

STATE OF NEW HAMPSHIRE
 DEPARTMENT OF HEALTH AND HUMAN SERVICES
 DIVISION FOR CHILDREN, YOUTH & FAMILIES

Lori A. Weaver
 Commissioner

Marie Noonan
 Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
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May 12, 2026

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to enter into a **Sole Source** contract with Colby-Sawyer College (VC #154111), New London, NH, in the amount of \$90,000 for a child welfare tuition partnership to provide educational opportunities, in the field of social work, to qualified current and future employees of the Division for Children, Youth and Families, with the option to renew for up to two (2) additional years, effective July 1, 2026 upon Governor and Council approval through June 30, 2028. 75% Federal Funds. 25% General Funds.

Funds are available in the following account for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Year 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-042-421010-32200000- HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: - DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, BUREAU OF PROF & STRATEGIC DEV

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	067-500557	Education Training	42102029	\$45,000
2028	067-500557	Education Training	42102029	\$45,000
			Total	\$90,000

EXPLANATION

This request is **Sole Source** because the Contractor is one (1) of three (3) colleges/universities in the state that meet the Federal accreditation requirements for Title IV-E funding for a child welfare tuition partnership to provide educational opportunities in the field of social work to qualified current and future employees of the Division for Children, Youth and Families (DCYF). The Department currently has Child Welfare Tuition Partnerships with the University of New Hampshire and Plymouth State University, and is adding the Contractor, Colby-Sawyer College, to increase opportunities and geographic areas served for potential interns.

The purpose of this request is for the Contractor to recruit students within the Master of Social Work program to provide a two-year post graduate service commitment to DCYF, in exchange for one (1) year of tuition payments. The Contractor will increase the number of staff that are fully trained, which allows new staff to immediately carry their own caseload of families, youth and children. This also provides an opportunity for current State employees to pursue further education and training in the field of social work. The Child Welfare Tuition Program strengthens the Department's ability to assist families in identifying and accessing services that improve child welfare, safety, permanency and wellbeing. The Contractor will ensure the proper coursework preparation for the DCYF workforce, as well as incorporate current social work research into DCYF staff training programs.

The Department is mandated by State and Federal regulations, 45 CFR 1356.60 Fiscal Requirements, Title IV-E, to provide ongoing educational opportunities specific to children and families serviced by DCYF. Over the past five (5) State Fiscal Years, the Department has gained seventeen (17) DCYF staff members through the Child Welfare Tuition Partnerships who have remained with the Department beyond their required service commitment. The Department expects to increase this number with the addition of Colby-Sawyer. A recent survey of both recent graduates and long-term DCYF employees resulted in over eighty percent (80%) stating they plan to stay at DCYF after their Title IV-E agreements end. Students reported strengths of the program to include quality of supervision, applied learning, developing personal relationships, and fostering a supportive relationship between DCYF and the Universities.

DCYF has experienced employee attrition rates that exceed the availability of properly trained/educated child welfare professionals to fill such vacancies, which has caused significant delays in recruitment. The Child Welfare Tuition Partnership provides DCYF with a mechanism to recruit and retain employees and cultivate a skilled and competent workforce in the social work field. Funds in this agreement, for a Child Welfare Tuition Partnership, will be used to address the lack of properly trained/educated child welfare professionals in the workplace and fill vacant positions due to high employee attrition experienced by DCYF.

Approximately two (2) individuals will participate in the program during State Fiscal Years 2027 and 2028.

The Department will monitor contracted services through review and assessment of:

- Annual recommendations from the Child Welfare Tuition Partnership program and an outline of the steps taken for improvement of the program; and
- A year-end report providing a complete program overview, the accomplishments towards program goals and performance measures linked to outcomes including return on investment, learning needs assessments gathered during the report year, learning session(s) evaluation results, and program cost effectiveness that includes costs per attendee and/or course.

As referenced in Exhibit A of the attached agreement, the parties have the option to extend the agreement for up two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, the Department will be unable to expand their internship opportunities and may be unable to recruit students from the Contractor's Master of Science in Social Work programs, address DCYF staff vacancies and retention challenges, or provide employees with opportunities for higher education.

Area served: Statewide.

Source of Federal Funds: ALN 93.658, FAIN 2501NHFOST.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lori A. Weaver". The signature is written in a cursive, flowing style.

For:

Lori A. Weaver
Commissioner

Subject: SS-2027-DCYF-04-CHILD-01/Child Welfare Tuition Partnership

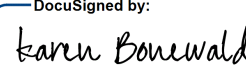

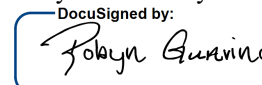
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Colby-Sawyer College		1.4 Contractor Address 541 Main Sreet, New London, NH 03257	
1.5 Contractor Phone Number (603) 526-3750	1.6 Account Unit and Class TBD	1.7 Completion Date 6/30/2028	1.8 Price Limitation \$90,000
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/18/2026		1.12 Name and Title of Contractor Signatory Karen Bonewald VP of Finance & Administration	
1.13 State Agency Signature DocuSigned by:  Date: 5/20/2026		1.14 Name and Title of State Agency Signatory Marie Noonan DCYF Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/21/2026			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State’s liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor’s order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State’s point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State’s discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report (“Termination Report”) describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State’s discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. “Change of Control” means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys’ fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State’s sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

**New Hampshire Department of Health and Human Services
Child Welfare Tuition Partnership**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions
 - 1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2026 (“Effective Date”).
 - 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:
 - 3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
 - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
 - 6.1. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients’ Bill of Rights, civil rights and equal employment opportunity laws, and the Governor’s order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
 - 1.4. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:
 - 12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor’s performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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**New Hampshire Department of Health and Human Services
Child Welfare Tuition Partnership**

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must award eligible students with tuition assistance, in accordance with the Title IV-E tuition assistance requirements in 45 CFR 1356.60 Fiscal Requirements, Title IV-E, and in accordance with the tuition assistance program as described in eCFR: 45 CFR 235.63 – Conditions for FFP, which must include, but is not limited to:

1.1.1. Selecting eligible students through a competitive screening process, which includes the following three (3) steps:

1.1.1.1. Collaborative determination of eligibility of candidacy to the Child Welfare Tuition Partnership by the Contractor and a Department of Children, Youth and Families (DCYF) representative using agreed upon criteria (see section 1.14.);

1.1.1.2. Final interview with each candidate facilitated collaboratively by a Selection Committee comprised of the Contractor and two (2) DCYF representatives; and

1.1.1.3. A day-long shadowing experience and written reflection completed by each candidate, reviewed by the Selection Committee.

1.1.2. Ensuring tuition assistance is equitably awarded to students.

1.1.3. Allocating funds for tuition and stipend assistance to be available each semester.

1.1.4. Utilizing information gathered during annual reviews and evaluation of participants in promotional materials to assure continuous quality improvement.

1.2. The Contractor must ensure the provisions of service, internship, and reimbursement are accepted and adhered to by the student prior to awarding any tuition assistance by executing the attached, applicable Work Program Agreement (see Attachment 1 and Attachment 2). The Contractor must:

1.2.1. Explain the service commitment requirement (see section 1.15.) and ensure candidates understand the repayment agreement should they not follow through with the program;

1.2.2. Ensure that students have an additional “check-in” meeting with the Selection Committee between selection and internship if the internship will not begin for twelve (12) months or more after initial acceptance into the program;

1.2.3. Forward the original agreement to DCYF, retaining a copy for their

**New Hampshire Department of Health and Human Services
Child Welfare Tuition Partnership**

EXHIBIT B

- records;
- 1.2.4. Provide DCYF documentation of all costs paid through the program to the Contractor on behalf of a candidate within thirty (30) days of any request from DCYF;
 - 1.2.5. Terminate the internship and explain the repayment requirement to any candidate who fails to follow DCYF policies upon notification from DCYF of such failure; and
 - 1.2.6. Obtain a signed agreement from candidates employed by DCYF regarding service commitment and repayment if candidate fails to meet the terms of the agreement. The Contractor must:
 - 1.2.6.1. Explain the service commitment requirement (see section 1.15.) and ensure candidate's understanding of repayment should they not follow through with the program requirements;
 - 1.2.6.2. Forward the original agreement to DCYF, retaining a copy for their records;
 - 1.2.6.3. Within thirty (30) days of a request by DCYF, provide documentation of all costs paid through the program, on behalf of a candidate, to DCYF.
 - 1.3. The Contractor must develop, update, and provide materials; including, but not limited to, brochures and web-site advertising, as approved by the Department, which promotes the Child Welfare Tuition Partnership. The Contractor must:
 - 1.3.1. Ensure that potentially eligible students in all Master of Social Work (MSW) programs (e.g. main campus, online, advance standing) are made aware of the tuition opportunity.
 - 1.3.2. Provide students written and verbal information regarding the Child Welfare Tuition Partnership.
 - 1.3.3. Discuss the Child Welfare Tuition Partnership as one (1) of the core opportunities at the Field Instruction Training held each winter.
 - 1.3.4. Hold two (2) annual information meetings for individuals interested in learning more about child welfare job opportunities.
 - 1.3.5. Ensure the Child Welfare Tuition Partnership application and brochure are available on-line on the Contractor's website, as well as in hard copy publicly displayed in the Department of Social Work on Campus.
 - 1.4. The Contractor must accommodate students working full time by adjusting their course schedules on an individual basis, as well as offering some evening courses.

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**New Hampshire Department of Health and Human Services
Child Welfare Tuition Partnership**

EXHIBIT B

- 1.5. The Contractor must invite the DCYF Training Administrator to serve as a member of the Contractor's Advisory Board and review curriculum in child welfare to match current State of New Hampshire practices.
- 1.6. The Contractor must ensure course content is reviewed and updated annually to be consistent with policy and practice improvements made by DCYF, including, but not limited to:
 - 1.6.1. Ensuring the Program Director or designee will participate in the DCYF Workforce Development Committee, which focuses on workforce recruitment and retention, at the Department of Health and Human Services (DHHS); and
 - 1.6.2. Ensuring DCYF guest speakers are included in child welfare electives.
- 1.7. The Contractor must share the results of the annually updated course content with the DCYF Training Administrator.
- 1.8. The Contractor must identify and evaluate student participant needs, both as students and prospective DCYF employees, which includes, but is not limited to:
 - 1.8.1. Providing recommendations for improvements;
 - 1.8.2. Identifying current program challenges; and
 - 1.8.3. Addressing barriers to meeting student needs.
- 1.9. The Contractor must examine Title IV-E program outcomes, which includes but is not limited to assessing participants' child welfare knowledge upon entry to the program and post-graduation from the program.
- 1.10. The Contractor must conduct a Title IV-E Student Transition Survey, as co-developed with the Department, which includes, but is not limited to:
 - 1.10.1. Ensuring past and present Title IV-E students receive the survey through one of the following methods:
 - 1.10.1.1. In-Person;
 - 1.10.1.2. In a group setting; or
 - 1.10.1.3. Through use of a web-based survey.
 - 1.10.2. Collecting survey results;
 - 1.10.3. Analyzing survey results; and
 - 1.10.4. Providing survey results and summary analysis in an annual evaluation report and reporting the results to DCYF following each year of internship.
- 1.11. The Contractor must collaborate with the DCYF Bureau of Professional^{PS} and

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Strategic Development (BPSD), to determine desired process and outcome measures and identify appropriate measurement tools.

- 1.12. The Contractor must provide staffing that includes, but is not limited to, a Project Director with a minimum of a Master's level degree in Social Work.
- 1.13. The Contractor must schedule and attend a meeting with the DCYF Training Administrator or designee and the BPSD Bureau Chief or designee and other DCYF staff at DCYF's discretion prior to the start of the fall semester after the contract is awarded to discuss the details and plans for the contract.

Criteria for Selection

- 1.14. The Contractor must utilize Criteria for Selection/Acceptance into the Colby-Sawyer College ("Colby-Sawyer") Master of Social Work (MSW) Program, which includes but is not limited to:

- 1.14.1. Candidate must have a permanent New Hampshire address or have the approval of the DCYF Training Administrator or designee.
- 1.14.2. Candidate must be enrolled in the MSW Program (sample Schedule and Course Descriptions located on Campus website.)
- 1.14.3. Candidate must provide documented proof of acceptance into the MSW Program.
- 1.14.4. Candidate must be in good standing with Colby-Sawyer.
- 1.14.5. A written application, submitted timely, including a three (3) to four (4) page essay detailing the following:
 - 1.14.5.1. Personal information, permanent mailing address, working phone number, personal email address, background education, and experience relating to social work and child welfare;
 - 1.14.5.2. How an MSW would improve the quality of the candidate's capacity for working in the field of child welfare;
 - 1.14.5.3. Feedback on the realistic job previews for the Child Protective Service Worker;
 - 1.14.5.4. Description of how the candidate sees themselves working for DCYF post-graduation and how that fits into their career goals;
 - 1.14.5.5. Description of the candidate's current child welfare job, if applicable, including caseloads and responsibilities; and
 - 1.14.5.6. Description of all relevant volunteer activities.

