STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

May 26, 2026

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to amend existing contracts with the Contractors listed below to continue providing statewide Aging and Disability Resource Center services, by exercising contract renewal options, increasing the price limitation by $4,458,466, from $8,797,844 to $13,256,310 and extending the completion dates from June 30, 2026 to June 30, 2027, effective upon Governor and Council approval. 48.94% Federal Funds. 51.06% General Funds.

The original contracts were approved by Governor and Council on June 26, 2024, item #58.

Contractor Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount
Behavioral Health & Developmental Services of Strafford County, Inc. (Dover, NH)	177278-B002	Rockingham and Strafford Counties	$2,069,206	$1,046,275	$3,115,481
Community Action Program Belknap & Merrimack Counties, Inc. (Concord, NH)	177203	Merrimack County	$801,414	$405,583	$1,206,997
Easter Seals New Hampshire, Inc. (Manchester, NH)	177204	Hillsborough County	$1,099,504	$559,562	$1,659,066
Grafton County Senior Citizens Council, Inc. (Lebanon, NH)	177675	Grafton County	$786,010	$397,626	$1,183,636

Monadnock Collaborative (Keene, NH)	159303-B001	Monadnock Region & Sullivan County	$1,521,016	$766,092	$2,287,108
Partnership for Public Health, Inc. (Laconia, NH)	165635-B001	Belknap & Carroll Counties	$1,809,296	$924,243	$2,733,539
Tri-County Community Action Program, Inc. (Berlin, NH)	177195-B001	Coos County	$711,398	$359,085	$1,070,483
		Total:	$8,797,844	$4,458,466	$13,256,310

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

See attached fiscal details.

EXPLANATION

The purpose of this request is to continue statewide Aging and Disability Resource Center services through New Hampshire's No Wrong Door/NHCarePath system. Aging and Disability Resource Centers provide coordinated access to long-term services and supports through information and referral assistance, person-centered counseling, caregiver support, Medicare and benefits counseling, Medicaid and long-term care application assistance, and community-based navigation services for older adults, adults with disabilities, veterans, and caregivers. Services also support federally funded initiatives including State Health Insurance Assistance Program, Medicare Improvements for Patients and Providers Act, Senior Medicare Patrol, Veteran-Directed Care, and related aging and disability resource activities.

The populations served include older adults, adults with physical, intellectual, and developmental disabilities, veterans, caregivers, and adults with behavioral health concerns. Services are delivered statewide through walk-in access, telephone support, virtual assistance, community outreach, and in-person appointments designed to support timely access to home and community-based services and long-term supports.

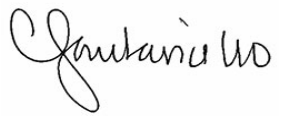
The Department will continue to monitor contractor performance through monthly and quarterly reporting of contract deliverables, fiscal oversight, utilization and service data review, quality assurance activities, and tracking compliance with applicable state and federal program requirements.

As referenced in Exhibit A of the original agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for one (1) of the four (4) years available.

Should the Governor and Executive Council not authorize this request, the Department will be out of compliance with RSA 151-E:5, which mandates the establishment of a system of community-based aging and disability resource centers, which provide information and referral services to older adults and adults with disabilities.

Source of Federal Funds: ALN #93.667, FAIN #2301NHSOSR & #2501NHSOSR, ALN #93.778, ALN #93.052, FAIN #2301NHOAFC & #2501NHOAFC, ALN#93.324, FAIN #90SAPG0087 & #90SAPG0138, ALN #93.071, FAIN #2201NHMISH & #2501NHMISH, ALN #93.048, FAIN #90MPPG0057.

Respectfully submitted,



For:

Lori A. Weaver
Commissioner

Fiscal Detail - RFA-2024-DLTSS-03-ADRCS-xx-A01

05-95-48-481010-9565 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, SERVICELINK

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	$67,053.00	$0.00	$67,053.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$345,521.00	$0.00	$345,521.00
2025	074-500589	Grants for Public Asst & Relief	48130461	$85,964.00	$0.00	$85,964.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$36,963.00	$0.00	$36,963.00
2025	103-502664	Contract for Social Services	48130630	$167,244.00	$0.00	$167,244.00
2025	545-500387	I & R Contracts	48130205	$31,435.00	$0.00	$31,435.00
2025	570-500928	Family Caregiver	48130316	$57,243.00	$0.00	$57,243.00
2026	074-500589	Grants for Public Asst & Relief	48130291	$67,053.00	$0.00	$67,053.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$345,521.00	$0.00	$345,521.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$85,964.00	$0.00	$85,964.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$36,963.00	$0.00	$36,963.00
2026	103-502664	Contract for Social Services	48130630	$167,244.00	$0.00	$167,244.00
2026	545-500387	I & R Contracts	48130205	$31,435.00	$0.00	$31,435.00
2026	570-500928	Family Caregiver	48130316	$57,243.00	$0.00	$57,243.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$67,053.00	$67,053.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$304,213.00	$304,213.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$92,920.00	$92,920.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$41,679.00	$41,679.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$167,244.00	$167,244.00
2027	545-500387	I & R Contracts	48130205	$0.00	$31,435.00	$31,435.00
2027	570-500928	Family Caregiver	48130316	$0.00	$57,243.00	$57,243.00
			Subtotal	***$1,582,846.00***	***$761,787.00***	***$2,344,633.00***

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	$32,584.00	$0.00	$32,584.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$167,903.00	$0.00	$167,903.00
2025	074-500589	Grants for Public Asst & Relief	48130461	$35,910.00	$0.00	$35,910.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$15,441.00	$0.00	$15,441.00
2025	103-502664	Contract for Social Services	48130630	$81,271.00	$0.00	$81,271.00
2025	545-500387	I & R Contracts	48130205	$15,276.00	$0.00	$15,276.00
2025	570-500928	Family Caregiver	48130316	$52,322.00	$0.00	$52,322.00
2026	074-500589	Grants for Public Asst & Relief	48130291	$32,584.00	$0.00	$32,584.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$167,903.00	$0.00	$167,903.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$35,910.00	$0.00	$35,910.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$15,441.00	$0.00	$15,441.00
2026	103-502664	Contract for Social Services	48130630	$81,271.00	$0.00	$81,271.00
2026	545-500387	I & R Contracts	48130205	$15,276.00	$0.00	$15,276.00
2026	570-500928	Family Caregiver	48130316	$52,322.00	$0.00	$52,322.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$32,584.00	$32,584.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$147,703.00	$147,703.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$38,816.00	$38,816.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$17,411.00	$17,411.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$81,271.00	$81,271.00
2027	545-500387	I & R Contracts	48130205	$0.00	$15,276.00	$15,276.00
2027	570-500928	Family Caregiver	48130316	$0.00	$52,322.00	$52,322.00
			Subtotal	***$801,414.00***	***$385,383.00***	***$1,186,797.00***

Easter Seals New Hampshire, Inc. (Vendor # 177204)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget

2025	074-500589	Grants for Public Asst & Relief	48130291	$37,427.00	$0.00	$37,427.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$192,859.00	$0.00	$192,859.00
2025	074-500589	Grants for Public Asst & Relief	48130461	$72,244.00	$0.00	$72,244.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$31,064.00	$0.00	$31,064.00
2025	103-502664	Contract for Social Services	48130630	$93,350.00	$0.00	$93,350.00
2025	545-500387	I & R Contracts	48130205	$17,546.00	$0.00	$17,546.00
2025	570-500928	Family Caregiver	48130316	$105,262.00	$0.00	$105,262.00
2026	074-500589	Grants for Public Asst & Relief	48130291	$37,427.00	$0.00	$37,427.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$192,859.00	$0.00	$192,859.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$72,244.00	$0.00	$72,244.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$31,064.00	$0.00	$31,064.00
2026	103-502664	Contract for Social Services	48130630	$93,350.00	$0.00	$93,350.00
2026	545-500387	I & R Contracts	48130205	$17,546.00	$0.00	$17,546.00
2026	570-500928	Family Caregiver	48130316	$105,262.00	$0.00	$105,262.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$37,427.00	$37,427.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$170,325.00	$170,325.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$78,090.00	$78,090.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$35,028.00	$35,028.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$93,350.00	$93,350.00
2027	545-500387	I & R Contracts	48130205	$0.00	$17,546.00	$17,546.00
2027	570-500928	Family Caregiver	48130316	$0.00	$105,262.00	$105,262.00
			Subtotal	***$1,099,504.00***	***$537,028.00***	***$1,636,532.00***

