flows from financing activities:		
Principal payments on long-term debt	(27,263)	(25,687)
Restricted contributions, bequests, grants, and income	<u>1,335,482</u>	<u>643,536</u>
Net cash provided by financing activities	<u>1,308,219</u>	<u>617,849</u>
Net change in cash and cash equivalents	(4,425)	686,141
Cash and cash equivalents at beginning of year	<u>2,834,559</u>	<u>2,148,418</u>
Cash and cash equivalents at end of year	<u>\$ 2,830,134</u>	<u>\$ 2,834,559</u>
Supplemental cash flow disclosures:		
Interest	<u>\$ 28,043</u>	<u>\$ 34,978</u>
Non-cash operating and investing activities:		
Donated property and equipment	\$ —	\$ 1,005,000
Donated investments	524,781	—

See accompanying notes.

# THE AUDUBON SOCIETY OF NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

### 1. Nature of Society

The Audubon Society of New Hampshire (the Society) is a not-for-profit organization, incorporated under the laws of the State of New Hampshire. The Society was established in 1914 as a statewide membership organization dedicated to protecting New Hampshire's wildlife and environment through education and conservation. Contributions, program and event fees, and contracts represent the Society's primary sources of revenues.

### 2. Significant Accounting Policies

#### Basis of Accounting

The financial statements of the Society have been prepared on the accrual basis of accounting, consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

#### Basis of Presentation

The Society reports information regarding its financial position and activities according to two categories of net assets: net assets with donor restrictions and net assets without donor restrictions. Descriptions of these net asset categories are as follows:

- a. *Net assets without donor restrictions:* Net assets without donor restrictions are available for use at the discretion of the Board of Trustees and/or management for general operating purposes. From time to time, the Board of Trustees designates a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion. For example, the Board has designated a portion of net assets without donor restrictions as a quasi-endowment (an amount to be treated by management as if it were part of the donor restricted endowment) for the purpose of securing the Society's long-term financial viability.
- b. *Net assets with donor restrictions:* Net assets with donor restrictions consists of assets whose use is limited by donor-imposed, time and/or purpose restrictions and also includes the accumulated appreciation and depreciation related to donor-restricted endowment funds. The Society reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Society to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board-approved spending policy.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

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

*Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the 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 the estimates.

*Revenue and Revenue Recognition*

Grants and other contributions of cash and other assets are reported as donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donations received with restrictions that are met in the same reporting period are reported as unrestricted support and increase net assets without donor restrictions.

Contributions of donated noncash assets (other than permanent collection contributions) are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Revenues from retail sales or program services are recognized when performance obligations are satisfied.

*Cash and Cash Equivalents*

For purposes of cash flow statement presentation, the Society considers investments with a maturity of three months or less to be cash equivalents. The Society maintains cash in bank deposit accounts which, at times, may exceed federally insured limits. The Society has not experienced any losses in such accounts, and management believes it is not exposed to any significant risk on cash and cash equivalents.

*Accounts and Contributions and Bequests Receivable*

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to an allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collections efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. No allowance for doubtful accounts was deemed necessary for the years ended March 31, 2025 and 2024.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

2. **Significant Account Policies (Continued)**

Property and Equipment

Property and equipment are recorded at cost if purchased or fair value at the date of the gift if donated, and are being depreciated using the straight-line method over estimated useful lives as follows:

<u>Description</u>	<u>Years</u>
Land improvements	10
Buildings and improvements	10 – 40
Equipment	3 – 10
Vehicles	5

Investments

Investments are stated at fair value. Gains and losses on investments are computed on the specific identification basis. Investment income and realized and unrealized gains/losses are included in revenue and other income without donor restrictions unless restricted by donor or law. In addition, investment returns from donor restricted net assets are classified as donor restricted until appropriated for expenditures.

Investments, in general, are exposed to various risks, such as interest rate, credit, liquidity and overall market volatility. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position and activities.

Endowment income is distributed to the Society quarterly and is based upon a three-year rolling average of the unit value multiplied by the predetermined rate of 4% for support of sanctuaries, specific projects, and general operations. This predetermined income is recorded as donor restricted income, which is released from restriction when the related expenses are recorded. Accordingly, these amounts are included in net assets released from restriction as part of net assets, without donor restriction.