- 1.14.6. Three (3) letters of recommendation. Each letter shall include, at a minimum:

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- 1.14.6.1. In what capacity the writer has worked with the candidate;
- 1.14.6.2. How long the writer has known the candidate;
- 1.14.6.3. Why the writer is recommending the candidate for the Child Welfare Tuition Partnership;
- 1.14.6.4. If the candidate is currently an employee of DCYF, one (1) of the letters of recommendation must be submitted by his or her immediate supervisor and detail the following:
 - 1.14.6.4.1. How the supervisor thinks an MSW will improve the quality of the candidate's work;
 - 1.14.6.4.2. Commitment to and outline of how the supervisor will adjust the candidate's job responsibilities (i.e., flex time);
 - 1.14.6.4.3. The candidate's job performance, strengths, and areas needing improvement; and
 - 1.14.6.4.4. The qualities the applicant possesses, which make applicant a successful candidate for this program.
- 1.14.7. To ensure candidate is potentially eligible for future employment with DCYF and therefore potentially able to fulfill the Child Welfare Tuition partnership service commitment, the candidate must submit to and successfully pass a criminal background check, a Bureau of Adult and Aging Services (BAAS) check, pursuant to RSA 161-F:49, and a DCYF Central Registry check, pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals serviced under this Agreement, at the time of application and at the start of their internship, if over six (6) months since initial check.
- 1.14.8. Once the Contractor has determined the set of eligible candidates, the Child Welfare Tuition Partnership Program Director will coordinate a schedule for candidate interviews with the Selection Committee.
- 1.14.9. Each candidate shall complete an interview that is conducted with at least three (3) members of the Selection Committee. Suggested interview questions include:
 - 1.14.9.1. Why do you want to be a part of DCYF?
 - 1.14.9.2. Summarize your reaction to the DCYF Realistic Job Previews for child Protective Service Workers?
 - 1.14.9.3. What do you feel are your strengths and areas needing improvement?
 - 1.14.9.4. Why do you think you should be chosen for Child Welfare

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- 1.14.9.5. How will you balance your school, internship, and work responsibilities?
- 1.14.9.6. How supportive do you feel your co-workers and supervisor will be of your decision to further your education?
- 1.14.9.7. Where do you see yourself in five (5) years?
- 1.14.10. The Selection committee shall refer each candidate for a one-day job shadowing in a DCYF office.
- 1.14.11. The DCYF Training Administrator will arrange a shadowing date with DCYF; and
 - 1.14.11.1. Upon completion of the shadowing experience, candidates will submit a one-page written reflection of their experience to the committee for consideration in the selection process.
 - 1.14.11.2. Objectivity: No candidates will be offered a place in the Child Welfare Tuition Partnership until all components of the selection process have been completed, including the job shadowing and written reflections.
- 1.14.12. The Selection Committee shall make the final selection of Child Welfare Tuition Partnership participants from the pool of candidates they have determined eligible for the Child Welfare Tuition Partnership. Final candidate selection will be based on a point system. The written components of the application and the interview will be weighted as follows:
 - 1.14.12.1. Personal statement: four (4) points.
 - 1.14.12.2. Letters of reference: four (4) points.
 - 1.14.12.3. Grade Point Average (GPA): four (4) points.
 - 1.14.12.4. Social work exposure: four (4) points.
 - 1.14.12.5. Interview: eight (8) points.
 - 1.14.12.6. Shadowing experience and written reflection: eight (8) points.

Criteria for Service Commitment of Participants:

- 1.15. The Contractor must ensure the criteria used for participants in the Colby-Sawyer MSW program includes, but is not limited to:
 - 1.15.1. Participants shall have a service commitment to DCYF of two (2)

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years of full-time employment for each year of tuition provided through the Child Welfare Tuition Partnership;


- 1.15.2. Part-time students will have a modified commitment period of one (1) year of full-time DCYF employment for each academic year (two [2] semesters) of education provided;
- 1.15.3. This service commitment does not begin until the participant has successfully completed the Colby-Sawyer Child Welfare Tuition Partnership and received their MSW from the Campus;
- 1.15.4. All participants are required to possess and maintain a valid driver's license, reliable transportation, liability insurance and, as referenced in 1.14.7., successfully pass another criminal records check, DCYF Central Registry check and a BAAS check prior to beginning the participant's practicum experience, if over six (6) months since initial check. The requirements shall be met, and remain in full force, for a period of no less than three (3) months after completing the Colby-Sawyer Child Welfare Tuition Partnership; and
- 1.15.5. If said participant, due to unforeseen circumstances (illness of self or immediate family member), must break off or take leave of absence from their education, a letter of explanation must be sent, by the participant, to the Colby-Sawyer Child Welfare Tuition Partnership Program Director.
 - 1.15.5.1. The letter should include the date of anticipated return, if any;
 - 1.15.5.2. The Colby-Sawyer Child Welfare Tuition Partnership Program Director will make a recommendation for acceptance to the DCYF Director or his/her Designee; and
 - 1.15.5.3. If the participant does not return, he/she will be required to refund NH DHHS/DCYF the entire amount of tuition paid through this Child Welfare Tuition Partnership, stipends, including an additional administrative fee of 10% of the total cost expended through the program on behalf of the participant.
- 1.15.6. If said participant does not accept employment with DCYF, voluntarily leaves employment prior to fulfilling the service commitment referenced above, or fails to complete all of the required coursework (achieving at least the grade of "C" in foundation courses) or does not remain in good standing with the Campus's Department of Social Work and with DCYF throughout the completion of the Colby-Sawyer Child Welfare Tuition Partnership, participant will be required to

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refund the entire amount of tuition paid through this Child Welfare Tuition Partnership, stipends and an additional administrative fee of 10% of the total cost expended through the program on behalf of the participant.

- 1.15.6.1. No refund will be required under extenuating circumstances as approved by the DCYF Training Administrator or DCYF designee, or if there is not a job vacancy within two (2) months of the participant's completion of the Colby-Sawyer Child Welfare Tuition Partnership and receipt of their MSW, or if DCYF does not hire the participant within two (2) months.
- 1.15.6.2. Current employees will be required to refund a prorated amount of tuition paid based upon the participant's time in service after the time commitment begins.
- 1.16. The Contractor must terminate, and explain, with DCYF present, the repayment requirement to any candidate who fails to follow DCYF policies, upon notification from DCYF of such failure.
- 1.17. The Contractor must utilize the following criteria for Determination of Tuition and/or Stipend Support Level:
 - 1.17.1. The tuition amount must be limited to the tuition levels for the campus's MSW program:
 - 1.17.1.1. Stipends must be made available to participants that are in full-time student status only.
 - 1.17.1.2. Stipend may be used to purchase books, materials and other necessities required to complete the program.
 - 1.17.1.3. Full-time MSW students shall be awarded a \$1,500 stipend per semester, not to exceed \$3,000 per academic year, for the two (2) year program.
 - 1.17.2. Participants' travel costs associated with travelling to and from classrooms and/or practicum are not supported directly by DCYF through this agreement. Other travel costs will be reimbursed in accordance with DCYF travel policy in MOP 1301, Reimbursement of Travel.
 - 1.17.2.1. It shall be a participant's responsibility to seek such reimbursement and to comply with the same requirements for timely filing of requests as DCYF employees; and
 - 1.17.2.2. Participants who do not comply with such requirements shall not be entitled to the requested ^{travel} 

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reimbursement.

- 1.18. The Contractor must ensure participants adhere to the following requirements:
 - 1.18.1. Completion of all required coursework for an MSW, as outlined by the Colby-Sawyer Department of Social Work and attend all DCYF pre-service trainings offered during their participation in the program, unless previously attended.
 - 1.18.2. MSW Participants must select at least one (1) child welfare elective.
 - 1.18.2.1. One (1) child welfare elective course; and
 - 1.18.2.2. One (1) Social Work Field Practicum completed at DCYF.
 - 1.18.3. If participants are unable to attend pre-service trainings, they must seek an extension from the DCYF Training Administrator or Designee and/or Colby-Sawyer Child Welfare Tuition Partnership Program Director to complete pre-service trainings in the next Core cohort.
- 1.19. The Contractor must ensure services are available Statewide.
- 1.20. The Contractor must participate in meetings with the Department on an annual basis, or as otherwise requested by the Department.
- 1.21. Reporting
 - 1.21.1. The Contractor must provide an annual evaluation report to BPSD no later than ninety (90) days after the end of each state fiscal year that incorporates both process and outcome measures agreed upon in accordance with 1.11. above. The report shall include, but is not limited to:
 - 1.21.1.1. Recommendations and an outline of the steps taken for improvement of the program.
 - 1.21.1.2. Program challenges with strategies for improvement.
 - 1.21.1.3. A list of DCYF guest speakers who spoke in child welfare elective course.
 - 1.21.2. Notwithstanding the Contract Completion Date in block 1.7 of the Form P-37 General Provisions, the Contractor must provide the following information to the Department no later than ninety (90) days after the end of the State Fiscal Year upon two (2) or more students successfully completing the program:
 - 1.21.2.1. Title IV-E Student Transition Survey results and summary analysis; and
 - 1.21.2.2. Feedback from those involved in the program, including data and feedback regarding post-graduate retention in DCYF employment. This data will be obtained by 

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surveying:

- 1.21.2.2.1. Child Welfare Tuition Partnership participants;
- 1.21.2.2.2. Child Welfare Tuition Partnership Project Coordinator;
- 1.21.2.2.3. DCYF student interns; and
- 1.21.2.2.4. DCYF program staff.

1.21.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.22. Confidential Data

1.22.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.22.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.23. Privacy Impact Assessment

1.23.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.23.1.1. How PII is gathered and stored;
- 1.23.1.2. Who will have access to PII;
- 1.23.1.3. How PII will be used in the system;
- 1.23.1.4. How individual consent will be achieved and revoked; and

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- 1.23.1.5. Privacy practices.
- 1.23.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.
- 1.24. Department Owned Devices, Systems and Network Usage
 - 1.24.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:
 - 1.24.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
 - 1.24.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
 - 1.24.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.24.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
 - 1.24.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
 - 1.24.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
 - 1.24.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-

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issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as “internal email systems” or “Department-funded email systems.”

1.24.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.24.1.9. Agree when utilizing the Department’s email system:

1.24.1.9.1. To only use a Department email address assigned to them with a “@affiliate.DHHS.NH.Gov”.

1.24.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.24.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: “This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation.”

1.24.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.24.1.10.1. Complete the Department’s Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.24.1.10.2. Sign the Department’s Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.24.1.10.3. Only access the Department’s intranet to view the Department’s Policies and Procedures and Information Security webpages.

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1.24.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.24.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.24.2. Workspace Requirement

1.24.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

1.25. Website and Social Media

1.25.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH Department of Information Technology (DoIT) website and social media requirements and policies.

1.25.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

1.25.3. State of New Hampshire's Website Copyright

1.25.3.1. All right, title and interest in the State WWW site, including copyright to all data and information, shall remain with the

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State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other data or information shall, where applicable, display the State of New Hampshire's copyright.

2. Exhibits Incorporated

- 2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 2.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 3.2.1. The Contractor must submit:
 - 3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
 - 3.2.1.2. A written attestation, within forty-five (45) days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have

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completed, within the last twelve (12) months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and

- 3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last twelve (12) months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to reports, protocols, guidelines, brochures, posters, and resource directories.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Eligibility Determinations

- 3.4.1. The Contractor must make eligibility determinations in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the

**New Hampshire Department of Health and Human Services
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Contractor in the performance of the Contract, and all income received or collected by the Contractor.

- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.1.3. Statistical, enrollment, attendance or recipient records, which must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the program and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon further review, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 75% Federal funds, Foster Care Title IV-E, as awarded on June 30, 2025, by the Administration for Children and Families, ALN 93.658, FAIN 2501NHFOST.
 - 1.2. 25% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Contractor, based on criteria specified in 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The Indirect Cost Rate for this Agreement in the attached Budget Sheet(s).
3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement, and shall be in accordance with the approved line items as specified in Exhibits C-1, Budget.
4. The Contractor shall submit an invoice to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment in accordance with Section 3, above.
 - 4.4. Includes supporting documentation with each invoice, including, but not limited to, proof of expenditures, itemized receipts for purchases, time sheets, and payroll records with position or staff detail, as applicable.
 - 4.5. Is completed, dated and returned to the Department to initiate payment.
 - 4.6. Is assigned an electronic signature and is emailed to DCYFInvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) calendar days only upon receipt and approval of the submitted invoice and required supporting documentation.

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6. The final invoice and any required supporting documentation shall be due to the Department no later than forty (40) calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7., Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation between budget class lines, as well as adjusting encumbrances between State Fiscal Years through the Budget Office, may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 8.1.3. Condition C - The Contractor is a public company and required by Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 8.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.
 - 8.5. In addition to, and not in any way in limitation of obligations of the



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Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception, within sixty (60) days.

9. If applicable, the Contractor must request disposition instructions from the Department for any equipment, as defined in 2 CFR 200.313, purchased using funds provided under this Agreement, including information technology systems.