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	$32,334.00	$0.00	$32,334.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$166,613.00	$0.00	$166,613.00

2025	074-500589	Grants for Public Asst & Relief	48130461	$34,033.00	$0.00	$34,033.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$14,633.00	$0.00	$14,633.00
2025	103-502664	Contract for Social Services	48130630	$80,647.00	$0.00	$80,647.00
2025	545-500387	I & R Contracts	48130205	$15,158.00	$0.00	$15,158.00
2025	570-500928	Family Caregiver	48130316	$49,587.00	$0.00	$49,587.00
2026	074-500589	Grants for Public Asst & Relief	48130291	$32,334.00	$0.00	$32,334.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$166,613.00	$0.00	$166,613.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$34,033.00	$0.00	$34,033.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$14,633.00	$0.00	$14,633.00
2026	103-502664	Contract for Social Services	48130630	$80,647.00	$0.00	$80,647.00
2026	545-500387	I & R Contracts	48130205	$15,158.00	$0.00	$15,158.00
2026	570-500928	Family Caregiver	48130316	$49,587.00	$0.00	$49,587.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$32,334.00	$32,334.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$146,535.00	$146,535.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$36,786.00	$36,786.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$16,501.00	$16,501.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$80,647.00	$80,647.00
2027	545-500387	I & R Contracts	48130205	$0.00	$15,158.00	$15,158.00
2027	570-500928	Family Caregiver	48130316	$0.00	$49,587.00	$49,587.00
			Subtotal	***$786,010.00***	***$377,548.00***	***$1,163,558.00***

Monadnock Collaborative (Vendor # 159303)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	$61,078.00	$0.00	$61,078.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$314,724.00	$0.00	$314,724.00
2025	074-500589	Grants for Public Asst & Relief	48130461	$41,127.00	$0.00	$41,127.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$17,684.00	$0.00	$17,684.00

2025	103-502664	Contract for Social Services	48130630	$152,338.00	$0.00	$152,338.00
2025	545-500387	I & R Contracts	48130205	$28,633.00	$0.00	$28,633.00
2025	570-500928	Family Caregiver	48130316	$59,924.00	$0.00	$59,924.00
2026	074-500589	Grants for Public Asst & Relief	48130291	$61,078.00	$0.00	$61,078.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$314,724.00	$0.00	$314,724.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$41,127.00	$0.00	$41,127.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$17,684.00	$0.00	$17,684.00
2026	103-502664	Contract for Social Services	48130630	$152,338.00	$0.00	$152,338.00
2026	545-500387	I & R Contracts	48130205	$28,633.00	$0.00	$28,633.00
2026	570-500928	Family Caregiver	48130316	$59,924.00	$0.00	$59,924.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$61,078.00	$61,078.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$276,298.00	$276,298.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$44,454.00	$44,454.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$19,941.00	$19,941.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$152,338.00	$152,338.00
2027	545-500387	I & R Contracts	48130205	$0.00	$28,633.00	$28,633.00
2027	570-500928	Family Caregiver	48130316	$0.00	$59,924.00	$59,924.00
			Subtotal	***$1,351,016.00***	***$642,666.00***	***$1,993,682.00***

Partnership for Public Health, Inc. (Vendor # 165635)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	$60,106.00	$0.00	$60,106.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$309,725.00	$0.00	$309,725.00
2025	074-500589	Grants for Public Asst & Relief	48130461	$33,848.00	$0.00	$33,848.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$14,554.00	$0.00	$14,554.00
2025	074-500589	Grants for Public Asst & Relief	48130207	$249,000.00	$0.00	$249,000.00
2025	103-502664	Contract for Social Services	48130630	$149,918.00	$0.00	$149,918.00
2025	545-500387	I & R Contracts	48130205	$28,179.00	$0.00	$28,179.00

2025	570-500928	Family Caregiver	48130316	$59,318.00	$0.00	$59,318.00
2026	074-500589	Grants for Public Asst & Relief	48130291	$60,106.00	$0.00	$60,106.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$309,725.00	$0.00	$309,725.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$33,848.00	$0.00	$33,848.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$14,554.00	$0.00	$14,554.00
2026	074-500589	Grants for Public Asst & Relief	48130207	$249,000.00	$0.00	$249,000.00
2026	103-502664	Contract for Social Services	48130630	$149,918.00	$0.00	$149,918.00
2026	545-500387	I & R Contracts	48130205	$28,179.00	$0.00	$28,179.00
2026	570-500928	Family Caregiver	48130316	$59,318.00	$0.00	$59,318.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$60,106.00	$60,106.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$271,765.00	$271,765.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$36,586.00	$36,586.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$26,411.00	$26,411.00
2027	074-500589	Grants for Public Asst & Relief	48130207	$0.00	$249,000.00	$249,000.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$149,918.00	$149,918.00
2027	545-500387	I & R Contracts	48130205	$0.00	$28,179.00	$28,179.00
2027	570-500928	Family Caregiver	48130316	$0.00	$64,318.00	$64,318.00
			Subtotal	***$1,809,296.00***	***$886,283.00***	***$2,695,579.00***

Tri County Community Action Program, Inc. (Vendor # 177195)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130291	$31,122.00	$0.00	$31,122.00
2025	074-500589	Grants for Public Asst & Relief	48130280	$160,367.00	$0.00	$160,367.00
2025	074-500589	Grants for Public Asst & Relief	48130461	$24,938.00	$0.00	$24,938.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$10,723.00	$0.00	$10,723.00
2025	103-502664	Contract for Social Services	48130630	$77,623.00	$0.00	$77,623.00
2025	545-500387	I & R Contracts	48130205	$14,590.00	$0.00	$14,590.00
2025	570-500928	Family Caregiver	48130316	$36,336.00	$0.00	$36,336.00

2026	074-500589	Grants for Public Asst & Relief	48130291	$31,122.00	$0.00	$31,122.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$160,367.00	$0.00	$160,367.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$24,938.00	$0.00	$24,938.00
2026	074-500589	Grants for Public Asst & Relief	Multi	$10,723.00	$0.00	$10,723.00
2026	103-502664	Contract for Social Services	48130630	$77,623.00	$0.00	$77,623.00
2026	545-500387	I & R Contracts	48130205	$14,590.00	$0.00	$14,590.00
2026	570-500928	Family Caregiver	48130316	$36,336.00	$0.00	$36,336.00
2027	074-500589	Grants for Public Asst & Relief	48130291	$0.00	$31,122.00	$31,122.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$140,873.00	$140,873.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$26,956.00	$26,956.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$12,091.00	$12,091.00
2027	103-502664	Contract for Social Services	48130630	$0.00	$77,623.00	$77,623.00
2027	545-500387	I & R Contracts	48130205	$0.00	$14,590.00	$14,590.00
2027	570-500928	Family Caregiver	48130316	$0.00	$36,336.00	$36,336.00
			Subtotal	***$711,398.00***	***$339,591.00***	***$1,050,989.00***
		Total 9565		**$8,141,484.00**	**$3,930,286.00**	**$12,071,770.00**

05-95-48-481010-3317 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, ADMIN ON AGING SVCS GRANT-SMPP

Monadnock Collaborative (Vendor # 159303)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130461	$55,250.00	$0.00	$55,250.00
2025	074-500589	Grants for Public Asst & Relief	48130207	$21,250.00	$0.00	$21,250.00
2025	074-500589	Grants for Public Asst & Relief	Multi	$8,500.00	$0.00	$8,500.00
2026	074-500589	Grants for Public Asst & Relief	48130461	$55,250.00	$0.00	$55,250.00
2026	074-500589	Grants for Public Asst & Relief	48130207	$21,250.00	$0.00	$21,250.00

2026	074-500589	Grants for Public Asst & Relief	Multi	$8,500.00	$0.00	$8,500.00
2027	074-500589	Grants for Public Asst & Relief	48130461	$0.00	$25,000.00	$25,000.00
2027	074-500589	Grants for Public Asst & Relief	48130207	$0.00	$30,004.00	$30,004.00
2027	074-500589	Grants for Public Asst & Relief	Multi	$0.00	$29,996.00	$29,996.00
			Subtotal	***$170,000.00***	***$85,000.00***	***$255,000.00***

Total 3317	**$170,000.00**	**$85,000.00**	**$255,000.00**

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, ADMIN ON AGING

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	570-500928	Family Caregiver	48130316	$68,010.00	$0.00	$68,010.00
2026	570-500928	Family Caregiver	48130316	$68,010.00	$0.00	$68,010.00
2027	570-500928	Family Caregiver	48130316	$0.00	$68,010.00	$68,010.00
Subtotal			***Subtotal***	***$136,020.00***	***$68,010.00***	***$204,030.00***