Art Collection

As allowed by Other Presentation Matters – *General (subtopic 360-45): Disclosure of Art, Historical Treasures, and Similar Assets*, the Society does not capitalize its collections as an asset in the statement of financial position. The art collection includes John James Audubon’s “Viviparous Quadrupeds of North America.”

Purchases of collection items are recorded as decreases in unrestricted net assets in the year in which the items are acquired, or as a decrease in net assets with donor restrictions if the assets used to purchase the items are restricted by donors. Contributed collection items are not reflected on the financial statements. Proceeds from deaccessions or insurance recoveries are reflected as increases in the appropriate net asset classes.

## THE AUDUBON SOCIETY OF NEW HAMPSHIRE

### NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

#### 2. Significant Account Policies (Continued)

##### Deferred Revenues

Deferred revenues consist primarily of the deposits on summer camp programs and deposits on contract revenue.

##### Income Taxes

The Society is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, (IRC) whereby only unrelated business income, as described by Section 512(a)(1) of the IRC, is subject to federal income tax. For the years ended March 31, 2025 and 2024, there was no significant liability for a tax on unrelated business income.

The Society has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740, *Accounting for Uncertainty in Income Taxes*. Accordingly, management has evaluated the Society's tax positions and concluded the Society has maintained its tax-exempt status, does not have any significant unrelated business income, and has taken no uncertain tax positions that require adjustment or disclosure in the financial statements. With few exceptions, the Society is no longer subject to income tax examinations by the U.S. federal or state tax authorities for tax years before the tax year ending before March 31, 2021.

##### Volunteer Services

The Society is a membership organization whose volunteers work directly with Society personnel to further the Society's mission. Volunteers serve in teaching positions as trip leaders and assistants, act as environmental advocates, provide field assistance in managing and monitoring wildlife populations, act as sanctuary caretakers, and provide administrative and grounds keeping services. The value of such services has not been recorded in the financial statements.

##### Functional Allocation of Expenses

The costs of providing program and supporting activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas, while indirect costs that benefit multiple functional areas have been allocated based on the square footage used or by a number of employees working on the various functional areas.

##### Merchandise Inventories

Inventories are stated at the lower of cost or net realizable value. Inventories are comprised of birdseed, bird feeders, books, music, and assorted merchandise related to the Society's programs and functions.

##### Advertising

The Society follows the policy of charging the costs of advertising to expense as incurred. The total advertising costs for the years ended March 31, 2025 and 2024 were \$15,239 and \$12,184, respectively.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

2. **Significant Account Policies (Continued)**

*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 financial statements. Management has evaluated subsequent events through September 4, 2025, which is the date the financial statements were available to be issued.

3. **Investments and Fair Value Measurements**

The composition of investments and split interest agreement holdings consist of the following at March 31:

<u>Description</u>	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 324,641	\$ 358,325
Common stocks	3,857,046	3,461,600
Fixed income instruments	2,566,638	2,057,088
Real estate, Moultonborough, New Hampshire	<u>2,201,000</u>	<u>1,331,000</u>
Total investments	<u>\$8,949,325</u>	<u>\$7,208,013</u>

*Fair Value Measurement and Disclosure*

Fair value is defined as the exchange price that would be received for an asset in the principal or most advantageous market for the asset 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 – Valuations are based on quoted prices in active markets for identical assets.

Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the same term of the assets.

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets.

Following is a description of the valuation methodologies used for assets measured at fair value:

*Cash, cash equivalents, and common stocks:* Valued at the quoted price reported in the active market in which the investment is traded.

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

**3. Investments and Fair Value Measurements (Continued)**

*Fixed income:* Fixed income securities are valued based on inputs not quoted in active markets, but corroborated by market data.

*Real estate, Moultonborough, New Hampshire:* Value based on a market appraisal. The latest appraisal was received in the fiscal year ended March 31, 2025.