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New Hampshire Department of Health and Human Services		
Contractor Name:	<i>Colby-Sawyer College</i>	
Budget Request for:	<i>Child Welfare Tuition Partnership</i>	
Budget Period:	<i>July 1 - June 30 (SFYs 2027 & 2028)</i>	
Indirect Cost Rate (if applicable)	8.12%	
Line Item	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28
1. Salary & Wages	\$12,000	\$12,000
2. Fringe Benefits	\$3,120	\$3,120
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$0	\$0
6. Travel	\$0	\$0
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0
<i>Other (Participant Support)</i>	\$4,500	\$4,500
<i>Other (Tuition and Fees)</i>	\$22,000	\$22,000
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$41,620	\$41,620
Total Indirect Costs	\$3,380	\$3,380
Subtotals	\$45,000	\$45,000
	TOTAL \$	90,000.00

Contractor Initials: 
Date: 5/18/2026

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by contractors (and by inference, sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each Agreement during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-6505

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

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New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES – CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub- contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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New Hampshire Department of Health and Human Services

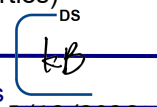
Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

New Hampshire Department of Health and Human Services

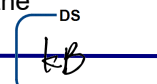
Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor’s representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
 13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
 14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
 15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor’s representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this Agreement, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

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New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC. Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

FORM A

As the Grantee identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: L4Z1KNGFUGB8
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Contractor Name: colby-sawyer college

5/18/2026
Date: _____

DocuSigned by:
Karen Bonewald
Name: Karen Bonewald
Title: VP of Finance & Administration

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

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

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

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

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

Contractor Initials

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

Contractor Initials

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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DHHS Information Security Requirements

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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DHHS Information Security Requirements

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

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

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

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

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

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

V. LOSS REPORTING

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

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

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

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

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


VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) (“Agreement”), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the “Business Associate.” The State of New Hampshire, Department of Health and Human Services, “Department” shall be referred to as the “Covered Entity,” The Contractor and the Department are collectively referred to as “the parties.”

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) **Definitions**

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - “Breach,” “Designated Record Set,” “Data Aggregation,” Designated Record Set,” “Health Care Operations,” “HITECH Act,” “Individual,” “Privacy Rule,” “Required by law,” “Security Rule,” and “Secretary.”
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. “Constructively Identifiable,” means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. “Protected Health Information” (“PHI”) as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. “Part 2 record” means any patient “Record,” relating to a “Patient,” and “Patient Identifying Information,” as defined in 42 CFR Part 2.11.
- f. “Unsecured Protected Health Information” means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

(2) **Business Associate Use and Disclosure of Protected Health Information**

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including but not

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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:

<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Colby-Sawyer College

The State

Name of the Contractor

DocuSigned by: Marie Noonan 2FCCB724C34F49F...

DocuSigned by: Karen Bonewald 1233EAA6E68F42D...

Signature of Authorized Representative

Signature of Authorized Representative

Marie Noonan

Karen Bonewald

Name of Authorized Representative

Name of Authorized Representative

DCYF Director

VP of Finance & Administration

Title of Authorized Representative

Title of Authorized Representative

5/20/2026

5/18/2026

Date

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Attachment 1
Master’s Level Social Work Program Agreement for Current Employees
Child Welfare Tuition Partnership
NH DHHS Division for Children, Youth and Families
Colby-Sawyer Department of Social Work
and

_____, Recipient/Student

The Department of Health and Human Services, Division for Children, Youth and Families (DCYF), hereafter referred to as the Agency; Colby-Sawyer College, hereafter referred to as Colby-Sawyer; and _____, hereafter referred to as Recipient/Student, do hereby make and enter into this mutual agreement as specified below:

This Master’s Level Social Work Program Agreement is contingent upon a Governor and Executive Council approved agreement between the Agency and Colby-Sawyer to provide a Child Welfare Educational Tuition Program for the State Fiscal Years associated with the tuition period covered by this Master’s Level Social Work Program Agreement.

I. The Agency agrees to:

- A. Pay Colby-Sawyer the tuition for said Recipient/Student who is currently enrolled in the Master’s Level Social Work Program at Colby-Sawyer.
- B. Contract with Colby-Sawyer to pay a minimal stipend to the Recipient/Student if the Recipient/Student is a full-time student. This stipend may be used to purchase books, materials, and other necessities required to complete the program.
- C. Coordinate, assist and/or arrange practica for the Recipient/Student within NH’s Division for Children, Youth and Families (DCYF).
- D. Allow Recipient/Student to work a “flex time” schedule that will allow attendance to classes and practica as required if during normal work hours of the Agency (8:00AM – 4:30PM). The alternative work schedule associated with this flextime provision must total at least 37.5 hours per week.
- E. This agreement shall not support other costs associated with the completion of the program including travel costs to and from classrooms and/or practica. Other travel costs will be reimbursed per MOP 1301, Reimbursement of Travel (DHHS).
- F. Provide the Recipient/Student information on how to access and apply to employment opportunities within DCYF.

II. The Recipient/Student Agrees to:

- A. Participate in and fulfill all requirements of the Master's Level Social Work program and curriculum prescribed by Colby-Sawyer, subject to approval by the School's faculty advisor.
- B. Participate in and fulfill all requirements of the required courses as outlined for the Child Welfare Tuition Partnership within the Department of Social Work.
- C. Reimburse the Agency, within thirty (30) days from such occurrence, for the amount of tuition paid for these courses, as well as all mandatory fees and stipends paid and an additional administrative fee of 10% of the total cost expended by the Agency on the Recipient/Student's behalf, if said Recipient/Student does any of the following:
 - a. Fails to complete the course(s);
 - b. Receives a grade of C+ or less for a Masters Level courses; or
 - c. Does not continue employment with the Agency, if and when offered by the Agency, and does not complete a service time commitment to the Agency of two (2) years of full-time employment for each educational year of tuition and/or stipend assistance paid by the Agency on the Recipient/Student's behalf;
 - (1) Service time commitment begins being served upon the Recipient/Student's next regular day of employment following the Recipient/Student's completion of coursework referenced in Section II, B above.
 - (2) Acceptance of Agency offers of employment include offers in any of its district offices throughout the state when a vacancy is available.
 - (a) The Recipient/Student is responsible for actively seeking employment opportunities with the Agency. Failure to seek and apply for employment with DCYF (must meet minimum job requirements and certify for the position for which they are applying) shall constitute a failure to fulfill the requirements of this agreement.
 - (b) If the Agency does not have a vacancy available or does not attempt to make an offer of employment within two (2) months of the Recipient/Student's completion of the Program, Section II, C.c shall be waived by the Agency.
 - d. As a current employee of the Agency, who does not fulfill the service time commitment stated in Section II, C. above, the amount Student/Recipient will be required to reimburse the Agency will be pro-rated based upon the Student/Recipient's time in service after the time commitment begins.
- D. Prior to participating in the program practicum, the Recipient/Student will sign in agreement, adhere and submit to the following:
 - a. Validation of a driver's license, have reliable transportation and liability insurance;
 - b. A criminal records check.
 - c. A DCYF Central Registry Check.
 - d. A Bureau of Adult and Aging Services Registry Check.
 - e. The DCYF Ethics Policy.
 - f. The DCYF Confidentiality Policy.
- E. Maintain a valid driver's license, have reliable transportation and liability insurance, and successfully pass a criminal records check, as required by DCYF, upon completion of the program and for six (6) months thereafter, to ensure the Recipient/Student's ability to accept an Agency offer of employment (see Section II, C.c above).

- F. The Recipient/Student hereby waives the right to raise any setoff or counterclaim against the Agency in any action brought by the Agency to collect any amount of money due to the Agency under this Agreement.
- G. In the event that the Recipient/Student is in breach of this Agreement and the Agency is successful in prosecuting a claim for reimbursement under this Agreement, the Recipient/Student agrees to compensate the Agency for the costs and expenses incurred in connection with the prosecution, including a reasonable amount in attorney's fees.

III. Colby-Sawyer Agrees to:

- A. Fully explain this Master's Level Social Work Program Agreement to the Recipient/Student prior to the Recipient/Student's signing of the agreement and affirm their understanding of it, as documented by initialing the following statements:
 - a. Colby-Sawyer Chair of the Department or Social Work/Designee: I have explained this agreement to the Recipient/Student prior to their signing it: _____
 - b. Recipient/Student: I understand the agreement and my obligation to the Agency if I sign this agreement: _____
- B. Colby-Sawyer shall properly secure this agreement as follows:
 - a. Ensure that the Recipient/Student signs the agreement in the presence of a valid Notary Public/Justice of the Peace (see below);
 - b. Provide this original signed agreement to the Agency within thirty (30) days of its signing;
 - c. Provide a copy of the signed agreement to the Recipient/Student within thirty (30) days of its signing;
 - d. Retain a copy of the signed agreement in the Program's Colby-Sawyer files for four (4) years after the expiration of the Colby-Sawyer/Agency agreement that sponsors this Recipient/Student's coursework;
 - e. Retain a copy of the signed agreement in the Recipient/Student's Colby-Sawyer Student File until such time that the Recipient/Student has completed their obligations under this agreement.

It is important to note that all tuition and stipends are dependent on a valid and current Colby-Sawyer/Agency agreement for this Program, therefore it cannot be guaranteed that DCYF will finance the student's entire academic program.

Recipient/Student

Date

AGENCY: DCYF Director or Designee

Date

Colby-Sawyer: Chair of the Dept. of Social Work
or Designee

Date

Contractor Initials: DS
KB

Date: 5/18/2026

State of New Hampshire, County of _____

On this _____ day of _____, 20____, before me, the undersigned officer,
personally appeared _____,
(Recipient/Student)

known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument
and who acknowledged that he/she has executed the same for the purposes herein contained.

IN WITNESS WHEREOF I hereunto set my hand and official seal.

Notary Public/Justice of the Peace

Updated 09/10/2010

Attachment 2
Master's Level Social Work Program Agreement
Child Welfare Tuition Partnership
NH DHHS Division for Children, Youth and Families
Colby-Sawyer College Department of Social Work
and

_____, Recipient/Student

The Department of Health and Human Services, Division for Children, Youth and Families (DCYF), hereafter referred to as the Agency; Colby-Sawyer College, hereafter referred to as Colby Sawyer; and _____, hereafter referred to as Recipient/Student, do hereby make and enter into this mutual agreement as specified below:

This Master's Level Social Work Program Agreement is contingent upon a Governor and Executive Council approved agreement between the Agency and Colby-Sawyer to provide a Child Welfare Educational Tuition Program for the State Fiscal Years associated with the tuition period covered by this Master's Level Social Work Program Agreement.

I. The Agency agrees to:

- A. Pay Colby-Sawyer the tuition for said Recipient/Student who is currently enrolled in the Master's Level Social Work Program at Colby-Sawyer.
- B. Contract with Colby-Sawyer to pay a minimal stipend to the Recipient/Student if the Recipient/Student is a full-time student. This stipend may be used to purchase books, materials, and other necessities required to complete the program.
- C. Coordinate, assist and/or arrange practica for the Recipient/Student within NH's Division for Children, Youth and Families (DCYF).
- D. This agreement shall not support other costs associated with the completion of the program including travel costs to and from classrooms and/or practica. Other travel costs will be reimbursed per MOP 1301, Reimbursement of Travel (DHHS).
- E. Provide the Recipient/Student information on how to access and apply to employment opportunities within DCYF.

II. The Recipient/Student Agrees to:

- A. Participate in and fulfill all requirements of the Master's Level Social Work program and curriculum prescribed by Colby-Sawyer Department of Social Work, subject to approval by the School's faculty advisor.
- B. Participate in and fulfill all requirements of the required courses as outlined for the Child Welfare Tuition Partnership within the Department of Social Work.
- C. Reimburse the Agency, within thirty (30) days from such occurrence, for the amount of tuition paid for these courses, as well as all mandatory fees and stipends paid and an additional administrative fee of 10% of the total cost expended by the Agency on the Recipient/Student's behalf, if said Recipient/Student does any of the following:
 - a. Fails to complete the course(s);
 - b. Receives a grade of C+ or less for a Masters Level courses; or
 - c. Does not accept employment with the Agency, if and when offered by the Agency, and does not complete a service time commitment to the Agency of two (2) years of full-time employment for each educational year of tuition and/or stipend assistance paid by the Agency on the Recipient/Student's behalf;
 - (1) Service time commitment begins being served upon the Recipient/Student's first day of employment at the Agency.
 - (2) Acceptance of Agency offers of employment include offers in any of its district offices throughout the state when a vacancy is available.
 - (a) The Recipient/Student is responsible for actively seeking employment opportunities with the Agency. Failure to seek and apply for employment with DCYF (must meet minimum job requirements and certify for the position for which they are applying) shall constitute a failure to fulfill the requirements of this agreement.
 - (b) If the Agency does not have a vacancy available or does not attempt to make an offer of employment within two (2) months of the Recipient/Student's completion of the Program, Section II, C.c shall be waived by the Agency.
- D. Prior to participating in the program practicum, the Recipient/Student will sign in agreement, adhere and submit to the following:
 - a. Validation of a driver's license, have reliable transportation and liability insurance;
 - b. A criminal records check.
 - c. A DCYF Central Registry Check.
 - d. A Bureau of Elderly and Adult Services Registry Check.
 - e. The DCYF Ethics Policy.
 - f. The DCYF Confidentiality Policy.
- E. Maintain a valid driver's license, have reliable transportation and liability insurance, and successfully pass a criminal records check, as required by DCYF, upon completion of the program and for six (6) months thereafter, to ensure the Recipient/Student's ability to accept an Agency offer of employment (see Section II, C.c above).

- F. The Recipient/Student hereby waives the right to raise any setoff or counterclaim against the Agency in any action brought by the Agency to collect any amount of money due to the Agency under this Agreement.
- G. In the event that the Recipient/Student is in breach of this Agreement and the Agency is successful in prosecuting a claim for reimbursement under this Agreement, the Recipient/Student agrees to compensate the Agency for the costs and expenses incurred in connection with the prosecution, including a reasonable amount in attorney's fees.