Total 7872	**$136,020.00**	**$68,010.00**	**$204,030.00**

05-95-48-482010-2164 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-BUR ADULT & AGING, WAIVER AND NURSING FACILITIES, CFI WAIVER PROGRAM ELIGIBILITY

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2025	074-500589	Grants for Public Asst & Relief	48130280	$175,170.00	$0.00	$175,170.00
2026	074-500589	Grants for Public Asst & Relief	48130280	$175,170.00	$0.00	$175,170.00
2027	074-500589	Grants for Public Asst & Relief	48130280	$0.00	$175,170.00	$175,170.00
Subtotal			***Subtotal***	***$350,340.00***	***$175,170.00***	***$525,510.00***

Total 2164		**$350,340.00**	**$175,170.00**	**$525,510.00**

05-95-48-481010-8943 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVS DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, ADRD

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor #177278)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$20,654.00	$20,654.00
2027	502-500891	Providers	48130630	$0.00	$20,654.00	$20,654.00
			Subtotal	***$0.00***	***$41,308.00***	***$41,308.00***

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$10,100.00	$10,100.00
2027	502-500891	Providers	48130630	$0.00	$10,100.00	$10,100.00
			Subtotal	***$0.00***	***$20,200.00***	***$20,200.00***

Easter Seals New Hampshire, Inc. (Vendor # 177204)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$11,267.00	$11,267.00
2027	502-500891	Providers	48130630	$0.00	$11,267.00	$11,267.00
			Subtotal	***$0.00***	***$22,534.00***	***$22,534.00***

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$10,039.00	$10,039.00
2027	502-500891	Providers	48130630	$0.00	$10,039.00	$10,039.00
			Subtotal	***$0.00***	***$20,078.00***	***$20,078.00***

Monadnock Collaborative (Vendor # 159303)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$19,213.00	$19,213.00
2027	502-500891	Providers	48130630	$0.00	$19,213.00	$19,213.00
			Subtotal	***$0.00***	***$38,426.00***	***$38,426.00***

Partnership for Public Health, Inc. (Vendor # 165635)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$18,980.00	$18,980.00
2027	502-500891	Providers	48130630	$0.00	$18,980.00	$18,980.00
			Subtotal	***$0.00***	***$37,960.00***	***$37,960.00***

Tri County Community Action Program, Inc. (Vendor # 177195)

State Fiscal Year	Class / Account	Class Title	Activity Numbers	Current Modified Budget	Increased (Decreased) Amount	Current Budget
2026	502-500891	Providers	48130630	$0.00	$9,747.00	$9,747.00
2027	502-500891	Providers	48130630	$0.00	$9,747.00	$9,747.00
			Subtotal	***$0.00***	***$19,494.00***	***$19,494.00***

\

Total 9565		**$0.00**	**$200,000.00**	**$200,000.00**
Total Contract		**$8,797,844.00**	**$4,458,466.00**	**$13,256,310.00**

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Behavioral Health & Developmental Services of Strafford County, Inc ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $3,115,481

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered

Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.18. through 1.19., to read:

1.18. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.19. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

10. Add Exhibit B, Scope of Services, Section 1.20. through Section 1.23., to read:

1.20. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.21. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.22. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.23. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.

11. Modify Exhibit B, Scope of Services, Section 2.3., to read:

2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

12. Modify Exhibit B, Scope of Services, Section 2.8.1.2., to read:

    2.8.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement.

13. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

    1.1. 58.73% Federal Funds.

    1.1.1. 1.82%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

    1.1.2. 35.65%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

    1.1.3. 9.05%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

    1.1.4. 8.50%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

    1.1.5. 3.71%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

    1.2. 41.27% General Funds.

14. Modify Exhibit C, Payment Terms, Section 3, to read:

    3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4 Amendment #1 Budget.

15. Modify Exhibit C, Payment Terms, Section 4.6., to read:

    4.6. Is assigned an electronic signature, and is emailed to baasinvoices@dhhs.nh.gov or mailed to:

    Financial Manager
    Department of Health and Human Services
    129 Pleasant Street
    Concord, NH 03301

16. Add Exhibit C-3 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

17. Add Exhibit C-4 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

5/21/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Behavioral Health & Developmental Services of Strafford County, Inc.

5/14/2026
Date

Signed by:
Bryant Hardwick
244E5BF0B9994CD...

Name: Bryant Hardwick
Title: Board President

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

OFFICE OF THE ATTORNEY GENERAL

5/25/2026
Date

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

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Exhibit C-3 Amendment #1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	*Behavioral Health & Developmental Services of Strafford County, Inc.*
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*
Average Indirect Cost Rate (if applicable)	15%

	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$12,000	$12,000
2. Fringe Benefits	$2,960	$2,960
3. Consultants		$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
5.(a) Supplies - Educational		$0
5.(b) Supplies - Lab		$0
5.(c) Supplies - Pharmacy		$0
5.(d) Supplies - Medical		$0
5.(e) Supplies - Office		$0
6. Travel		$0
7. Software		$0
8. (a) Other - Marketing/Communications		$0
8. (b) Other - Education and Training/Development		$0
8. (c) Other - Other (specify below)		
Other Occupancy	$3,000	$3,000
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
9. Subrecipient Contracts (show number below)		$0
Total Direct Costs	$17,960	$17,960
Total Indirect Costs	$2,694	$2,694
	15%	15%
Subtotals	**$20,654**	**$20,654**
	TOTAL	**$20,654**

Initial BH

Exhibit C-4 Amendment #1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	*Behavioral Health & Developmental Services of Strafford County, Inc.*	
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*	
Average Indirect Cost Rate (if applicable)	15%	
	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$592,096	$592,096
2. Fringe Benefits	$169,499	$169,499
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	$7,600	$7,600
6. Travel	$1,750	$1,750
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$1,800	$1,800
8. (b) Other - Education and Training	$1,500	$1,500
8. (c) Other - Other (specify below)		
Other Occupancy	$88,700	$88,700
Other Phone, Internet, Postage, Copy/Printing, Insurance, Shredding	$28,900	$28,900
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$891,845	$891,845
Total Indirect Costs	$133,776	$133,776
	15%	15%
Subtotals	$1,025,621	$1,025,621
	TOTAL	**$1,025,621**

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 24, 1982. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **62273**
Certificate Number: **0007717904**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of January A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Behavioral Health & Developmental Services of Strafford County Inc._.(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _May 13, 2026, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That _Bryant Hardwick, President, Board of Directors_ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of _ Behavioral Health & Developmental Services of Strafford County Inc. (Name of Corporation/ LLC) to enter into contracts or agreements with the State

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

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

Dated: 5/13/26

Ann Landry, May 13, 2026
Signature of Elected Officer
Name: Ann Landry
Title: Secretary, Board of Directors

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/24/2025

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

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

PRODUCER	**CONTACT NAME:** Michele Palmer
Cross Insurance-Manchester	**PHONE (A/C, No, Ext):** (603) 669-3218 **FAX (A/C, No):** (603) 645-4331
1100 Elm Street	**E-MAIL ADDRESS:** manch.certs@crossagency.com
Manchester NH 03101	
INSURED	
Behavioral Health and Developmental Services of Strafford County Inc,	
113 Crosby Road, Ste 1	
Dover NH 03820	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Massachusetts Bay Ins Co	22306
INSURER B : Allmerica Financial Benefit	41840
INSURER C : Hanover Ins Co.	22292
INSURER D : Granite State Health Care and Human Services Self-	
INSURER E : Selective Insurance Co. of America	12572
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 25-26 All 26-27 WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [X] OTHER: Professional Liability			ZDVJ21776403	11/01/2025	11/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
B	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			AWVJ207949	11/01/2025	11/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
C	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UHVJ21828503	11/01/2025	11/01/2026	EACH OCCURRENCE AGGREGATE	$ 7,000,000 $ 7,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		R01993HCHS2026-01 (3a.) NH	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
E	Directors & Officers Liability			MY 1020838	11/01/2025	11/01/2026	Limit Deductible	$5,000,000 $15,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

State of NH; Department of Health &
Human Services
129 Pleasant Street
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Michael Gennin

© 1988-2015 ACORD CORPORATION. All rights reserved.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