The following tables show, by level within the fair value hierarchy, the Organization's financial assets that are accounted for at fair value on a recurring basis as of March 31:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2025</u>				
Cash	\$ 324,641	\$ —	\$ —	\$ 324,641
Common stocks	3,857,046	—	—	3,857,046
Fixed income	<u>—</u>	<u>2,566,638</u>	<u>—</u>	<u>2,566,638</u>
	4,181,687	2,566,638	—	6,748,325
Real estate, Moultonborough, New Hampshire	<u>—</u>	<u>—</u>	<u>2,201,000</u>	<u>2,201,000</u>
	<u>\$4,181,687</u>	<u>\$2,566,638</u>	<u>\$2,201,000</u>	<u>\$8,949,325</u>
<u>2024</u>				
Cash	\$ 358,325	\$ —	\$ —	\$ 358,325
Common stocks	3,461,600	—	—	3,461,600
Fixed income	<u>—</u>	<u>2,057,088</u>	<u>—</u>	<u>2,057,088</u>
	3,819,925	2,057,088	—	5,877,013
Real estate, Moultonborough, New Hampshire	<u>—</u>	<u>—</u>	<u>1,331,000</u>	<u>1,331,000</u>
	<u>\$3,819,925</u>	<u>\$2,057,088</u>	<u>\$1,331,000</u>	<u>\$7,208,013</u>

The Society's investments consist of donor-restricted endowment funds established for a variety of purposes, board-designated endowment funds and undesignated funds. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The following is a rollforward of the balance sheet amount for real estate classified by the Society within Level 3 of the fair value hierarchy defined above for the year ended March 31:

Fair value, beginning of year	\$1,331,000
Change in fair market value	<u>870,000</u>
Fair value, end of year	<u>\$2,201,000</u>

# THE AUDUBON SOCIETY OF NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

### 4. Endowment Funds and Net Assets

The Society adheres to the *Other Presentation Matters* section of the *Presentation of Financial Statements for Not-for-Profit Organizations* topic of FASB ASC 958-205-45. ASC 958-205-45 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the *Uniform Prudent Management of Institutional Funds Act* (UPMIFA). ASC 958-205-45 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA, effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Society adopted ASC 958-205-45 for the year ended March 31, 2009. The Society's endowment includes twenty-one donor-restricted endowment funds. As required by U.S. GAAP, net assets associated with endowment funds, including any funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Society have interpreted UPMIFA as allowing the Society to allocate for expenditure or accumulate so much of an endowment fund as the Society determines to be 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 instrument.

As a result of this interpretation, the Society classifies as net assets with donor restriction (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in endowment net assets is classified as restricted net assets until those amounts are appropriated for expenditure by the Society in a manner consistent with the standard of prudence prescribed in UPMIFA.

In accordance with UPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Society, and (7) the investment policies of the Society.

#### Investment Return Objectives, Risk Parameters and Strategies

The Society has adopted investment policies, approved by the Board of Trustees, 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 emphasizes equity-based and income-based investments that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of accumulated interest and dividends income to be reinvested or used as needed, while growing the funds if possible.

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

**4. Endowment Funds and Net Assets (Continued)**

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.

*Spending Policy*

The Society has a policy of appropriating for distribution 4% of its entire endowment fund's average fair value over the prior twelve quarters through the calendar year-end preceding the fiscal year in which the distribution is planned unless additional amounts are appropriated by the Board. The Society expects the current spending practice to allow its endowment funds to grow, which is consistent with the Society's objective to maintain the purchasing power of the endowment assets and to provide additional real growth through investment return. Under this policy, \$141,085 and \$137,750 was appropriated for expenditures for years ended March 31, 2025 and 2024, respectively. The Society also has a policy that permits spending from underwater endowment funds depending on the degree to which the fund is underwater, unless otherwise precluded by donor intent or relevant laws and regulations.

The composition of the endowment account as of March 31, 2025 and 2024 is as follows:

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
<u>2025</u>			
Board-designated endowment funds	\$ 1,112,207	\$ —	\$ 1,112,207
Donor-restricted endowment funds	<u>—</u>	<u>3,121,866</u>	<u>3,121,866</u>
Total	<u>\$ 1,112,207</u>	<u>\$ 3,121,866</u>	<u>\$ 4,234,073</u>
<u>2024</u>			
Board-designated endowment funds	\$ 1,112,732	\$ —	\$ 1,112,732
Donor-restricted endowment funds	<u>—</u>	<u>2,653,627</u>	<u>2,653,627</u>
Total	<u>\$ 1,112,732</u>	<u>\$ 2,653,627</u>	<u>\$ 3,766,359</u>