III. Colby-Sawyer Agrees to:

- A. Fully explain this Master's Level Social Work Program Agreement to the Recipient/Student prior to the Recipient/Student's signing of the agreement and affirm their understanding of it, as documented by initialing the following statements:
 - a. Colby-Sawyer Chair of the Department or Social Work/Designee: I have explained this agreement to the Recipient/Student prior to their signing it: _____
 - b. Recipient/Student: I understand the agreement and my obligation to the Agency if I sign this agreement: _____
- B. Colby-Sawyer shall properly secure this agreement as follows:
 - a. Ensure that the Recipient/Student signs the agreement in the presence of a valid Notary Public/Justice of the Peace (see below);
 - b. Provide this original signed agreement to the Agency within thirty (30) days of its signing;
 - c. Provide a copy of the signed agreement to the Recipient/Student within thirty (30) days of its signing;
 - d. Retain a copy of the signed agreement in the Program's Colby-Sawyer files for four (4) years after the expiration of the Colby-Sawyer/Agency agreement that sponsors this Recipient/Student's coursework;
 - e. Retain a copy of the signed agreement in the Recipient/Student's Colby-Sawyer Student File until such time that the Recipient/Student has completed their obligations under this agreement.

It is important to note that all tuition and stipends are dependent on a valid and current Colby-Sawyer/Agency agreement for this Program, therefore it cannot be guaranteed that DCYF will finance the student's entire academic program.

Recipient/Student

Date

AGENCY: DCYF Director or Designee

Date

Colby-Sawyer: Chair of the Dept. of Social Work
or Designee

Date

Contractor Initials: DS
KB

Date: 5/18/2026

State of New Hampshire, County of _____

On this _____ day of _____, 20____, before me, the undersigned officer,
personally appeared _____,
(Recipient/Student)

known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument
and who acknowledged that he/she has executed the same for the purposes herein contained.

IN WITNESS WHEREOF I hereunto set my hand and official seal.

Notary Public/Justice of the Peace

Updated 09/10/2010

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 COLBY-SAWYER COLLEGE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 04, 1837. 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: **67688**

Certificate Number: **0007930919**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 18th day of May A.D. 2026.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Colby-Sawyer College.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 10, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Karen Bonewald, VP of Finance and Administration may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Colby-Sawyer College to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 05/15/2026

Megan Oman
Signature of Elected Officer
Name: Megan Oman
Title: Secretary of the College Executive Assistant to the President

NONPROFIT COVER SHEET

A. Entity Name: Colby - Sawyer College

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

Megan Miller 403-526-3409
megan.miller@colby-sawyer.edu

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
see attached	

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>
Kate Turcotte	MSW Program Director	\$97K	0

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

E. Check one of the following:

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

34613	Colby's Crew Rescue	988 Piper Way	Keswick	VA	22947	G	11/15/2026
6450	Colby-Sawyer College	541 Main Street	New London	NH	03257	G	11/15/2026
32301	Cold Pond Community Land Trust	PO Box 212	Acworth	NH	03601	X	2/15/2023

FINANCIAL DISCLOSURES

G. Check one the following:

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

1. INCOME STATEMENT

<u>Revenue</u>		<u>Expenses</u>	
<i>Grants</i>	\$	<i>Compensation of officers, directors, and key personnel</i>	\$
<i>Donations</i>	\$	<i>Other salaries & wages</i>	\$
<i>Program Services Revenue</i>	\$	<i>Payroll taxes & employee benefits</i>	\$
<i>Interest & 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 & 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 & Equipment (less any depreciation)</i>	<u>Total Liabilities</u>
\$	\$
<i>Pledges, grants, accounts receivable</i>	
\$	
<i>All other assets</i>	
\$	
<u>Total Assets</u>	
\$	

**COLBY-SAWYER COLLEGE
BOARD OF TRUSTEES 2025-26**

OFFICERS

Lisa M. Hogarty '81, Chair

*Senior VP of Real Estate Planning and Development
Boston Children's Hospital
Boston, Massachusetts*

Deborah L. Coffin '76, Vice Chair

*Co-founder/Owner, Moose Country Gourmet, LLC
New London, New Hampshire*

Barbara-Jan Wilson, Vice Chair

*Retired, Vice President for College Relations
Wesleyan University
Middletown, Connecticut*

MEMBERS

Jourdain K. P. Bell '19

*Invest Operations & Investor Relations
Long Angle
Milton, Florida*

Leslie Blair '83

*Managing Principal
BioNav Consulting
Laconia, New Hampshire*

Collin D. Bray '06

*Vice President of Sales
Century 21 Cityside
Boston, Massachusetts*

Wendy G. Carey

*Volunteer
Darien, Connecticut*

Aimée M. Claiborne

*Chief Human Resources Officer
Dartmouth-Hitchcock/Dartmouth-Hitchcock Health
Lebanon, New Hampshire*

Thomas C. Csatari

*Director/Attorney, Downs Rachlin Martin PLLC
Lebanon, New Hampshire*

Sara Hammond '01

*Vice President of Human Resources
Olympia Hospitality
Salem, Massachusetts*

Ann Carroll Harris

*Retired, Director of Development
Dexter Southfield
New London, New Hampshire*

Roosevelt Harris-Williams '23 '24

*College & Career Navigator
Education Alliance for NH
York, Maine*

Amy Hedison

*Owner
ASH Consulting
New London, New Hampshire*

Susan MacMichael John '68

*Managing Director Financial Planning
F.L. Putnam Investment Management, Inc.
Wolfeboro, New Hampshire*

Bruce P. King

*Retired President and CEO, New London Hospital
New London, New Hampshire*

Dean McCurdy (ex officio)

*President and Professor of Arts and Sciences
Volanakis Family Presidential Chair
Colby-Sawyer College
New London, New Hampshire*

Robin Mead '72

*Retired, Partner
Mead/JRRR Corporation
New London, New Hampshire*

William H. Mitchell

*Retired CFO, Price Waterhouse
Heber City, Utah*

Margaret V. Mulley

*Retired Partner, Deloitte & Touche, LLP
Hanover, New Hampshire*

Ann Woodd-Cahusac Neary '74

*Retired, English Teacher
Riverside, Connecticut*

Susan D. Pomerantz '70

*Retired Producer, ABC
East Hampton, New York*

Sally Shaw Veitch '66

*General Partner, Marca Associates, LLC
Colorado Springs, Colorado*

Stephen Wright

*Retired, IBM
New London, New Hampshire*

Mission

To offer undergraduate and graduate educational programs based in the liberal arts and health, social and natural sciences, with a focus on vocational exploration and experiential learning, which prepare students to thrive in and make a positive impact upon a dynamic, diverse and interdependent world. Engaged robust partnerships will support students' academic, intellectual, personal and professional growth, align with workforce development needs and enhance individual and community well-being and resilience.



Colby Sawyer
College

FINANCIAL STATEMENTS

June 30, 2025 and 2024

With Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Colby-Sawyer College

Opinion

We have audited the accompanying financial statements of Colby-Sawyer College (the College), which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the 2025 financial statements referred to above present fairly, in all material respects, the financial position of the College as of June 30, 2025 and the changes in its net assets and its cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

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

Prior Period Financial Statements

The financial statements of the College as of and for the year ended June 30, 2024 were audited by Berry, Dunn, McNeil & Parker, LLC whose report, dated November 1, 2024, expressed an unmodified opinion on those statements.

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 College's ability to continue as a going concern within one year after the date that the financial statements were issued.

Board of Trustees
Colby-Sawyer College

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

BDMP Assurance, LLP

Manchester, New Hampshire
October 30, 2025

COLBY-SAWYER COLLEGE
Statements of Financial Position
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Assets		
Cash and cash equivalents	\$ 51,868	\$ 105,489
Restricted cash	243,168	224,469
Student accounts receivable (less allowance for credit losses of \$71,000 for 2025 and 2024)	73,017	938,698
Accounts receivable – bequests, grants and other	277,842	139,565
Student loans receivable (less allowance for credit losses of \$129,000 for 2025 and 2024)	14,755	118,231
Prepaid expenses and other assets	770,892	627,727
Contributions receivable, net	5,924,329	407,189
Investments, at market value	75,686,568	71,947,735
Interests in split-interest agreements	2,725,529	2,551,063
Assets whose use is limited	492,671	655,418
Right-of-use (ROU) assets - operating	162,669	324,436
Plant assets, net	<u>66,520,860</u>	<u>66,171,265</u>
Total assets	<u>\$152,944,168</u>	<u>\$144,211,285</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 2,273,966	\$ 3,915,432
Accrued expenses and other current liabilities	889,806	901,548
Student deposits and deferred revenue	2,072,275	2,662,834
Line of credit	2,640,036	-
Annuity obligations	199,100	185,295
Lease obligations - operating	162,669	324,436
Debt	27,056,654	23,450,054
U.S. Government loan advances	151,704	221,527
Liability for postretirement benefits	<u>479,448</u>	<u>490,917</u>
Total liabilities	<u>35,925,658</u>	<u>32,152,043</u>
Net assets		
Without donor restrictions	40,060,289	43,112,696
With donor restrictions	<u>76,958,221</u>	<u>68,946,546</u>
Total net assets	<u>117,018,510</u>	<u>112,059,242</u>
Total liabilities and net assets	<u>\$152,944,168</u>	<u>\$144,211,285</u>

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

COLBY-SAWYER COLLEGE
Statements of Activities
Years Ended June 30, 2025 and 2024

	2025			2024		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues						
Educational and general						
Tuition and fees, net of scholarships of \$7,270,362 and \$6,312,829 in 2025 and 2024, respectively	\$ 8,819,066	\$ -	\$ 8,819,066	\$ 9,403,678	\$ -	\$ 9,403,678
Contributions, net	4,798,968	7,220,811	12,019,779	11,037,008	2,592,207	13,629,215
Government and other grants	173,639	-	173,639	161,884	-	161,884
Investment income	520,903	1,678,161	2,199,064	708,379	2,282,390	2,990,769
Other income	1,586,433	-	1,586,433	869,088	-	869,088
Net appreciation in fair value of investments and split-interest agreements	408,064	4,518,642	4,926,706	513,350	5,233,571	5,746,921
Change in value of life income funds	-	(11,430)	(11,430)	-	85,720	85,720
Net assets released from restrictions	5,394,509	(5,394,509)	-	8,002,000	(8,002,000)	-
Total educational and general revenues	<u>21,701,582</u>	<u>8,011,675</u>	<u>29,713,257</u>	<u>30,695,387</u>	<u>2,191,888</u>	<u>32,887,275</u>
Auxiliary enterprises	<u>13,183,127</u>	<u>-</u>	<u>13,183,127</u>	<u>12,568,437</u>	<u>-</u>	<u>12,568,437</u>
Total revenues	<u>34,884,709</u>	<u>8,011,675</u>	<u>42,896,384</u>	<u>43,263,824</u>	<u>2,191,888</u>	<u>45,455,712</u>
Expenses						
Educational and general						
Instruction	10,545,909	-	10,545,909	9,170,671	-	9,170,671
Academic support	3,851,958	-	3,851,958	4,062,529	-	4,062,529
Student services	8,552,545	-	8,552,545	8,314,489	-	8,314,489
Institutional support and fundraising	5,973,049	-	5,973,049	7,332,406	-	7,332,406
Total educational and general expenses	<u>28,923,461</u>	<u>-</u>	<u>28,923,461</u>	<u>28,880,095</u>	<u>-</u>	<u>28,880,095</u>
Unallocated plant operations and maintenance	594,004	-	594,004	450,938	-	450,938
Auxiliary enterprises	<u>7,573,079</u>	<u>-</u>	<u>7,573,079</u>	<u>7,616,390</u>	<u>-</u>	<u>7,616,390</u>
Total expenses	<u>37,090,544</u>	<u>-</u>	<u>37,090,544</u>	<u>36,947,423</u>	<u>-</u>	<u>36,947,423</u>
Change in net assets from operations	(2,205,835)	8,011,675	5,805,840	6,316,401	2,191,888	8,508,289
Impairment on plant assets	(585,534)	-	(585,534)	-	-	-
Write-off of bond issuance costs	<u>(261,038)</u>	<u>-</u>	<u>(261,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total change in net assets	<u>(3,052,407)</u>	<u>8,011,675</u>	<u>4,959,268</u>	<u>6,316,401</u>	<u>2,191,888</u>	<u>8,508,289</u>
Net assets, beginning of year	<u>43,112,696</u>	<u>68,946,546</u>	<u>112,059,242</u>	<u>36,796,295</u>	<u>66,754,658</u>	<u>103,550,953</u>
Net assets, end of year	<u>\$ 40,060,289</u>	<u>\$ 76,958,221</u>	<u>\$ 117,018,510</u>	<u>\$ 43,112,696</u>	<u>\$ 68,946,546</u>	<u>\$ 112,059,242</u>