NONPROFIT COVER SHEET

A. Entity Name: Behavioral Health & Developmental Services of Strafford County, Inc. dba Community Partners of Strafford County

B. Entity's Contact Information:

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

Name / Phone / Email: Suzanne Bagdasarian, 603-516-9522, sbagdasarian@communitypartnersnh.org

Person responsible for Accuracy and Completeness of information provided:
Name: Suzanne Bagdasarian Title: CFO
Signature: _____

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Bryant Hardwick (President)	
Margaret Wallace (Vice President)	
Gary Gletow (Treasurer)	
Ann Landry (Secretary)	
Ken Muske	
Anthony Demers	
Kathleen Boisclair	
John Dalton	
Christopher Roundy	
Tracy Hayes	
Lawrence Kane	
Phillip Vancelette	
Mark Santoski	
Edward Milliken	

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

Name	Role	Annual Salary	Amount Paid From This Contract
Chris Kozak	President/Executive Director	$208,316	$0
Suzanne Bagdasarian	CFO	$161,118	$0
Robert Allister	Medical Director	$304,668	$0

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

1466	Behavioral Health & Developmental Services of Strafford County	113 Crosby Road, Suite 1	Dover	NH	03820	G	11/14/2026

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

113 Crosby Road
Suite 1
Dover, NH 03820
(603) 516-9300
Fax: (603) 743-3244

50 Chestnut Street
Dover, NH 03820
(603) 516-9300
Fax: (603) 743-1850

25 Old Dover Road
Rochester, NH 03867
(603) 516-9300
Fax: (603) 335-9278

A United Way
Partner Agency

United Way
United Way of the Greater Seacoast

Mission: Community Partners connects our clients and their families to the opportunities and possibilities for full participation in their communities.

Vision: We serve those who experience emotional distress, mental illnesses, substance use disorders, developmental disabilities, chronic health needs, acquired brain disorder, as well as those who are in need of information and referral to access long-term supports and services.

We strive to be an organization that consistently delivers outstanding services and supports that are person-focused and dedicated to full participation in communities.

We will take leadership roles in educating our community network, families, and the public to reduce stigma and to increase self-determination and personal empowerment.

We are committed to evidence-based and outcome-driven practices.

We will invest in our staff to further professional development and foster an environment of innovation.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BerryDunn



CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

June 30, 2025 and 2024

With Independent Auditor's Report

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BerryDunn

BDMP Assurance, LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries

Opinion

We have audited the accompanying consolidated financial statements of Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional revenue and expenses without donor restrictions, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

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

Basis for Opinion

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

Prior Period Consolidated Financial Statements

The consolidated financial statements of the Organization as of and for the year ended June 30, 2024, were audited by Berry, Dunn, McNeil & Parker, LLC whose report, dated October 31, 2024, expressed an unmodified opinion on those consolidated financial statements.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

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

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

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

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

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The 2025 consolidating statements of financial position and 2025 consolidating statements of activities (collectively, supplementary information) are presented for purposes of additional analysis, rather than to present the financial position and changes in net assets of the individual entities and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The 2025 supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated in all material respects, in relation to the consolidated financial statements as a whole. The accompanying 2024 supplementary information was subjected to the auditing procedures applied in the 2024 audit of the consolidated financial statements by Berry, Dunn, McNeil and Parker, LLC, whose report on such information stated that it was fairly stated in all material respects in relation to the 2024 consolidated financial statements as a whole.

BDMP Assurance, LLP

Manchester, New Hampshire
November 10, 2025

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statements of Financial Position

June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and cash equivalents	**$ 10,394,229**	$ 9,084,851
Restricted cash	**112,699**	112,672
Accounts receivable, net	**2,031,048**	2,525,119
Grants receivable	**693,703**	1,137,478
Prepaid expenses	**768,231**	804,346
Right-of-use (ROU) asset - operating	**1,389,185**	1,546,824
Property and equipment, net	**4,032,618**	3,663,511
Total assets	**$ 19,421,713**	$ 18,874,801
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	**$ 2,028,615**	$ 1,874,339
Estimated third-party liabilities	**804,012**	1,175,027
Lease obligation - operating	**1,456,661**	1,597,137
Loan fund	**89,736**	89,709
Notes payable	**186,878**	277,887
Total liabilities	**4,565,902**	5,014,099
Net assets		
Without donor restrictions	**14,788,782**	13,795,190
With donor restrictions	**67,029**	65,512
Total net assets	**14,855,811**	13,860,702
Total liabilities and net assets	**$ 19,421,713**	$ 18,874,801

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statements of Activities

Years Ended June 30, 2025 and 2024

	2025	2024
Changes in net assets without donor restrictions		
Public support and revenue		
Medicaid revenue	**$ 34,958,080**	$ 33,715,728
Medicare revenue	**298,646**	297,747
Client resources	**2,633,012**	2,612,940
Contract revenue	**5,100,261**	4,275,831
Grant income	**1,586,113**	2,137,964
Interest income	**180,111**	177,406
Public support	**115,420**	82,917
Other revenue	**196,985**	150,921
Total public support and revenue	**45,068,628**	43,451,454
Net assets released from restrictions	**30,483**	35,475
Total public support, revenue, and releases	**45,099,111**	43,486,929
Expenses		
Program services		
Case management	**1,033,790**	954,318
Day programs and community support	**4,615,689**	4,500,642
Early support services and youth and family	**4,723,514**	5,022,115
Family support	**1,198,959**	1,020,837
Residential services	**10,478,264**	9,497,090
Consolidated services	**8,112,263**	6,815,243
Adult services	**2,963,980**	2,932,612
Emergency services	**863,047**	915,661
Other	**5,302,466**	4,997,386
Total program expenses	**39,291,972**	36,655,904
Supporting services		
General management	**4,813,547**	4,571,458
Total expenses	**44,105,519**	41,227,362
Total changes in net assets without donor restrictions	**993,592**	2,259,567
Changes in net assets with donor restrictions		
Grants and contributions	**32,000**	36,000
Net assets released from restrictions	**(30,483)**	(35,475)
Total changes in net assets with donor restrictions	**1,517**	525
Total changes in net assets	**995,109**	2,260,092
Net assets, beginning of year	**13,860,702**	11,600,610
Net assets, end of year	**$ 14,855,811**	$ 13,860,702