Changes in the endowment account for the year ended March 31, 2025 and 2024 are as follows:

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
<u>2025</u>			
Endowment net assets, beginning of year	\$ 1,112,732	\$ 2,653,627	\$ 3,766,359
Investment income	—	104,167	104,167
Realized and unrealized loss	(525)	(21,714)	(22,239)
Contributions	—	526,871	526,871
Appropriation of endowment net assets for expenditures	<u>—</u>	<u>(141,085)</u>	<u>(141,085)</u>
Endowment net assets, end of year	<u>\$ 1,112,207</u>	<u>\$ 3,121,866</u>	<u>\$ 4,234,073</u>

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

**4. Endowment Funds and Net Assets (Continued)**

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
<u>2024</u>			
Endowment net assets, beginning of year	\$ 980,705	\$2,448,410	\$3,429,115
Investment income	27,524	67,374	94,898
Realized and unrealized gain	104,503	239,013	343,516
Contributions	—	36,580	36,580
Appropriation of endowment net assets for expenditures	<u>—</u>	<u>(137,750)</u>	<u>(137,750)</u>
Endowment net assets, end of year	<u>\$1,112,732</u>	<u>\$2,653,627</u>	<u>\$3,766,359</u>

**5. Split-Interest Agreements**

The Society is the beneficiary of income and remainder trusts. The Society's interest in these split-interest agreements is reported as a contribution in the year in which it is notified of its interest. The present value of the Society's interest in split-interest agreements approximates the fair value of the Society's proportional share of the assets of the trusts. Valuation changes are reported as a change in value of split-interest agreements in the statement of activities and change in net assets. The Society was named as a beneficiary of a trust in fiscal year 2025, with the fair value of the assets being \$511,738 at March 31, 2025.

The Society established a pooled income fund in March 1993. Contributions to the fund are measured at the fair value of the assets to be received, discounted for the estimated time period until the donor's death using discount rates between 4.2% and 9.4%. Until a donor's death, the donor or designated beneficiary is paid the income (as defined under the arrangement) earned on the donor's assigned units. Upon the donor's death, the value of the units reverts to the Society. Amortization of the discount is recognized as a change in value of split-interest agreements in net assets with donor restriction in the statement of activities and change in net assets.

Split-interest agreements consist of the following at March 31:

	<u>2025</u>	<u>2024</u>
Markus Trust (perpetual income trust)	\$2,840,936	\$1,997,985
Chase Trust (perpetual income trust)	105,162	102,451
Pooled income fund	1,256,416	1,256,954
Taft Family Trust (perpetual income trust)	<u>511,738</u>	<u>—</u>
Total split-interest agreements	<u>\$4,714,252</u>	<u>\$3,357,390</u>

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

**6. Long-Term Debt**

Long-term debt consists of the following at March 31:

	<u>2025</u>	<u>2024</u>
Installment note payable, Yankee Farm Credit; converted from a variable interest rate to a fixed interest rate of 6.10% during the year ended March 31, 2018; payable in monthly installments of principal and interest of \$4,414; due February 2038; collateralized by real estate of the Society	\$474,523	\$497,885
Installment note payable, Small Business Administration, with an interest rate of 2.75%; payable in monthly installments of principal and interest of \$641 through April 2050. The loan is secured by the assets of the Society	<u>135,726</u>	<u>139,627</u>
	610,249	637,512
Less current portion	<u>(28,851)</u>	<u>(27,272)</u>
Total long-term debt, less current portion	<u>\$581,398</u>	<u>\$610,240</u>

Aggregate maturities required on long-term debt at March 31 are as follows:

2026	\$ 28,851
2027	30,524
2028	32,290
2029	34,030
2030	36,178
Thereafter	<u>448,376</u>
Total	<u>\$610,249</u>

**7. Property and Equipment**

Property and equipment consisted of the following at March 31:

	<u>2025</u>	<u>2024</u>
Land and improvements	\$ 9,165,965	\$ 9,165,965
Building and improvements	6,116,144	5,991,713
Equipment	299,673	285,809
Furniture and fixtures	27,930	27,930
Vehicles	69,232	4,479
Intangible assets	<u>10,000</u>	<u>10,000</u>
	15,688,944	15,485,896
Less accumulated depreciation	<u>(3,732,460)</u>	<u>(3,508,769)</u>
Property and equipment, net	<u>\$11,956,484</u>	<u>\$11,977,127</u>

**THE AUDUBON SOCIETY OF NEW HAMPSHIRE**

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

**8. Liquidity and Availability of Resources**

The Society has the following financial assets available within one year of the statement of financial position to meet cash needs for general expenditure:

Cash and cash equivalents	\$ 2,830,134
Accounts receivable	109,300
Investments	4,235,073
Unrestricted contributions and bequests receivable	212,871
Split-interest agreements	<u>4,714,252</u>
Total financial assets	12,101,630
Less amounts unavailable for general expenditures within one year, due to:	
Split-interest agreements	4,714,252
Real estate	<u>2,201,000</u>
Total amounts available for general expenditure within one year	5,186,378
Amounts unavailable to management without Board's approval:	
Donor – restricted endowment funds	<u>3,121,866</u>
Total financial assets available to management for general expenditure within one year	\$ <u>2,064,512</u>

**9. Employee Retirement Plan**

The Society has a tax deferred Annuity Retirement Plan that allows employees to make voluntary contributions, on a pre-tax basis, through salary reduction. The Society at times may make a matching contribution for each participating employee up to 6% of the participant's compensation. The Society started making regular contributions to employee 403b accounts in May 2024. The total amount contributed for the year ending March 31, 2025 is \$18,709. The society did not make matching contributions for the year ending March 31, 2024.

**10. Contingent Liabilities**

The Society has contracts with various state and federal agencies to provide conservation and other services. Under the terms of these agreements, the Society is required to provide the contracted services within the contract period for purposes specified in the budget. If program expenditures are determined not to have been made in compliance with the approved budget, the Society may be required to repay such funds.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

March 31, 2025 and 2024

11. National Wildlife Federation Affiliation

A formal affiliation between the National Wildlife Federation (NWF) and the Society was effective November 5, 2011. The benefits to the Society are both programmatic and pragmatic.

Programmatically, NWF's mission focus is wildlife conservation. Its programs are rooted in policy, science, and education. Its scope is national. The Society's mission is protecting New Hampshire's environment for wildlife and for people. The Society's programs focus on policy, conservation science, education and land protection. The Society's focus is statewide, but many of the issues are national in scope, e.g., bird conservation and climate change.

Working with NWF, the Society has access to talented people whose knowledge complements the Society's staff. NWF serves a coordinating role for its New England affiliates and facilitates communication among the Society staff and other NWF affiliates working on the same issues.

From a practical standpoint, NWF is a large organization with more than 7,000 members in New Hampshire to whom the Society has access. A key organization goal for the Society is to build the membership base. Given the similarity in missions and work, NWF members are likely to be interested in the Society, but in all probability have never been asked to join. NWF offers affiliate training to help them build capacity and seeks to strengthen the regional environmental community through its affiliates. Annually, NWF and the Society identify areas on which to work together. Currently, capacity building is the primary focus. The scientific and policy staff are identifying additional areas of mutual interest and collaborating on an issue-by-issue basis.

12. Net Assets Without Donor Restrictions

The detail of net assets without donor restrictions is as follows at March 31:

	<u>2025</u>	<u>2024</u>
Undesignated	\$ 816,803	\$ 1,374,802
Land	1,687,525	1,687,525
Board designated endowment	<u>1,112,207</u>	<u>1,112,732</u>
Total net assets without donor restrictions	<u>\$3,616,535</u>	<u>\$4,175,059</u>

13. Net Assets With Donor Restrictions

The detail of net assets with donor restrictions is as follows at March 31:

	<u>2025</u>	<u>2024</u>
Subject to expenditure for specified purpose or time frame	\$ 4,222,974	\$ 3,911,389
Split interest agreement	4,714,252	3,357,390
Endowment subject to spending policy and appropriation	3,121,866	2,653,627
Permanent land holdings	<u>7,474,510</u>	<u>7,474,510</u>
Total net assets with donor restrictions	<u>\$19,533,602</u>	<u>\$17,396,916</u>