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

COLBY-SAWYER COLLEGE
Statement of Functional Expenses
Year Ended June 30, 2025

	Program Services				Unallocated Plant Operations and Maintenance	Institutional Support and Fundraising	Total
	<u>Instruction</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Auxiliary Enterprises</u>			
Salaries and benefits							
Salaries and wages	\$ 5,189,771	\$ 1,687,337	\$ 3,996,298	\$ 324,939	\$ 1,308,476	\$ 2,186,566	\$ 14,693,387
Employee benefits	1,173,038	372,088	859,256	68,771	279,942	481,084	3,234,179
Payroll taxes	<u>363,054</u>	<u>115,161</u>	<u>265,939</u>	<u>21,285</u>	<u>86,642</u>	<u>148,895</u>	<u>1,000,976</u>
Total salaries and benefits	6,725,863	2,174,586	5,121,493	414,995	1,675,060	2,816,545	18,928,542
Other expenses							
Professional fees	198,804	335,729	905,461	2,160,275	446,889	585,758	4,632,916
Facilities and operations of plant	1,417,965	301,176	657,134	2,265,601	(5,124,991)	601,367	118,252
Travel	8,083	323	79,916	13	-	16,922	105,257
Advertising	-	-	586	3,282	-	1,915	5,783
Insurance	-	-	-	-	693,442	-	693,442
Program fees and supplies	113,607	387,709	385,826	6,819	256,832	133,686	1,284,479
Athletics and student activities	-	-	648,632	-	-	-	648,632
Food	-	-	7,508	941,311	-	-	948,819
Property taxes	-	-	-	-	395,215	-	395,215
Interest	162,296	-	-	804,241	-	211,885	1,178,422
Utilities	-	-	2,275	-	1,554,751	-	1,557,026
Depreciation	601,577	113,538	278,791	961,189	-	255,132	2,210,227
Miscellaneous	<u>1,317,714</u>	<u>538,897</u>	<u>464,923</u>	<u>15,353</u>	<u>696,806</u>	<u>1,349,839</u>	<u>4,383,532</u>
Total expenses	<u>\$ 10,545,909</u>	<u>\$ 3,851,958</u>	<u>\$ 8,552,545</u>	<u>\$ 7,573,079</u>	<u>\$ 594,004</u>	<u>\$ 5,973,049</u>	<u>\$ 37,090,544</u>

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

COLBY-SAWYER COLLEGE
Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services				Unallocated Plant Operations and Maintenance	Institutional Support and Fundraising	Total
	<u>Instruction</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Auxiliary Enterprises</u>			
Salaries and benefits							
Salaries and wages	\$ 4,910,165	\$ 1,919,230	\$ 3,759,496	\$ 342,629	\$ 1,304,840	\$ 3,217,735	\$ 15,454,095
Employee benefits	1,306,407	481,665	954,203	86,608	327,754	647,926	3,804,563
Payroll taxes	<u>360,055</u>	<u>132,750</u>	<u>262,985</u>	<u>23,870</u>	<u>90,331</u>	<u>178,573</u>	<u>1,048,564</u>
Total salaries and benefits	6,576,627	2,533,645	4,976,684	453,107	1,722,925	4,044,234	20,307,222
Other expenses							
Professional fees	223,850	286,390	987,699	2,088,850	545,311	911,968	5,044,068
Facilities and operations of plant	1,274,914	282,424	681,832	2,391,333	(5,357,665)	634,637	(92,525)
Travel	34,923	31,330	76,625	7	-	22,648	165,533
Advertising	-	-	494	4,438	-	7,100	12,032
Insurance	-	-	58,500	-	687,247	-	745,747
Program fees and supplies	91,467	351,740	379,676	35,424	278,500	138,032	1,274,839
Athletics and student activities	-	-	463,396	-	-	-	463,396
Food	-	-	6,083	813,732	-	37	819,852
Property taxes	-	-	-	-	359,143	-	359,143
Interest	112,703	-	-	734,665	-	130,900	978,268
Utilities	-	-	2,818	-	1,348,818	-	1,351,636
Depreciation	524,499	116,189	280,505	983,633	-	261,089	2,165,915
Miscellaneous	<u>331,688</u>	<u>460,811</u>	<u>400,177</u>	<u>111,201</u>	<u>866,659</u>	<u>1,181,761</u>	<u>3,352,297</u>
Total expenses	<u>\$ 9,170,671</u>	<u>\$ 4,062,529</u>	<u>\$ 8,314,489</u>	<u>\$ 7,616,390</u>	<u>\$ 450,938</u>	<u>\$ 7,332,406</u>	<u>\$ 36,947,423</u>

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

COLBY-SAWYER COLLEGE

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Change in net assets	\$ 4,959,268	\$ 8,508,289
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	2,210,227	2,165,915
Impairment on plant assets	585,534	-
Amortization of bond issuance costs	9,221	14,701
Write-off of bond issuance costs	261,038	-
Change in discount on contributions receivable	220,994	(15,150)
Write-off of contributions receivable	20,545	43,482
Contributions revenue restricted for endowment and other long-term purposes	(1,745,882)	(4,275,496)
Net appreciation on investments and split-interest agreements	(4,926,706)	(5,746,921)
Increase in actuarial value of split-interest agreements	(302,258)	(249,267)
Decrease (increase) in		
Student accounts receivable	865,681	(396,212)
Accounts receivable - bequests, grants and other	(138,277)	(38,048)
Prepaid expenses and other assets	(143,165)	(102,995)
Contributions receivable	(6,508,645)	(64,463)
Federal employee retention tax credit receivable	-	3,334,425
(Decrease) increase in		
Accounts payable	(787,765)	756,347
Accrued expenses and other current liabilities	(11,742)	18,009
Student deposits and deferred revenue	(590,559)	323,362
Liability for postretirement benefits	(11,469)	(52,476)
Net cash (used) provided by operating activities	<u>(6,033,960)</u>	<u>4,223,502</u>
Cash flows from investing activities		
Change in assets whose use is limited	162,747	(164,177)
Repayments on student loans receivable	103,476	61,800
Purchases of investments	(27,401,993)	(25,082,533)
Proceeds from sale of investments	28,677,614	24,465,252
Split-interest agreement distributions received	53,849	132,351
Plant asset additions	(3,899,058)	(13,196,058)
Net cash used by investing activities	<u>(2,303,365)</u>	<u>(13,783,365)</u>
Cash flows from financing activities		
Proceeds from borrowings on lines of credit	2,640,036	-
Proceeds from additional borrowings on debt	23,697,500	-
Repayments on debt	(20,184,394)	(900,503)
Payment of bond issuance costs	(276,764)	-
Return of U.S. Government loan advances	(69,823)	(37,349)
Cash received on contributions for endowment and other long-term purposes	2,495,848	5,068,522
Net cash provided by financing activities	<u>8,302,403</u>	<u>4,130,670</u>
Net decrease in cash, cash equivalents and restricted cash	(34,922)	(5,429,193)
Cash, cash equivalents and restricted cash, beginning of year	<u>329,958</u>	<u>5,759,151</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 295,036</u>	<u>\$ 329,958</u>
Supplemental disclosures		
Cash paid for interest	<u>\$ 1,178,422</u>	<u>\$ 978,268</u>
Plant asset additions included in accounts payable	<u>\$ -</u>	<u>\$ 853,701</u>

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

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024****Nature of Activities**

Colby-Sawyer College (the College) is a private, independent, undergraduate and graduate college offering educational programs based in the liberal arts and sciences designed to prepare students for their professions and lifelong learning. Faculty, staff, and students strive for excellence in an engaged teaching and learning community to foster students' academic, intellectual, and personal growth. The College prepares students to thrive in, and make a positive impact upon, a dynamic, diverse, and interdependent world. The College was founded as an academy in 1837 and has been engaged in higher education since 1928. The student population is principally from the New England Region.

1. Summary of Significant Accounting Policies**A) Basis of Presentation**

The College's financial statements are presented in accordance with U.S. generally accepted accounting principles (U.S. GAAP) which requires reporting amounts for an organization's total assets, liabilities, and net assets in a statement of financial position; reporting the change in an organization's net assets in a statement of activities; and reporting the change in its cash and cash equivalents and restricted cash in a statement of cash flows.

Resources are reported, for accounting purposes, in separate classes of net assets based on the existence or absence of donor imposed restrictions. In the accompanying financial statements, net assets that have similar characteristics have been combined into categories as follows:

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

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

B) Revenues and Expenses

The College reports contributions of cash or other assets, including unconditional promises to give, in the statements of activities when the cash, unconditional promise, or other assets are received. Unconditional promises to give are reported at their net realizable value, with an allowance for uncollectible promises where appropriate. Unconditional promises to give that are scheduled to be received after the statement of financial position date are shown as increases in net assets with donor restrictions and are reclassified to net assets without donor restrictions when the purpose or time restrictions are met. Promises to give subject to a donor-imposed stipulation that the corpus be maintained in perpetuity are recognized as increases in net assets with donor restrictions. Conditional promises to give are not recognized until they become unconditional (i.e., when the conditions on which they depend are substantially met).

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

Contributions to be received beyond one year from the statement of financial position date are reduced by a discount rate, which is commensurate with the risk involved, to reflect the present value of the future payments to be received. The periodic reduction in the discount is recorded as contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

The College reports gifts of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit use of the donated assets and the restrictions are not met within the same reporting period. Contributions subject to donor-imposed stipulations that are met in the same reporting period are as reported support without donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

The College reports gifts of plant assets as support without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the College reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

The net appreciation (depreciation) in fair value of investments of contributions to be maintained in perpetuity with income restrictions, primarily endowment funds, is reported as a change in net assets with donor restrictions until such time as all or a portion of the appreciation is distributed for spending in accordance with the College spending policy, donor wishes, and/or applicable state law. The net appreciation (depreciation) in fair value of investments of funds without donor restrictions is reported as a change in net assets without donor restrictions.

Net tuition and fees consist primarily of undergraduate and graduate tuition, net of scholarships, and fees derived from courses taught by the College, as well as from distance education courses. Tuition revenue is recognized pro-rata over the applicable period of instruction. A contract is entered into with a student and covers a course or semester. Revenue recognition occurs when a student starts attending a course. The College has elected the short-term contract exemption with respect to its performance obligations under its contracts with students as all such contracts have original terms of less than one year.

The College maintains an institutional tuition refund policy, which provides for all or a portion of tuition to be refunded if a student withdraws during stated refund periods. If a student withdraws at a time when only a portion or none of the tuition is refundable, then in accordance with its revenue recognition policy, the College continues to recognize the tuition that was not refunded pro-rata over the applicable period of instruction. The College does not record revenue on amounts that may be refunded. However, for students that have taken out financial aid to pay their tuition and for which a return of such money to the United States Department of Education (ED) under Title IV of the Higher Education Act of 1965, as amended, is required as a result of his or her withdrawal, the College reassesses collectability for these students for the estimated revenue that will be returned. Payments for tuition are due upon students moving into a residence hall or completing registration.

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

Auxiliary revenues include room and board revenues that are recognized over the period the services are provided, health center service revenues that are recognized as services are performed, net of discounts and contractual allowances, as these services are provided at a point in time and revenue from conferences and property rentals that are recognized when the conference or rental occurs.

The College reports unconditional grants from federal and state granting authorities as support without donor restrictions when awarded if grants are expended in the year they are recorded as revenue. If the grants are not expended in the same year, they are recorded as support with donor restrictions. Conditional grants are not recognized until the conditions on which they depend are substantially met. Upon expenditure of funds as stipulated by the terms of the underlying grants, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Student financial aid in the form of scholarships is reflected as a reduction of tuition and fees revenue in the statements of activities.

Expenses are reported as decreases in net assets without donor restrictions by functional classifications.

C) Cash and Cash Equivalents

Cash equivalents consist principally of money market funds with original maturities of three months or less when purchased.

The College maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The College has not experienced any losses in such accounts. The College believes it is not exposed to any significant risk with respect to these accounts. When the College has deposits with Bar Harbor Bank & Trust that exceed the Federal Deposit Insurance Corporation (FDIC) insurance maximum, Bar Harbor Bank & Trust pledges securities to collateralize the deposits that exceed the FDIC insurance and the College receives a list of those securities.

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the statements of financial position that sum to the total of the same such amounts shown in the statements of cash flows as of June 30:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 51,868	\$ 105,489
Restricted cash	<u>243,168</u>	<u>224,469</u>
	<u>\$ 295,036</u>	<u>\$ 329,958</u>

Amounts included in restricted cash represent amounts received from donors with restrictions.

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024****D) Student Loans Receivable and Accounts Receivable**

Student loans receivable and accounts receivable consist of amounts due from students and other individuals, principally from the New England region, and are stated at the amount the College expects to collect from outstanding balances, which includes adjustments for charge-offs and allowances for credit losses. Credit is extended without collateral. The balance of student loans receivable includes both funds advanced to the College by ED under the Federal Perkins Student Loan Program and amounts funded by the College from net assets without donor restrictions. Repayments of principal and interest on student loans receivable generally do not commence until after the borrower graduates or otherwise ceases enrollment. For the majority of loans, interest income is accrued from the beginning of the repayment period, which is typically nine months after the borrower ceases to be at least a halftime student at an institution of higher education. Interest income on other receivables is generally accrued on the unpaid principal balance.

The Federal Perkins Student Loan Program has provisions for deferment, forbearance, and cancellation of the individual loans. Principal payments, interest, and losses due to cancellation are shared by the College and the U.S. Government in proportion to their share of funds provided. Funds advanced by the Federal government of \$151,704 and \$221,527 at June 30, 2025 and 2024, respectively, are ultimately refundable to the government and are classified as U.S. Government loan advances liability in the statements of financial position. Outstanding loans cancelled under the program result in a reduction of the funds available for loans and a decrease in the liability to the government. During 2025 and 2024, the College returned \$69,823 and \$37,349, respectively, to ED.

At June 30, student loans consisted of the following:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Federal government programs	\$ 112,198	\$ 215,674	\$ 277,474
Institutional programs	<u>31,557</u>	<u>31,557</u>	<u>31,557</u>
	143,755	247,231	309,031
Less allowance for credit losses	<u>(129,000)</u>	<u>(129,000)</u>	<u>(129,000)</u>
Student loans receivable, net	<u>\$ 14,755</u>	<u>\$ 118,231</u>	<u>\$ 180,031</u>

Interest income received from student loans receivable amounted to \$4,910 and \$14,100 during the years ended June 30, 2025 and 2024, respectively. At June 30, 2025 and 2024, student loans receivable past due 90 days or more and continuing to accrue interest totaled \$16,774 and \$37,776, respectively.