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2025

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	$ 800,835	$ 2,759,532	$ 4,522,343	$ 861,159	$ 11,296,409	$ 8,539,748	$ 2,781,201	$ 138,096	$ 3,258,757	$ 34,958,080	$ -	$ 34,958,080
Medicare revenue	-	33,183	-	-	-	-	202,305	-	63,158	298,646	-	298,646
Client resources	10,936	55,176	841,558	-	1,115,629	34,344	283,768	31,598	202,931	2,575,940	57,072	2,633,012
Contract revenue	43,522	481,580	181,639	609,779	30,505	77,518	15,610	679,448	2,807,386	4,926,987	173,274	5,100,261
Grant income	40,217	60,125	106,771	12,910	90,636	96,857	79,122	3,000	1,001,723	1,491,361	94,752	1,586,113
Interest income	-	55	-	-	-	-	-	-	45	100	180,011	180,111
Public support	277	3,201	2,791	1,916	-	103	1,250	-	101,872	111,410	4,010	115,420
Other revenue	3,536	18,664	9,397	2,606	57,571	28,840	22,814	1,789	23,572	168,789	28,196	196,985
Total public support and revenue	899,323	3,411,516	5,664,499	1,488,370	12,590,750	8,777,410	3,386,070	853,931	7,459,444	44,531,313	537,315	45,068,628
Net assets released from restrictions	-	-	-	-	-	-	-	-	30,483	30,483	-	30,483
Total public support and revenue, and releases	899,323	3,411,516	5,664,499	1,488,370	12,590,750	8,777,410	3,386,070	853,931	7,489,927	44,561,796	537,315	45,099,111
Expenses												
Salary and wages	563,152	2,574,812	2,882,184	386,974	1,795,953	3,690,882	2,018,529	488,182	2,752,204	17,152,872	3,164,952	20,317,824
Employee benefits	114,050	513,021	481,852	112,992	458,754	373,639	309,029	82,757	527,479	2,973,573	663,126	3,636,699
Payroll taxes	41,679	185,678	210,553	27,258	131,111	277,376	139,189	35,879	201,427	1,250,150	227,092	1,477,242
Client treatment services	16,762	128,025	102,784	536,046	7,234,892	3,476,897	40,250	-	332,156	11,867,812	-	11,867,812
Professional fees and consultants	15,505	56,748	221,485	7,986	60,199	19,655	36,624	149,624	87,971	655,797	192,842	848,639
Subcontractors	-	-	-	-	199,876	-	-	-	-	199,876	-	199,876
Staff development and training	3,155	15,833	53,669	4,252	7,882	1,885	17,578	3,071	25,220	132,545	102,016	234,561
Rent	-	101,664	87,116	-	16,363	-	73,591	13,208	71,199	363,141	31,290	394,431
Interest	442	-	206	70	364	112	8	-	8,030	9,232	618	9,850
Utilities	7,982	44,219	33,808	1,261	16,692	2,024	21,952	2,524	30,115	160,577	17,132	177,709
Building maintenance and repairs	35,585	160,048	111,636	5,625	93,140	9,027	36,779	3,898	176,498	632,236	60,883	693,119
Other occupancy costs	7,843	80,168	44,088	1,240	16,410	1,989	24,259	5,423	24,919	206,339	23,487	229,826
Office 6page	19,500	53,303	64,341	9,299	65,975	11,124	30,017	6,789	71,898	332,246	55,224	387,470
Building and housing	2,121	18,487	8,710	335	6,693	752	4,292	1,166	17,868	60,424	5,907	66,331
Client consumables	1,253	23,021	6,040	56	34,403	25,704	2,507	59	489,999	583,042	398	583,440
Medical	-	472	731	-	316	-	1,372	229	591	3,711	1,104	4,815
Equipment maintenance	42,062	163,012	188,541	20,466	84,865	25,629	88,530	44,685	154,065	811,855	111,101	922,956
Depreciation	9,725	146,432	59,731	2,385	89,746	3,385	11,353	1,342	59,415	383,514	23,144	406,658
Advertising	-	-	375	-	-	89	-	-	560	1,024	2,804	3,828
Printing	-	29	166	-	-	-	158	18	558	929	3,521	4,450
Telephone and communications	20,996	64,436	50,779	5,619	17,616	6,829	29,849	11,237	49,551	256,912	68,419	325,331
Postage and shipping	677	2,993	6,221	363	1,475	448	3,717	1,324	6,681	23,899	7,469	31,368
Transportation	102,710	169,545	45,966	1,858	46,780	85,848	30,765	3,522	44,254	531,248	13,805	545,053
Assistance to individuals	16,315	7,757	6,394	70,218	59,263	91,855	4,582	940	26,156	283,480	3,622	287,102
Insurance	11,984	101,298	51,235	4,028	39,482	6,999	33,521	7,158	41,029	296,734	29,325	326,059
Membership dues	-	1,344	110	-	-	-	3,267	-	102,623	107,344	4,252	111,596
Other	292	3,344	4,793	628	14	115	2,262	12	-	11,460	14	11,474
Total expenses	1,033,790	4,615,689	4,723,514	1,198,959	10,478,264	8,112,263	2,963,980	863,047	5,302,466	39,291,972	4,813,547	44,105,519
Total changes in net assets without restrictions	$ (134,467)	$ (1,204,173)	$ 940,985	$ 289,411	$ 2,112,486	$ 665,147	$ 422,090	$ (9,116)	$ 2,187,461	$ 5,269,824	$ (4,276,232)	$ 993,592

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2024

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	$ 736,151	$ 2,888,572	$ 4,476,819	$ 663,182	$ 11,272,277	$ 7,404,090	$ 3,110,740	$ 99,899	$ 3,063,998	$ 33,715,728	$ -	$ 33,715,728
Medicare revenue	-	10,274	-	-	-	-	187,923	-	99,550	297,747	-	297,747
Client resources	13,222	53,543	821,664	-	1,143,847	30,652	272,798	12,228	221,473	2,569,427	43,513	2,612,940
Contract revenue	8,320	463,195	356,003	571,546	12,227	37,564	64,861	781,436	1,827,971	4,123,123	152,708	4,275,831
Grant income	32,661	345,362	46,058	16,360	213,291	158,751	151,680	-	1,090,803	2,054,966	82,998	2,137,964
Interest income	-	58	-	-	-	-	-	-	67	125	177,281	177,406
Public support	-	-	7,036	1,474	-	-	-	-	74,271	82,781	136	82,917
Other revenue	3,292	3,227	12,196	781	34,183	1,563	40,327	1,278	3,997	100,844	50,077	150,921
Total public support and revenue	793,646	3,764,231	5,719,776	1,253,343	12,675,825	7,632,620	3,828,329	894,841	6,382,130	42,944,741	506,713	43,451,454
Net assets released from restrictions	-	-	-	-	-	-	-	-	35,475	35,475	-	35,475
Total public support and revenue, and releases	793,646	3,764,231	5,719,776	1,253,343	12,675,825	7,632,620	3,828,329	894,841	6,417,605	42,980,216	506,713	43,486,929
Expenses												
Salary and wages	611,757	2,448,425	2,992,565	349,436	1,834,172	3,201,073	1,938,572	598,182	2,971,110	16,945,292	3,038,718	19,984,010
Employee benefits	78,746	426,248	510,399	81,537	381,205	228,783	259,467	86,855	503,210	2,556,450	542,881	3,099,331
Payroll taxes	45,964	174,979	218,226	24,828	134,423	241,118	133,991	44,040	218,418	1,235,987	217,415	1,453,402
Client treatment services	7,243	236,142	115,596	462,824	6,592,579	2,764,448	65,969	-	284,324	10,529,125	-	10,529,125
Professional fees and consultants	19,008	78,299	269,383	3,596	64,768	30,540	111,970	104,556	98,129	780,249	252,216	1,032,465
Staff development and training	7,399	18,106	61,040	3,279	8,361	1,818	21,757	6,997	16,287	145,044	108,082	253,126
Rent	-	108,536	104,819	-	12,180	-	64,271	7,627	102,471	399,904	13,728	413,632
Interest	745	-	414	117	3,287	189	13	-	7,709	12,474	1,044	13,518
Utilities	8,597	45,988	28,644	1,359	16,981	2,181	20,915	1,370	39,414	165,449	14,478	179,927
Building maintenance and repairs	21,370	191,432	123,912	3,384	61,640	5,438	46,928	2,026	109,359	565,489	33,574	599,063
Other occupancy costs	7,858	79,928	34,419	1,242	13,221	1,993	26,695	3,109	36,083	204,548	14,628	219,176
Office	17,129	79,184	87,974	4,454	46,679	6,882	29,432	5,726	62,444	339,904	64,541	404,445
Building and housing	2,498	19,447	10,759	411	8,045	634	4,115	453	16,689	63,051	5,272	68,323
Client consumables	396	22,597	3,128	3,605	38,822	20,129	573	91	29,350	118,691	161	118,852
Medical	408	812	743	35	1,288	56	807	104	1,105	5,358	797	6,155
Equipment maintenance	43,676	184,203	173,454	9,980	81,756	19,480	96,484	31,138	152,157	792,328	119,336	911,664
Depreciation	21,381	81,611	43,271	5,208	44,682	10,416	7,277	1,510	49,542	264,898	36,684	301,582
Advertising	-	596	75	-	-	599	-	-	-	1,270	-	1,270
Printing	-	51	211	-	-	-	171	14	669	1,116	516	1,632
Telephone and communications	21,154	71,759	53,683	4,360	17,394	6,514	32,614	11,709	59,530	278,717	60,470	339,187
Postage and shipping	793	4,290	5,415	189	2,150	379	3,628	788	9,730	27,362	5,677	33,039
Transportation	19,783	136,768	45,353	1,265	65,859	116,437	21,690	3,466	54,555	465,176	10,041	475,217
Assistance to individuals	7,753	2,953	3,322	55,452	33,989	150,596	963	326	18,625	273,979	619	274,598
Insurance	10,534	85,455	36,497	2,150	32,906	5,528	41,274	5,553	36,947	256,844	26,853	283,697
Membership dues	-	1,731	1,050	-	-	-	3,027	11	119,529	125,348	3,715	129,063
Other	126	1,102	97,763	2,126	703	12	9	10	-	101,851	12	101,863
Total expenses	954,318	4,500,642	5,022,115	1,020,837	9,497,090	6,815,243	2,932,612	915,661	4,997,386	36,655,904	4,571,458	41,227,362
Total changes in net assets without restrictions	$ (160,672)	$ (736,411)	$ 697,661	$ 232,506	$ 3,178,735	$ 817,377	$ 895,717	$ (20,820)	$ 1,420,219	$ 6,324,312	$ (4,064,745)	$ 2,259,567