The College provides for probable uncollectible amounts through a charge to expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after the College has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to loans or accounts receivable.

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

Management estimates the allowance for credit losses by using relevant available information, from internal and external sources, relating to past events, current conditions, and reasonable and supportable forecasts. Qualitative adjustments are then considered for differences in current loan-specific risk characteristics such as delinquency of current payments or term as well as environmental conditions, such as changes in unemployment rates, property values, or other relevant factors, that may include, but are not limited to, internal loan reviews, examinations by regulatory agencies, or other such events such as natural disaster.

The allowance for credit losses on student loans receivable and accounts receivable represents the College's estimated risk of loss within its portfolio as of the reporting date. The College has one portfolio segment as the College's loans possess the same characteristics that are considered when determining the appropriate level of allowance.

The College's contract liabilities are reported as student deposits and deferred revenue in the statements of financial position. Such amounts at any period end date represent the excess of tuition, fees, and other student payments received over amounts recognized as revenue in the statement of activities. The College's educational programs have starting and ending dates that differ from its fiscal year-end. Therefore, at the end of each fiscal year, a portion of revenue from these programs is not yet earned. Student deposits and deferred revenue at the end of each fiscal year is recognized as revenue in the subsequent fiscal year. At June 30, 2025 and 2024, student deposits and deferred revenue totaled \$2,072,275 and \$2,662,834, respectively. At July 1, 2023, student deposits and deferred revenue totaled \$2,339,472.

E) Investments

Investments in marketable securities and debt instruments are stated at fair value. Investments for which no such quotations or valuations are readily available are carried at fair value as estimated by management using values provided by external investment managers. Fair value is intended to represent a good faith approximation of the amount that could reasonably be expected to be received if the investments were sold at the time of valuation, based on information reasonably available at the time valuation is made and that the external investment managers believe is reliable. The fair values of these investments are based on available information and do not necessarily represent the amounts that might ultimately be realized.

The College reviews and evaluates the valuations provided by the investment managers and believes that these valuations are reasonable estimates of fair values at June 30, 2025 and 2024 but are subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed.

Dividends, interest, reinvested gains, net realized gains, and net unrealized appreciation (depreciation) in fair value of investments are reported as the following:

- Increases in net assets with donor restrictions if the terms of the gift require that they be added to the principal of a permanent endowment fund or if the terms of the gift or state law impose restrictions on the current use of the income or net gains, and
- Increases in net assets without donor restrictions in all other cases.

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

F) Split-Interest Agreements

The College's split-interest agreements with donors consist primarily of irrevocable charitable remainder trusts, a perpetual trust held by a third party, charitable gift annuities, and pooled life income funds. Assets held by the College in the form of charitable gift annuities, pooled life income funds, and charitable trusts are included in investments at their fair value as of the statement of financial position date. Interests in assets held by others in charitable remainder trusts are reported at the College's share of the fair value of the underlying assets, less the present value of the payment stream of income disbursements to be made to beneficiaries as specified by the donor. In cases when the College holds the assets, contribution revenue is recognized and a liability for the present value of the estimated future payments to the income beneficiaries is recorded. This liability is included in the annuity obligations liability. The liability is calculated based on the life expectancy of the beneficiaries as determined by Internal Revenue Service group mortality tables. The liability is adjusted during the term of the trusts for changes in the value of the assets, the periodic reduction in the discount resulting from passage of time, and other changes in the estimate of future benefits.

G) Assets Whose Use is Limited

The College received a restricted gift to establish a student investment account to be managed by the students enrolled in the Investment Management class. The Investment Management class students are required to report on the account's investment performance to the Board of Trustees on an annual basis.

H) Bond Issuance Costs

Certain costs related to the issuance of debt, such as accounting, legal, and underwriting fees, are amortized to expense over the terms of the respective debt issues. Upon retirement of the bonds, any related unamortized deferred bond issuance costs are expensed.

I) Plant Assets

Plant assets are stated at construction cost, acquisition cost, or fair value at the date of the gift, less accumulated depreciation computed on a straight-line basis over the useful lives of the respective assets as follows:

	<u>Estimated Useful Lives (Years)</u>
Buildings and building and land improvements	10 - 50
Equipment and vehicles	3 - 10

The costs of repairs and maintenance are charged to expense as incurred; major renewals and betterments are capitalized. When assets are sold or disposed of, the cost of the asset and related accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of activities.

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

The College capitalizes interest when applicable as a component of the costs of property constructed for its own use. Assets with a cost in excess of \$2,500 and a useful life of more than one year are capitalized.

J) Allocation of Certain Expenses

The statements of activities present expenses by functional classification. Operation and maintenance of plant and depreciation of plant assets are allocated to program and supporting activities based upon the square footage of the related property. Interest expense is allocated to the functional classifications that benefited from the use of the proceeds of the debt. Benefits and other allocable costs are allocated based upon salaries expense by function.

K) Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant estimates include the liability for the present value of split-interest agreements, valuation of investments, allowances for student accounts receivable, student loans receivable, and contributions receivable, and the allocation of expenses to functional classifications. It is at least reasonably possible that actual results could differ from the estimates included in the financial statements.

L) Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in value in the near term would materially affect the amounts reported in the statements of financial position. In addition, the fair market value of investments for which there is not a readily available market is determined by external fund managers. Due to the inherent uncertainty of valuations of these investment funds, the fair values may differ significantly from the values that would have been used had a ready market for the investment funds existed, and the differences could be material.

The College receives significant revenue from federal student financial aid programs and various student loan programs. Future noncompliance with federal regulations, or a change in the laws governing programs, could severely impact the operations of the College.

M) Tax Status

The College is exempt from income taxes under Internal Revenue Code (Code) Section 501(c)(3), whereby only unrelated business income, as defined by Section 512(a)(1) of the Code, is subject to income tax. The College pays local property tax on all residences and the dining hall pursuant to New Hampshire Law. Property tax expense for the years ended June 30, 2025 and 2024 was \$395,215 and \$359,143, respectively.

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

N) Subsequent Events

For the purposes of the presentation of these financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through October 30, 2025, which is the date that the financial statements were issued.

2. Available Resources and Liquidity

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

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the College considers all expenditures related to its ongoing activities of instruction, academic, and student services, as well as the conduct of services undertaken to support those activities. Student loans receivable are not included in the analysis as principal and interest on these loans are to be paid back to the federal government, therefore, not available to meet current operating needs.

As of June 30, 2025 and 2024, the following financial assets are expected to be available within one year of the statements of financial position date to meet general expenditures:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents, less Federal Perkins Student Loan Program cash	\$ 29,757	\$ 30,183
Student accounts receivable, net	73,017	938,698
Contributions receivable due in one year or less, without donor restrictions	10,925	13,960
Expected appropriation of donor-restricted endowed funds for use over the next 12 months	4,523,300	3,134,135
Expected appropriation of Board-designated endowed funds for use over the next 12 months	<u>622,276</u>	<u>431,679</u>
	<u>\$ 5,259,275</u>	<u>\$ 4,548,655</u>

The College's Board of Trustees has designated a portion of its resources without donor imposed restrictions to act as endowment funds. Expected appropriation of these funds is identified as Board-designated in the table above. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Board of Trustees.

The College also has lines of credit available to meet short-term needs. See Note 8 for information about these arrangements.

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

3. Contributions Receivable

Contributions receivable consisted of the following at June 30:

	<u>2025</u>	<u>2024</u>
Plant purposes	\$ 600,667	\$ 373,817
Scholarships and student aid	63,843	60,835
Academic support	5,300	-
Institutional support	5,021,000	41,000
General operations	<u>558,921</u>	<u>35,945</u>
Total contributions receivable	6,249,731	511,597
Less unamortized discount (rates between 0.29% and 4.33%)	(225,402)	(4,408)
Less allowance for uncollectible contributions	<u>(100,000)</u>	<u>(100,000)</u>
Contributions receivable, net	<u>\$ 5,924,329</u>	<u>\$ 407,189</u>
	<u>2025</u>	<u>2024</u>
Amounts due in		
Less than one year	\$ 520,385	\$ 331,610
One to five years	5,720,950	179,987
More than five years	<u>8,396</u>	<u>-</u>
Total	<u>\$ 6,249,731</u>	<u>\$ 511,597</u>

4. Investments and Interests in Split-Interest Agreements

A summary of pooled investments at June 30 is as follows:

	<u>2025</u>		<u>2024</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Bonds and bond funds	\$ 9,747,976	\$ 9,108,277	\$ 7,898,341	\$ 7,142,116
Cash and money market funds	1,145,316	1,145,316	1,987,424	1,987,424
Equity funds	<u>50,312,885</u>	<u>65,432,975</u>	<u>51,119,693</u>	<u>62,818,195</u>
	<u>\$ 61,206,177</u>	<u>\$ 75,686,568</u>	<u>\$ 61,005,458</u>	<u>\$ 71,947,735</u>

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

Interests in split-interest agreements, net, consisted of the following at June:

	<u>2025</u>	<u>2024</u>
Investments held by the College and outside trustees in beneficial trusts and restricted for:		
Scholarships	\$ 814,453	\$ 755,740
Academic support	215,040	153,964
General operations	<u>1,696,036</u>	<u>1,641,359</u>
Total interest in split-interest agreements	2,725,529	2,551,063
Present value of income payable to beneficiaries for trusts in which the College is the trustee (discount rates between 1.2% and 8.0%)	<u>(199,100)</u>	<u>(185,295)</u>
Interests in split-interest agreements, net	<u>\$ 2,526,429</u>	<u>\$ 2,365,768</u>

Investment return consisted of the following:

	<u>2025</u>	<u>2024</u>
Interest and dividends	\$ 2,272,349	\$ 3,075,975
Net appreciation in fair value	4,926,706	5,746,921
Investment management fees	<u>(73,285)</u>	<u>(85,206)</u>
Net investment return	<u>\$ 7,125,770</u>	<u>\$ 8,737,690</u>

5. Plant Assets

A summary of plant assets at June 30 is as follows:

	<u>2025</u>	<u>2024</u>
Land	\$ 2,144,425	\$ 2,144,425
Land improvements	6,495,427	6,495,427
Buildings and building improvements	90,462,761	74,834,136
Equipment and vehicles	<u>20,543,958</u>	<u>19,219,145</u>
	119,646,571	102,693,133
Less accumulated depreciation	(53,573,403)	(52,110,772)
Plus construction in progress	<u>447,692</u>	<u>15,588,904</u>
Plant assets, net	<u>\$ 66,520,860</u>	<u>\$ 66,171,265</u>

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

The College placed the School of Nursing and Health Sciences Building into service in August 2024. During 2025, the College experienced a flood in a building, rendering it partially unusable for operations. As a result, the College recognized an impairment loss of \$585,534 on the statement of activities as of June 30, 2025.

6. ROU Assets and Lease Obligations

The ROU assets - operating and lease obligations - operating consists of various vehicle and equipment leases. The leases call for monthly payments ranging from \$3,416 to \$16,907 through February 2028. At June 30, 2025 and 2024, the weighted average remaining lease term is 2.3 years and 2.6 years, respectively. At June 30, 2025 and 2024, the weighted average discount rate is 2.93% and 2.95%, respectfully. Cash paid for the lease obligations - operating approximates operating lease costs for the years ended June 30, 2025 and 2024.

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

2026	\$ 77,472
2027	63,111
2028	<u>27,328</u>
	167,911
Less imputed interest expense	<u>(5,242)</u>
Lease obligations - operating	<u>\$ 162,669</u>

The following table summarizes the College's lease related costs in the statements of functional expenses for the years ended:

<u>Lease Costs</u>	<u>Natural Expense Classification</u>	<u>2025</u>	<u>2024</u>
Operating lease costs	Program fees and supplies	<u>\$ 193,004</u>	<u>\$ 187,979</u>

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

7. Debt

The following is a summary of the outstanding debt at June 30:

	<u>2025</u>	<u>2024</u>
Series 2012 Revenue Bonds		
Series 2012 Revenue Bonds refinanced under a Series 2025 Revenue Bonds during 2025. During 2025, the College refinanced the Series 2012 Revenue Bonds with a new issue, Series 2025 Revenue Bonds. As a result of this modification of terms, the College wrote off bond issuance costs related to the Series 2012 Revenue Bonds in the amount of \$261,038 as of June 30, 2025 and is included on the statement of activities.	\$	- \$ 20,108,766
Series 2025A Revenue Bonds		
A fixed interest rate for the first five years is established at 4.83%; subsequent rates will be reset on the fifth anniversary of the closing date and will be calculated equal to the product of .79 times the sum of the Federal Home Loan Bank (FHLB) rate, plus 1.90%. Monthly interest only payments are to be made ranging from \$96,437 to \$106,874 through February 2027. Principal and interest payments of \$143,353 are to be made from March 2027 through March 2030. Monthly payments, including \$80,523 of principal plus interest are to be made from April 2030 through March 2055. An additional draw of \$1,695,979 is scheduled for February 2026. The bonds can be prepaid at any time.	23,959,569	-
Series 2025B Revenue Bonds		
A fixed interest rate for the first five years is established at 6.12%; subsequent rates will be reset on the fifth anniversary of the closing date and will be calculated equal to the FHLB rate, plus 1.90%. Monthly interest only payments are to be made ranging from \$206 to \$8,118 through February 2027. Principal and interest payments ranging from \$9,678 to \$26,030 are to be made from March 2027 through March 2030. Monthly payments, including \$13,310 of principal plus interest are to be made from April 2030 through March 2055. Additional draws are scheduled for February 2026 of \$1,500,000, March 2027 of \$1,500,000, and September 2027 of \$1,166,141. The bonds can be prepaid at any time.	40,431	-

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Promissory Note Payable		
<p>The College had a line of credit agreement with a borrowing limit of \$5,500,000 that expired during 2022. Borrowings totaling \$3,777,711 were converted to a promissory note in May 2023. Beginning June 2023, monthly payments of \$42,114 with a fixed interest rate at 6.00% are due through April 2033. The remaining principal on the note is due May 2033. The note is collateralized by property located at 541 Main Street, New London, New Hampshire.</p>		
	3,168,486	3,470,984
Parkhurst Notes Payable		
<p>Three notes payable to Parkhurst Dining Services. The first and second note are due in 13 equal installments per year of approximately \$3,148 and \$234, respectively, through July 2027. These notes bear a fixed rate of interest of 4.00%. The third note is non-interest bearing and is due in 13 equal installments per year of \$1,538 through June 2029.</p>		
	<u>160,878</u>	<u>131,342</u>
	27,329,364	23,711,092
Less: unamortized bond issuance costs	<u>(272,710)</u>	<u>(261,038)</u>
Total debt	<u>\$ 27,056,654</u>	<u>\$ 23,450,054</u>

The Series 2025 Revenue Bonds (the Bond) are collateralized by a first priority mortgage lien on the College's property and a first lien on tuition receipts. The Bond document covenants require the College to have a debt service ratio of 1.10 to 1.00, and maintain minimum combined levels of cash, cash equivalents and investments (with or without restriction) of at least \$60,000,000. At June 30, 2025, the College was in compliance with both ratios.