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC.
D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Total changes in net assets	**$ 995,109**	$ 2,260,092
Adjustments to reconcile total changes in net assets to net cash provided by operating activities		
Depreciation	**406,658**	301,582
Change in the ROU asset - operating, net of lease obligation - operating	**17,163**	22,545
Change in operating assets and liabilities		
Accounts receivable, net	**494,071**	(607,033)
Grants receivable	**443,775**	(516,709)
Prepaid expenses	**36,115**	(252,329)
Accounts payable and accrued expenses	**154,276**	(542,319)
Estimated third-party liabilities	**(371,015)**	(373,321)
Loan fund	**27**	26
Net cash provided by operating activities	**2,176,179**	292,534
Cash flows from investing activities		
Acquisition of property and equipment	**(776,115)**	(1,553,930)
Proceeds from sale of property and equipment	**350**	1,319
Net cash used by investing activities	**(775,765)**	(1,552,611)
Cash flows from financing activities		
Principal payments on notes payable	**(91,009)**	(88,727)
Net cash used by financing activities	**(91,009)**	(88,727)
Net increase (decrease) in cash and restricted cash	**1,309,405**	(1,348,804)
Cash and restricted cash, beginning of year	**9,197,523**	10,546,327
Cash and restricted cash, end of year	**$ 10,506,928**	$ 9,197,523
Composition of cash and restricted cash, end of year:		
Cash and cash equivalents	**$ 10,394,229**	$ 9,084,851
Restricted cash	**112,699**	112,672
	$ 10,506,928	$ 9,197,523

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Nature of Activities

Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County (Community Partners) is a New Hampshire nonprofit corporation providing a wide range of community-based services (see consolidated statements of functional revenue and expenses without donor restrictions for programs offered) for individuals with developmental disabilities and/or mental illness and their families. Community Partners also supports families with children who have chronic health needs. Community Partners is currently operating as two divisions: Developmental Services and Behavioral Health Services.

Community Partners is the sole shareholder of Lighthouse Management Services, Inc., which was organized to perform accounting and management functions for other not-for-profit entities.

Community Partners is the sole beneficiary of the Community Partners Foundation (the Foundation), which was established exclusively for the benefit and support of Community Partners. To that end, the Foundation receives and accepts gifts and funds.

The Foundation received and disbursed the following funds:

	2025	2024
Funds received	**$ 123,620**	$ 108,911
Funds disbursed	**65,610**	106,288
	$ 58,010	$ 2,623

The Foundation has received and disbursed the following funds since its inception in 2007:

Funds received	$ 1,170,275
Funds disbursed	781,157
	$ 389,118

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of Community Partners, Lighthouse Management Services, Inc., and the Foundation (collectively, the Organization). All material intercompany balances and transactions have been eliminated in consolidation.

The Organization prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Use of Estimates

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

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding their consolidated financial position and activities according to the following net asset classifications:

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At June 30 2025 and 2024, the Organization did not have any funds to be maintained in perpetuity. At June 30 2025 and 2024, net assets with donor restrictions consisted of grants and contributions temporary in nature to support program expenses.

Grants and Contributions

Grants awarded and contributions received in advance of expenditures are reported as public support and revenue with donor restrictions if they are received with stipulations that limit the use of the grants or contributions. When a grant or contribution restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. The Organization records restricted grants and contributions whose restrictions are met in the same reporting period as public support and revenue without donor restrictions in the year of the gift.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code to operate as a not-for-profit organization.

FASB ASC Topic 740, *Income Taxes*, establishes financial accounting and disclosure requirements for recognition and measurement of tax positions taken or expected to be taken.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Management has reviewed the tax provisions for the Organization under FASB ASC Topic 740 and determined it did not have a material impact on the Organization's consolidated financial statements.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents. The cash equivalents represent money market accounts and repurchase agreements as of June 30, 2025 and 2024.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk on cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts after considering each category of receivable individually and estimates an allowance for credit losses according to the nature of the receivable. Allowances for credit losses are estimated from historical performance and projected trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Accounts receivable, net amounted to $1,918,086 as of July 1, 2023.

Leases

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

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

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

Property and Equipment

Property and equipment are recorded at cost, while donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Expenditures for repairs and maintenance are charged against operations. Renewals and betterments which materially extend the life of the assets are capitalized. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the asset is placed into service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Depreciation is provided on the straight-line method in amounts designed to depreciate the costs of the assets over their estimated lives as follows:

Buildings and improvements	5-39 years
Equipment and furniture	3-7 years
Vehicles	5 years

Revenue Recognition

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

Under the Organization's contractual arrangements with the New Hampshire Department of Health and Human Services (DHHS), the Organization provides services to clients for an agreed upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB ASC Topic 606, *Revenue from Contracts with Customers*.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

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

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

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

Estimated Third-Party Liabilities

The Organization's estimated third-party liabilities consists of funds received in advance for services to be performed at a later date, known amounts due to DHHS and estimated amounts due to DHHS from eligibility, certification and other audits, and certain pass-through funds. Estimated third-party liabilities amounted to $1,548,348 as of July 1, 2023.

Functional Allocation of Expenses

The Organization's expenses are presented on a functional basis (i.e., program activities and support services). The Organization classifies expenses based on the organizational cost centers in which expenses are incurred. The expenses allocated between support functions and program services based on personnel time includes salaries and related benefits and taxes. The expenses allocated between support functions and program services based on space utilized for the related services includes depreciation, insurance and other occupancy costs.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and lines of credit as disclosed in Note 6.

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

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

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

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

	2025	2024
Cash and cash equivalents, excluding net assets with donor restrictions	**$ 10,327,200**	$ 9,019,339
Accounts receivable, net	**2,031,048**	2,525,119
Grants receivable	**693,703**	1,137,478
Financial assets available to meet general expenditures within one year	**$ 13,051,951**	$ 12,681,936

3. Restricted Cash

The Organization serves as a pass-through entity for the Council for Children and Adolescents with Chronic Health Conditions Loan Guaranty Program. This program is operated and administered by a New Hampshire bank. As of June 30, 2025 and 2024, the Organization held cash totaling $89,736 and $89,709, respectively, which was restricted for this program. A corresponding amount has been recorded as a liability.

Additionally, the Organization administers the Council for Children and Adolescents with Chronic Health Conditions Program. As of June 30, 2025 and 2024, the Organization held cash totaling $22,963, which was restricted for this program.

4. ROU Asset and Lease Obligation

The Organization leases space in Rochester, New Hampshire under the terms of an operating lease that is set to expire March 31, 2033. The lease calls for monthly payments of $15,280 from July 1, 2024 through March 31, 2025 and monthly payments of $15,738 from April 1, 2025 through June 30, 2025. Rent payments increase annually on April 1 by 3%. For the years ended June 30, 2025 and 2024, the weighted average remaining lease term is 7.75 and 8.75. The Organization is responsible for Common Area Maintenance (CAM) charges which are excluded from the monthly payments above. Interest has been imputed on the operating lease annually, calculated monthly and the weighted average discount rate at June 30, 2025 and 2024 was 2.91%. Total operating lease costs for the years ended June 30, 2025 and 2024 was $201,895, and is included in rent expense in the consolidated statements of functional revenue and expenses without donor restrictions. Cash paid for the operating lease was $184,731 and $179,351 for the years ended June 30, 2025 and 2024, respectively.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

The future maturities of the lease obligation is as follows:

2026	$ 190,273
2027	195,981
2028	201,861
2029	207,916
2030	214,154
Thereafter	621,976
	1,632,161
Less imputed interest	(175,500)
Lease obligation - operating	$ 1,456,661

5. Property and Equipment

Property and equipment consisted of the following:

	2025	2024
Land and buildings	**$ 2,968,342**	$ 2,918,342
Building improvements	**3,509,671**	3,057,745
Vehicles	**1,355,954**	1,205,390
Equipment and furniture	**3,149,546**	3,048,119
	10,983,513	10,229,596
Less accumulated depreciation	**6,950,895**	6,566,085
	$ 4,032,618	$ 3,663,511

6. Lines of Credit

The Organization has a revolving line of credit agreement with a bank amounting to $1,500,000, collateralized by a security interest in all business assets. Monthly interest payments on the unpaid principal balance are required at the rate of 1% over the bank's stated index, which was 8.50% at June 30, 2025. The Organization is required to annually observe 30 consecutive days without an outstanding balance. At June 30, 2025 and 2024, there was no outstanding balance on the revolving line of credit.