Principal maturities on the debt are as follows:

2026	\$ 412,961
2027	583,441
2028	929,800
2029	986,175
2030	1,151,443
Thereafter	<u>29,127,664</u>
Total future principal maturities	\$ 33,191,484
Less: future draws on the Bond	<u>(5,862,120)</u>
Total principal maturities on debt outstanding at June 30, 2025	<u>\$ 27,329,364</u>

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

8. Line of Credit

The College has a revolving line of credit agreement available, allowing it to borrow up to \$6,000,000, which matures on March 31, 2026. Borrowings under the agreement bear interest at prime less 0.25% (7.25% at June 30, 2025). The agreement provides that any borrowings are unsecured and are due on demand. As of June 30, 2025, there was \$2,640,036 outstanding under the line. As of June 30, 2024, there were no amounts outstanding under the line.

9. Net Assets

Net assets with donor restrictions were as follows at June 30:

	<u>2025</u>	<u>2024</u>
Funds maintained in perpetuity:		
Funds whose accumulated earnings are subject to purpose restrictions:		
Instruction	\$ 2,283,726	\$ 2,283,726
Institutional support	1,911,943	1,904,484
Academic support	11,791,600	11,999,240
Student services	277,959	277,959
Scholarships	32,707,512	31,938,533
Plant	4,573,244	4,185,603
General operations restricted by time	<u>3,765,726</u>	<u>3,695,936</u>
Total funds maintained in perpetuity	<u>57,311,710</u>	<u>56,285,481</u>
Funds maintained with donor restrictions temporary in nature:		
Accumulated earnings (losses) on funds maintained in perpetuity subject to purpose restrictions:		
Instruction	910,211	803,439
Institutional support	794,223	694,575
Academic support	424,969	(101,338)
Student services	122,398	109,014
Scholarships	7,158,930	5,774,294
Plant	643,740	487,916
General operations restricted by time	<u>512,650</u>	<u>400,278</u>
Total accumulated earnings (losses) on funds maintained in perpetuity subject to purpose restrictions	<u>10,567,121</u>	<u>8,168,178</u>

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
Subject to expenditures for specified purposes:		
Auxiliary	9,635	30,135
Instruction	90,769	64,529
Institutional support	5,065,118	1,099,624
Academic support	212,560	225,876
Student services	1,727,583	903,253
Scholarships	1,019,575	1,324,016
Plant	475,300	345,696
General operations restricted by time	<u>478,850</u>	<u>499,758</u>
Total subject to expenditures for specified purposes	<u>9,079,390</u>	<u>4,492,887</u>
Total net assets with donor restrictions	<u>\$ 76,958,221</u>	<u>\$ 68,946,546</u>

Net assets were released from restrictions for the following purposes:

	<u>2025</u>	<u>2024</u>
Satisfaction of purpose restrictions	\$ 5,389,924	\$ 7,828,415
Satisfaction of time restrictions	<u>4,585</u>	<u>173,585</u>
Total net assets released from restrictions	<u>\$ 5,394,509</u>	<u>\$ 8,002,000</u>

10. Retirement Plans

Pension benefits are provided under a defined contribution plan (the Plan), which is administered by TIAA and CREF, and which cover substantially all full-time employees.

The College makes annual contributions to the Plan, which are immediately vested for the benefit of the participant. The College did not contribute to the Plan for the year ended June 30, 2025. The College contributed 4% of eligible compensation to the Plan's participants, which amounted to approximately \$451,000 for the year June 30, 2024.

In addition to providing pension benefits, the College provides health care and dental insurance benefits for certain retired employees and their spouses who retire on or after age 60 and have completed 15 years of continuous full time service. For eligible employees who were hired before June 1, 1978, the Plan provides medical coverage and a reduced dental plan for the retiree and the retiree's spouse until the retiree reaches age 65, at which time a fixed subsidy of \$250 per month is paid for life, and all other payments cease. The College has not funded the health care plan other than to pay current benefits.

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

The following table sets forth the liabilities of the Plan as of June 30:

	<u>2025</u>	<u>2024</u>
Accumulated postretirement benefit obligation (APBO)		
Retirees	\$ 411,380	\$ 421,547
Fully eligible active plan participants	<u>68,068</u>	<u>69,370</u>
Total	<u>\$ 479,448</u>	<u>\$ 490,917</u>

Reconciliation of the APBO for the years ended June 30 is as follows:

	<u>2025</u>	<u>2024</u>
Change in benefit obligation		
APBO, beginning of year	\$ 490,917	\$ 543,393
Interest costs	23,168	24,395
Actuarial gains (losses)	38,664	(6,559)
Benefits paid	<u>(73,301)</u>	<u>(70,312)</u>
APBO at June 30	479,448	490,917
Fair value of plan assets at June 30	<u>-</u>	<u>-</u>
Unfunded status at June 30	<u>\$ 479,448</u>	<u>\$ 490,917</u>
Liability for postretirement benefits recognized in the statements of financial position	<u>\$ 479,448</u>	<u>\$ 490,917</u>

Activities for the year consist of:

Employer contribution	\$ 73,301	\$ 70,312
Benefits paid	\$ (73,301)	\$ (70,312)

Net postretirement benefit expense for years ended June 30 consisted of the following:

	<u>2025</u>	<u>2024</u>
Interest costs	\$ 23,168	\$ 24,395
Recognized net actuarial loss	<u>27,383</u>	<u>29,291</u>
Net postretirement benefit expense	<u>\$ 50,551</u>	<u>\$ 53,686</u>

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

All employees eligible to participate in the Plan reached their full eligibility date as of July 1, 2017; therefore, the College is no longer accruing service cost. The discount rate used in determining the postretirement benefit obligation as of June 30, 2025 and 2024 was 5.0% and 5.1%, respectively. Contributions of \$63,000 are expected to be paid during the next fiscal year. The following benefit payments, which reflect expected retirements, as appropriate, are expected to be paid subsequent to June 30, 2025:

2026	\$	63,000
2027		59,000
2028		56,000
2029		52,000
2030		49,000
Years 2031 to 2035		196,000

11. Fundraising Costs

Total fundraising costs were approximately \$1,090,000 and \$982,000 for the years ended June 30, 2025 and 2024, respectively, and are classified as institutional support and fundraising costs in the statements of activities and functional expenses.

12. Commitments and Contingencies

Various legal claims arise from time to time in the normal course of operations which, in the opinion of management, will not have a material effect on the College's financial statements.

In the normal course of its operations, the College incurs legal obligations to perform certain retirement activity with regard to the ultimate disposition of some of its tangible long-lived assets due to the nature of material used in their construction or operation. The timing of the performance of these retirement activities is within the control of the College and, due to the long useful lives of these assets, management expects they will be performed at some future date. The extent and timing of the retirement obligation, and thus its fair value, cannot be reasonably estimated and accordingly no liability has been accrued as of June 30, 2025 and 2024.

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024****13. Related Party Disclosures**

The College's Board of Trustees and senior management may, from time to time, be associated, either directly or indirectly, with conducting business with the College. All members of the College's Board are required to submit a conflict of interest report on an annual basis. Senior administrators and all employees are annually required to review the College's Codes of Conduct/COI policies and report conflict of interests to their immediate supervisor/senior administration for resolution. Declared trustee conflicts are reported to the Board officers for determination and proper resolution of the conflict. Should an issue arise in which a board member has a direct conflict resulting in potential personal benefit, that trustee would be required to recuse themselves from any and all board activities related to the conflict. For the years ended June 30, 2025 and 2024, the College recognized \$1,519,847 and \$869,440, respectively, in contribution revenue from various members of the Board of Trustees. Management is not aware of any additional material transactions with related parties.

14. Fair Value Measurement

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

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the College's own assumptions about the assumptions that market participants would use in pricing an asset or liability. The College did not have any level 3 assets or liabilities as of June 30, 2025 or 2024.

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

Assets and liabilities measured at fair value on a recurring basis are summarized below.

	<u>Fair Value Measurements at June 30, 2025, Using</u>		
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>
Assets:			
Investments at market value			
Bonds and bond funds	\$ 9,108,277	\$ -	\$ 9,108,277
Cash and money market funds	1,145,316	1,145,316	-
Equity funds	<u>65,432,975</u>	<u>65,432,975</u>	<u>-</u>
Total investments, at market value	<u>\$ 75,686,568</u>	<u>\$ 66,578,291</u>	<u>\$ 9,108,277</u>
Interests in split-interest agreements	<u>\$ 2,725,529</u>	<u>\$ -</u>	<u>\$ 2,725,529</u>
Assets whose use is limited, primarily equity securities	<u>\$ 492,671</u>	<u>\$ 492,671</u>	<u>\$ -</u>
Liabilities:			
Annuity obligations	<u>\$ 199,100</u>	<u>\$ -</u>	<u>\$ 199,100</u>
Agency funds included in accounts payable	<u>\$ 491,180</u>	<u>\$ 491,180</u>	<u>\$ -</u>
	<u>Fair Value Measurements at June 30, 2024, Using</u>		
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>
Assets:			
Investment at market value			
Bonds and bond funds	\$ 7,142,116	\$ -	\$ 7,142,116
Cash and money market funds	1,987,424	1,987,424	-
Equity funds	<u>62,818,195</u>	<u>62,818,195</u>	<u>-</u>
Total investments at market value	<u>\$ 71,947,735</u>	<u>\$ 64,805,619</u>	<u>\$ 7,142,116</u>
Interests in split-interest agreements	<u>\$ 2,551,063</u>	<u>\$ -</u>	<u>\$ 2,551,063</u>
Assets whose use is limited, primarily equity securities	<u>\$ 655,418</u>	<u>\$ 655,418</u>	<u>\$ -</u>
Liabilities:			
Annuity obligations	<u>\$ 185,295</u>	<u>\$ -</u>	<u>\$ 185,295</u>
Agency funds included in accounts payable	<u>\$ 655,787</u>	<u>\$ 655,787</u>	<u>\$ -</u>

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices. However, in certain instances, there are no quoted market prices for the College's various financial instruments included in Level 2. The fair value for Level 2 investments is primarily based on estimates using market prices of comparable securities. The fair value for Level 2 interests in split-interest agreements is primarily based on the quoted market prices of the underlying securities invested in by the trusts. Annuity obligations are valued using the methodology and assumptions disclosed in Notes 1F and 4.

15. Endowment

The College's endowment consists of approximately 200 individual funds established for a variety of purposes. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. 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.

Interpretation of Relevant Law

The Board of Trustees of the College has interpreted the State Uniform Prudent Management of Institutional Funds Act (the Act) as requiring the preservation of the original gift (corpus value) of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the College classifies as net assets with perpetual donor restriction: (1) the original value of gifts donated to be maintained in perpetuity, (2) the original value of subsequent gifts to be maintained in perpetuity, and (3) accumulations to the gifts to be maintained in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Subject to the intent of a donor expressed in the gift instrument, the College may appropriate for expenditure or accumulate so much of an endowment fund as the College determines is prudent for the uses, benefits, purposes, and duration for which the endowment fund is established. The College's spending policy permits spending from funds with deficiencies in accordance with the prudent measures required under the Act. Funds designated by the Board of Trustees to function as endowments are classified as net assets without donor restrictions.

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

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

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024****Spending Policy**

The College has a policy of appropriating for distribution each year 5% of its endowment fund's average fair value over the prior 12 quarters through the quarter ended March 31 preceding the fiscal year in which the distribution is planned. The Board of Trustees can make exceptions to this policy recommended by the Finance Committee and approved by the full Board of Trustees. In establishing this policy, the College considered the long-term expected return on its endowment. Accordingly, over the long-term, the College expects investment markets to appreciate in the range of 4-6% annually and thus expects the current spending policy to allow its endowment to grow at an average of 3-5% annually. This is consistent with the College's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return. The College permits spending from funds with deficiencies.

For 2025 and 2024, the Board of Trustees elected to appropriate for distribution 7% and 6%, respectively, of the College's endowment funds.

Return Objectives and Risk Parameters

The College has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the College must hold in perpetuity or for a donor specified period(s), as well as Board-designated funds. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a manner that is intended to produce results that meet or exceed an appropriate performance index for a particular endowment asset. The College assigns an appropriate index to each endowment asset and annually reviews the performance of each asset against the appropriate index on a one, three, and five year basis. The College expects its endowment funds, over time, to provide an average rate of return of approximately 4-6% annually. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

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

COLBY-SAWYER COLLEGE

Notes to Financial Statements

June 30, 2025 and 2024

Endowment Composition and Changes in Endowment

As of June 30, 2025, the endowment net asset composition was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 66,531,712	\$ 66,531,712
Board-designated endowment funds	<u>9,154,857</u>	<u>-</u>	<u>9,154,857</u>
Total endowed funds	<u>\$ 9,154,857</u>	<u>\$ 66,531,712</u>	<u>\$ 75,686,569</u>

For the year ended June 30, 2025, the change in the net assets by fund was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	<u>\$ 8,712,658</u>	<u>\$ 63,237,341</u>	<u>\$ 71,949,999</u>
Investment income:			
Interest and dividends, net of fees	411,558	1,683,977	2,095,535
Net appreciation (realized and unrealized) in fair value	<u>439,625</u>	<u>4,395,589</u>	<u>4,835,214</u>
Total investment income	851,183	6,079,566	6,930,749
Contributions	141,736	1,084,423	1,226,159
Appropriation of endowment assets for expenditure	<u>(550,720)</u>	<u>(3,869,618)</u>	<u>(4,420,338)</u>
Endowment net assets, end of year	<u>\$ 9,154,857</u>	<u>\$ 66,531,712</u>	<u>\$ 75,686,569</u>

As of June 30, 2024, the endowment net asset composition was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 63,237,341	\$ 63,237,341
Board-designated endowment funds	<u>8,712,658</u>	<u>-</u>	<u>8,712,658</u>
Total endowed funds	<u>\$ 8,712,658</u>	<u>\$ 63,237,341</u>	<u>\$ 71,949,999</u>

COLBY-SAWYER COLLEGE**Notes to Financial Statements****June 30, 2025 and 2024**

For the year ended June 30, 2024, the change in the net assets by fund was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ <u>6,276,348</u>	\$ <u>59,487,560</u>	\$ <u>65,763,908</u>
Investment income:			
Interest and dividends	338,602	2,282,390	2,620,992
Net appreciation (realized and unrealized) in fair value	<u>550,265</u>	<u>5,116,529</u>	<u>5,666,794</u>
Total investment income	888,867	7,398,919	8,287,786
Contributions	-	1,558,093	1,558,093
Release of donor restriction	2,000,000	(2,000,000)	-
Appropriation of endowment assets for expenditure	<u>(452,557)</u>	<u>(3,207,231)</u>	<u>(3,659,788)</u>
Endowment net assets, end of year	<u>\$ 8,712,658</u>	<u>\$ 63,237,341</u>	<u>\$ 71,949,999</u>

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the Act requires the College to retain as a fund of perpetual duration. As of June 30, 2025, deficiencies of this nature exist in donor-restricted endowment funds, which cumulatively have original gift values of \$7,814,563, current fair values of \$6,534,129, and an accumulated deficiency of \$1,280,434. As of June 30, 2024, deficiencies of this nature exist in donor-restricted endowment funds, which together have an original gift value of \$12,902,747, a current fair value of \$11,841,491, and an accumulated deficiency of \$1,061,256. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions with donor-imposed restrictions and continued appropriation for certain programs that was deemed prudent by the Board of Trustees.

KATE TURCOTTE

- MSW Fordham University, Bronx, NY (2022)
- Ph.D. Sociology, University of New Hampshire, Durham, NH (2011)
Area of concentration: social stratification
Dissertation title: *Wage Employment, Traditional Subsistence, and Aspirations among Iñupiat and Yup'ik in the Mixed Economy of Northwest Alaska.*
- M.A. Sociology, University of New Hampshire, Durham, NH (2008)
Thesis title: *The Impact of Federal Violence against Women Act (VAWA) Block Grants on Two New Hampshire Cities: Disposition and Police Report Writing.*
- B.A. Sociology, New England College, Henniker, NH - *summa cum laude* (2005)

Currently

- 2025- Sonja C. and William H. Davidow Endowed Chair, Colby-Sawyer College, New London, NH
- 2023- Founding Program Director, Master of Social Work. School of Business and Social Sciences, Colby-Sawyer College
- 2022- Professor of Social Work and Sociology, School of Business and Social Sciences, Colby-Sawyer College
- 2024- Licensed Clinical Social Worker, Counseling Associates of New London, Claremont, Newport, and the Upper Valley (NH LICSW # 5161)

Prior positions

- 2018-22 Associate Professor of Sociology, School of Business and Social Sciences, Colby-Sawyer College
- 2016-18 Visiting Associate Professor of Sociology, Department of Social Science and Education, Colby-Sawyer College
- 2013-16 Visiting Assistant Professor of Sociology, Department of Social Sciences and Education, Colby-Sawyer College
- 2011-13 Assistant Professor of Sociology, Department of Social Science, University of Maine at Augusta, Augusta, ME
- 2010-11 Instructor, Statistics for Sociology, University of New Hampshire, Durham, NH
- 2008-11 Instructor, Introduction to Sociology, New England College, Henniker, NH

Select institutional service

- Endowed Chairs Think Tank (2025-)
- Graduate & Professional Studies Directors and Coordinators (2024-)
- Information Technology Committee (2025-)
- Selection Committee, Internship & Study Abroad Grant Program (2016-)
- Member, Administrative/Sexual Misconduct Hearing Board (2018-2021; 2022-)
- Institutional Review Board (2018-19, 2022-25)
- Wesson Honors Advisory Committee (2019-2021; 2022-25)
- Search Committee Chair, MSW (four positions, 2022-2025)

Assessment Lead (Sociology 2016-18, 2021; Crime and Legal Studies 2021)
 Program Coordinator, Crime and Legal Studies/Social Work/Sociology (2020-21)
 Member, Equity, Diversity, and Inclusion Task Force (2020-21)
 Co-Chair, Institutional Review Board (2019-21)
 Liberal Education Area Coordinator, First Year Seminar & Integrative Experience (2019-21)
 Faculty Personnel Committee (2017-2020)
 Coordinator, Crime and Legal Studies program (2017-2020)
 Faculty Representative to the Board of Trustees (2017-2019)
 Course and curriculum co-development, Bachelor of Social Work (2019)
 Course and curriculum co-development, Crime & Legal Studies (2019)
 Faculty Mentor (2015-21; 2018-19; 2022-)

Professional service & training

American Red Cross, Disaster Cycle Services Volunteer (2025-)
 New London, NH Board of Firewards (2025-)
 Board of Directors, Granite Pathways of New Hampshire (2024-)
 Board Member, National Association of Social Workers NH Chapter (2024-)
 Council on Social Work Education Disaster Relief Curricular Guide Team (2024-2025)
 External Reviewer, St. Anselm College Department of Sociology & Social Work (2024)
 Eye Movement Desensitization and Reprocessing (EMDR), Basic Training (2024)
 Counseling Associates Mental Health Team, Geisel Medical School, Dartmouth College (2023-)
 Ad-hoc reviewer, Sage Publications (2017-)
 National Association of Clergy Compliance Officers and Professionals (NACCOP) training: *Constructing the Live Hearing Process* (2022)
 State of New York Mandated Reporter Training: *Child Abuse and Maltreatment* (2022)

Online graduate course experience

Human Rights and Social Justice	Clinical Skills Lab
Methods for Social Work Research & Evaluation	Advanced Research: Program Evaluation
Social Welfare Policy	Capstone for Master of Social Work
Comparative Social Policy	

Online & in-person undergraduate course experience

Family & Community Collaboration	Intimate Partner Violence
Social Stratification & Crime	Social Theory
First Year Experience: Standards of Beauty	Social Problems in the U.S.
First Year Experience: Friday Night Lights	Global Social Problems
Sociology through Film	Race and Ethnic Relations
Honors: Analysis of Catastrophic Events	Sociology through Film
Honors: Life in the North	Research Methods in Sociology
Investigating Race in the South	Advanced Seminar, Capstone
Introduction to Sociology	Leadership Seminar
Introduction to Human Services	Social Welfare Policy

Publications

CSWE 2022 EPAS Specialized Practice Curricular Guide for Disaster Relief Social Work (2025).

Medbery, Russell and Catherine Turcotte (2024). "Managing the realities of getting fired: The uncertain career foundation that can be professional coaching." In Dieffenbach, Kristen, Chroni, Ani, Kentta, Goran, and Olusaga, Peter (eds.) *Coaching stories: Navigating storms, triumphs, and transformations in sport*.

Turcotte, Catherine (2015). "Boys aren't taught anything anymore! The Role of Gender in Subsistence, Work Patterns, and Aspirations among Iñupiat and Yup'ik in Northwest Alaska." In Poppel, Birger and Kruse, Jack (eds.) *Survey of Living Conditions in the Arctic - A Comparative Study of Living Conditions among Inuit, Sami, and the Indigenous Peoples of Chokotka and the Kola Peninsula*. Copenhagen: Nordic Council of Ministers Publications.

Turcotte, Catherine (2010). "Anger Management and Processes Mediating the Link between Witnessing Violence and the Perpetration of Violence." *Violence and Victims* Vol. 25(3): 18-31.

Mattingly, Marybeth and Catherine Turcotte (2010). "Understanding Very High Rates of Young Child Poverty in the South." *Carsey Institute Issue Brief*, University of New Hampshire.

Select presentations

- 2025 Jane Addams and the Intersection of Liberal Arts and Professional Study. Presented at the 2025 In the Spirit of Jane Addams Conference, Warsaw, Poland. With Medbery, R.
- 2025 Modeling the Use of Therapeutic Space in Online, Graduate Classroom Settings Presented at the 2025 European Association for Schools of Social Work Conference, Salzburg, Austria. With Krishnan-Mackie, L. and Medbery, R.
- 2022 The EMERGE S-STEM Scholars Program. Poster co-presentation at the 2022 SSTEM Symposium, Washington, D.C.
- 2022 *Cops Using Comte: Making the Case for the Liberal Arts in Law Enforcement*. Critical Questions in Education Conference, Charleston, SC.
- 2020 *Mind the Gap: Contrasts between Hub Towns and Rural Villages in Northwest Alaska*. Eastern Sociological Society Annual Conference, Philadelphia, PA.
- 2018 *The Clothesline Project: Experiential Learning in a Domestic Violence Course*. Association of Humanist Sociology Annual Conference, Detroit, MI.
- 2015 *Adversity Exposure and Life Satisfaction Levels*. Presented at the Annual Meeting for The Association for Humanist Sociology, Portland, OR.
- 2014 *A Study in Trilectical Materialism: Climate Change and the Iñupiat of Alaska*. Presented at the 19th Inuit Studies Conference, Université Laval, Quebec, QC.
- 2014 Session co-organizer and presenter, Eighth International Conference of Arctic Social Sciences (ICASS VIII), University of Northern British Columbia, Prince George, BC. Session Title: *Living Conditions/Well-Being and Quality of Life of Indigenous Peoples and Other Arctic Residents*. Paper Title: *SLiCA 2.0: New Directions*.
- 2014 *The Fate of a People: Oppression, Economic Shift, Climate Change and Human Agency in Kivalina, Alaska*. Colby-Sawyer Faculty Colloquium Series, New London, NH.

Select grants

- 2026 Burkehaven Family Foundation grant in support of Colby-Sawyer College's Master of Social Work program (\$40,000).

- 2026 Marion and Jasper Whiting Foundation Fellowship. "Disaster Preparedness, Community Resilience, and Social Work Practice in the Philippines" (\$6,000).
- 2021- NSF EMERGE S-STEM Scholars Program. "Engaging, Mentoring, Retaining, and Graduating STEM Scholars" (\$647,970).
- 2021 Municipal Technical Assistance Grant, submitted as Chair of New London, NH Housing Commission (\$20,315 - declined by committee).
- 2013 Sustainability Solutions Initiative Grant, University of Maine (National Science Foundation award EPS-0904155) to study stakeholder attitudes toward wild turkeys in Maine.
- 2013 National Academy of Sciences Polar Research Board, travel funds to attend *Emerging Research Questions in the Arctic* workshop, Anchorage, AK (\$2200).
- 2011 Travel grant awarded by the Nordic Council of Ministers to attend the 2011 Survey of Living Conditions in the Arctic Data Workshop, Roskilde, Denmark (\$1700).
- 2011 Travel grant awarded by the International Arctic Social Sciences Association to present at the ICASS 7th International congress of Arctic Social Sciences, Akureyri, Iceland (\$2500).
- 2010 Travel grant awarded by the Nordic Council of Ministers to attend the Kastelli Symposium, Thule Institute, Oulu, Finland (*declined*).
- 2010 Travel grant awarded by the International Arctic Research Center - University of Alaska, Fairbanks to present at the International Polar Year Science Conference, Oslo, Norway (\$1200).
- 2009 Travel grant awarded by the National Science Foundation to attend the BOREAS Final Conference on Polar and Circumpolar Research, Rovaniemi, Finland (\$2000).

Professional memberships

- National Association of Social Workers (national, NH, VT chapters)
- Council on Social Work Education
- International Association of Social Workers