The Organization has an equipment line of credit agreement with a bank amounting to $250,000, collateralized by a security interest in equipment obtained by advances on the line. Advances are limited to 80% of the invoice price. Monthly interest payments on the unpaid principal balance are required at the rate of 1.75% over the Federal Home Loan Bank of Boston five-year index, which was 9.25% at June 30, 2025. The line of credit has a maturity date of February 28, 2027. At June 30, 2025 and 2024, there was no outstanding balance on the equipment line of credit.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

7. Notes Payable

Notes payable consisted of the following:

	2025	2024
Mortgage note payable to a bank, payable in monthly installments of $1,580, including interest at 4.12%, through April 2026 with one final payment which shall be the unpaid balance at maturity; collateralized by certain real estate.	**$ 13,387**	$ 31,407
Note payable to a bank, payable in monthly installments totaling $1,882, including interest at 3.49%, through August 2026; collateralized by all the rights and benefits under the leases attached to the related real estate.	**25,518**	46,793
Note payable to a bank, payable in monthly installments totaling $3,162, including interest at 4.85%, through April 2029; collateralized by certain real estate.	**132,686**	163,382
Note payable to a bank, payable in monthly installments totaling $789, including interest at 7.69%, through March 2025; collateralized by a certain vehicle. The note payable was paid off in full in 2025.	**-**	6,853
Note payable to a bank, payable in monthly installments totaling $989, including interest at 6.89%, through November 2027; collateralized by a certain vehicle.	**15,287**	29,452
	$ 186,878	$ 277,887

The scheduled maturities of long-term debt are as follows:

2026	$ 82,533
2027	37,765
2028	35,561
2029	31,019
	$ 186,878

Cash paid for interest approximates interest expense.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

8. Concentrations

Approximately 78% of public support and revenue of the Organization was derived from Medicaid for the years ended June 30, 2025 and 2024. The future existence of the Organization is dependent upon continued support from Medicaid.

Accounts receivable due from Medicaid were as follows:

	2025	2024
Developmental Services	**$ 1,363,519**	$ 1,458,380
Behavioral Health Services	**63,944**	55,757
	$ 1,427,463	$ 1,514,137

In order for the Developmental Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Developmental Services, as the provider of services for developmentally disabled individuals for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in September 2027.

In order for the Behavioral Health Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Behavioral Health, as the community mental health provider for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in August 2026.

9. Retirement Plan

The Organization maintains a tax-sheltered annuity plan that is offered to all eligible employees. The plan includes a discretionary employer contribution equal to 3% of each eligible employee's salary. During 2025 and 2024, the Organization made an additional discretionary contribution equal to 1% of each eligible employee's salary. Total costs incurred for the plan during the years ended June 30, 2025 and 2024 were $538,614 and $502,022, respectively.

10. Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through November 10, 2025, which is the date that the consolidated financial statements were available to be issued.

Effective July 1, 2025, the Organization acquired Southeastern New Hampshire Alcohol & Drug Abuse Services, Inc., an unrelated not-for-profit organization. The Organization acquired all assets, contracts and services. The Organization did not assume any liabilities, debt, or obligations.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

On August 26, 2025, the Organization sold a property located in Dover, New Hampshire for $225,000. At June 30, 2025, the net book value of this property was $70,156. During 2026, the Organization will recognize a gain on the sale of the property calculated as the difference between the carrying amount of the property and proceeds received.

On September 10, 2025, the Organization purchased property located in Somersworth, New Hampshire for $3,350,000. The Organization financed $2,350,000 of the acquisition through a note payable with TD Bank. The note payable has a variable interest rate based on the one month Secured Overnight Financing Rate plus 200 basis points. Principal and interest payments are due monthly until the note payable matures in September 2030.

The note payable borrowed to finance the acquisition of property located in Somersworth, New Hampshire has an interest rate swap agreement whereas the variable rate of the note payable effectively converts to a fixed rate through maturity of the note payable in September 2030. Under the interest rate swap agreement, the Organization will pay a fixed interest rate of 5.5465% and receives an interest payment at the variable rate on the note payable.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

SUPPLEMENTARY INFORMATION

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Financial Position

June 30, 2025 and 2024

	2025						2024					
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
ASSETS												
Cash and cash equivalents	$ 6,566,202	$ 3,438,420	$ 489	$ 389,118	$ -	$ 10,394,229	$ 6,737,795	$ 2,014,673	$ 1,275	$ 331,108	$ -	$ 9,084,851
Restricted cash	112,699	-	-	-	-	112,699	112,672	-	-	-	-	112,672
Accounts receivable, net	1,778,340	1,048,276	-	-	(795,568)	2,031,048	2,064,454	2,404,915	-	-	(1,944,250)	2,525,119
Grants receivable	210,118	483,585	-	-	-	693,703	177,104	960,374	-	-	-	1,137,478
Prepaid expenses	435,262	332,969	-	-	-	768,231	479,458	324,888	-	-	-	804,346
Interest in net assets of subsidiaries	387,531	-	-	-	(387,531)	-	329,447	-	-	-	(329,447)	-
ROU asset - operating	342,808	1,046,377	-	-	-	1,389,185	382,994	1,163,830	-	-	-	1,546,824
Property and equipment, net	3,645,122	387,496	-	-	-	4,032,618	3,355,201	308,310	-	-	-	3,663,511
Total assets	$ 13,478,082	$ 6,737,123	$ 489	$ 389,118	$ (1,183,099)	$ 19,421,713	$ 13,639,125	$ 7,176,990	$ 1,275	$ 331,108	$ (2,273,697)	$ 18,874,801
LIABILITIES AND NET ASSETS (DEFICIT)												
Liabilities												
Accounts payable and accrued expenses	$ 2,336,187	$ 485,921	$ 2,075	$ -	$ (795,568)	$ 2,028,615	$ 3,325,994	$ 489,660	$ 2,935	$ -	$ (1,944,250)	$ 1,874,339
Estimated third-party liabilities	454,119	349,893	-	-	-	804,012	728,282	446,745	-	-	-	1,175,027
Lease obligation - operating	360,669	1,095,992	-	-	-	1,456,661	395,451	1,201,686	-	-	-	1,597,137
Loan fund	89,736	-	-	-	-	89,736	89,709	-	-	-	-	89,709
Notes payable	186,878	-	-	-	-	186,878	277,887	-	-	-	-	277,887
Total liabilities	3,427,589	1,931,806	2,075	-	(795,568)	4,565,902	4,817,323	2,138,091	2,935	-	(1,944,250)	5,014,099
Net assets (deficit)												
Without donor restrictions	10,050,493	4,805,317	(1,586)	322,089	(387,531)	14,788,782	8,821,802	5,038,899	(1,660)	265,596	(329,447)	13,795,190
With donor restrictions	-	-	-	67,029	-	67,029	-	-	-	65,512	-	65,512
Total net assets (deficit)	10,050,493	4,805,317	(1,586)	389,118	(387,531)	14,855,811	8,821,802	5,038,899	(1,660)	331,108	(329,447)	13,860,702
Total liabilities and net assets (deficit)	$ 13,478,082	$ 6,737,123	$ 489	$ 389,118	$ (1,183,099)	$ 19,421,713	$ 13,639,125	$ 7,176,990	$ 1,275	$ 331,108	$ (2,273,697)	$ 18,874,801

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Activities

Years Ended June 30, 2025 and 2024

	2025						2024					
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Changes in net assets (deficit) without donor restrictions												
Public support and revenue												
Medicaid revenue	$ 27,970,148	$ 6,987,932	$ -	$ -	$ -	$ 34,958,080	$ 26,613,127	$ 7,102,601	$ -	$ -	$ -	$ 33,715,728
Medicare revenue	-	298,646	-	-	-	298,646	-	297,747	-	-	-	297,747
Client resources	1,787,408	845,604	-	-	-	2,633,012	1,742,314	870,626	-	-	-	2,612,940
Contract revenue	3,200,202	1,900,059	-	-	-	5,100,261	2,321,014	1,954,817	-	-	-	4,275,831
Grant income	416,347	1,169,766	-	-	-	1,586,113	939,287	1,198,677	-	-	-	2,137,964
Interest income	129,296	50,815	-	-	-	180,111	124,651	52,755	-	-	-	177,406
Public support	5,759	18,041	-	91,620	-	115,420	8,627	1,379	-	72,911	-	82,917
Other revenue	173,649	81,346	9,079	-	(67,089)	196,985	73,330	80,213	9,102	-	(11,724)	150,921
Total public support and revenue	33,682,809	11,352,209	9,079	91,620	(67,089)	45,068,628	31,822,350	11,558,815	9,102	72,911	(11,724)	43,451,454
Net assets released from restrictions	-	-	-	30,483	-	30,483	-	-	-	35,475	-	35,475
Total public support, revenue and releases	33,682,809	11,352,209	9,079	122,103	(67,089)	45,099,111	31,822,350	11,558,815	9,102	108,386	(11,724)	43,486,929
Expenses												
Program services												
Case management	1,033,790	-	-	-	-	1,033,790	954,318	-	-	-	-	954,318
Day programs and community support	3,342,850	1,272,839	-	-	-	4,615,689	3,340,590	1,160,052	-	-	-	4,500,642
Early support services and youth and family	1,935,647	2,787,867	-	-	-	4,723,514	2,203,473	2,818,642	-	-	-	5,022,115
Family support	1,198,959	-	-	-	-	1,198,959	1,020,837	-	-	-	-	1,020,837
Residential services	10,478,264	-	-	-	-	10,478,264	9,497,090	-	-	-	-	9,497,090
Consolidated services	8,112,263	-	-	-	-	8,112,263	6,815,243	-	-	-	-	6,815,243
Adult services	92,755	2,871,225	-	-	-	2,963,980	74,946	2,857,666	-	-	-	2,932,612
Emergency services	-	863,047	-	-	-	863,047	-	915,661	-	-	-	915,661
Other	3,549,880	1,686,976	9,005	65,610	(9,005)	5,302,466	2,700,575	2,190,523	9,004	106,288	(9,004)	4,997,386
Total program expenses	29,744,408	9,481,954	9,005	65,610	(9,005)	39,291,972	26,607,072	9,942,544	9,004	106,288	(9,004)	36,655,904
Supporting services												
General management	2,709,710	2,103,837	-	-	-	4,813,547	2,497,170	2,074,288	-	-	-	4,571,458
Total expenses	32,454,118	11,585,791	9,005	65,610	(9,005)	44,105,519	29,104,242	12,016,832	9,004	106,288	(9,004)	41,227,362
Total changes in net assets (deficit) without donor restrictions	1,228,691	(233,582)	74	56,493	(58,084)	993,592	2,718,108	(458,017)	98	2,098	(2,720)	2,259,567

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Activities, concluded

Years Ended June 30, 2025 and 2024

	2025						2024					
	Developmental Services	**Behavioral Health Services**	**Lighthouse Management Services**	**Community Partners Foundation**	**Eliminations**	**Consolidated Totals**	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Total changes in net assets (deficit) without donor restrictions	**1,228,691**	**(233,582)**	**74**	**56,493**	**(58,084)**	**993,592**	2,718,108	(458,017)	98	2,098	(2,720)	2,259,567
Changes in net assets with donor restrictions												
Grants and contributions	**-**	**-**	**-**	**32,000**	**-**	**32,000**	-	-	-	36,000	-	36,000
Net assets released from restrictions	**-**	**-**	**-**	**(30,483)**	**-**	**(30,483)**	-	-	-	(35,475)	-	(35,475)
Total changes in net assets with donor restrictions	**-**	**-**	**-**	**1,517**	**-**	**1,517**	-	-	-	525	-	525
Total changes in net assets (deficit)	**1,228,691**	**(233,582)**	**74**	**58,010**	**(58,084)**	**995,109**	2,718,108	(458,017)	98	2,623	(2,720)	2,260,092
Net assets (deficit), beginning of year	**8,821,802**	**5,038,899**	**(1,660)**	**331,108**	**(329,447)**	**13,860,702**	6,103,694	5,496,916	(1,758)	328,485	(326,727)	11,600,610
Net assets (deficit), end of year	**$ 10,050,493**	**$ 4,805,317**	**$ (1,586)**	**$ 389,118**	**$ (387,531)**	**$ 14,855,811**	$ 8,821,802	$ 5,038,899	$ (1,660)	$ 331,108	$ (329,447)	$ 13,860,702

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Christopher D. Kozak

EXECUTIVE LEADERSHIP

Profile

Experienced non-profit executive providing leadership, vision, and direction to support infrastructure change in the rapidly changing environment faced by non-profit agencies. Possesses a comprehensive knowledge of the State of New Hampshire's Department of Health and Human Services operations, initiatives, and processes. Demonstrated commitment to ensuring the provision of exceptional services, support and care for clients and their families. Understands the importance of working with community partners for the betterment of all.

Skilled in identifying and capitalizing on technology to solve business problems. Demonstrate broad-based strengths and accomplishments in:

- Leadership & Accountability
- Staff Development
- Fiscal Responsibility
- Strategic Planning
- Alternative Payment Methods
- Process and Quality Improvement
- Team Building
- Community Relations

Professional Experience

Community Partners
Dover, NH October 2010 – Present

A State designated Community Mental Health Program providing services to individuals

Chief Executive Officer (5/22 – present)

Senior member of the leadership team with primary responsibility of overseeing the Behavioral Health Services Division.

Accomplishments

- Successful transition of leadership
- Received a Substance Abuse and Mental Health Service Administration (SAMHSA) grant to provide mental health awareness training over five years (approx. $500,000)

State & Community Committees

- Voting member of the New Hampshire Community Behavioral Health Association
- Voting member of Community Support Network, Inc.
- CMHC Representative on the Mental Health & Addiction Services Committee
- Member of the Dover Police Departments Community Engagement Committee

Chief Operating Officer (4/12 – 5/22)
Director of Quality Improvement (10/10 – 4/12)

Accomplishments

- Introduced integrated health services via ProHealth SAMHSA Grant
- Brought on the Rockingham Service Link contract without disruption of service
- Collaboration with the Developmental Services COO for integrated services at Northam House and Bunker Lane
- Secured funding for several projects via Region 6 IDN (i.e., FOCUS App, Integrated care in primary care setting, financial support for licensure supervision, etc.)
- Mental health center lead in the launch of the statewide rapid response/mobile crisis response model

State & Community Committees

- Member of the Dover Police Departments Community Engagement Committee
- Mobile Crisis Response Steering Committee
- Strafford County Public Health Network Advisory Committee (current member and former Chair)
- Member of the Dover Mental Health Alliance

Dynamic Solutions NE, LLC
Portsmouth, NH September 2008 – 2016

Independent consulting company specializing in revenue enhancement strategies, operational automation and small application development for behavioral health practices and small health plans.

Consultant

Founded Dynamic Solutions NE, LLC after spending nearly two decades in leadership positions in the insurance, case management and technology fields.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Accomplishments

- Developed proposal for a custom web-based outcome measurement application to be used by 14 psychiatric treatment centers spanning six states.
- Provided expert witness consultation in a case related to software pirating.
- Provide ad hoc consultation to information technology firms relative to healthcare informatics.

Casenet Inc. Bedford, MA August 2006 – July 2008

A startup software company offering a platform care management solution for commercial insurance carriers as well as Medicaid / Medicare care management programs.

Vice President of Product Management

Key member of the management team with responsibility for developing client specific solutions as well as creating the vision driving overall product direction.

Accomplishments

- Visionary behind the base business solution platform for the care management marketplace.
- Developed messaging that was instrumental in landing first commercial payer accounts (>$9 million).
- Member of the Senior Management Team that successfully secured $7.5 million of B-round financing.

Landmark Solutions, LLC (A.K.A. BHN) Concord, NH September 1998 – September 2006

A regional managed behavioral healthcare company, national employee assistance program, and IT consulting group.

Vice President of Managed Care Services (7/03 – 8/06)

Director of Behavioral Health Services (8/98 – 7/03)

Complete responsibility for the managed care product including $3.5 million operating budget, $18 million clinical capitation, strategic planning, vision, provider contracting, and oversight of five operating departments. Worked closely with IT to develop and implement innovative and efficient processes and systems to support process improvement, operational compliance, reporting and analysis, and workflow integration.

CNR Health, Inc. Milwaukee, WI August 1991 – September 1998

A national company offering medical, behavioral health, disability, and worker's compensation management services, employee assistance programs, and software development.

Director of Case Management

Directly responsible for the care management business unit including medical and behavioral health utilization management, case management, disability management and workers compensation management.

Education

North Dakota State University, Fargo, ND
Bachelor of Science in Psychology, 5/87
Minor: Statistics

Marquette University, Milwaukee, WI
Master of Science in Clinical Psychology, 8/89
Thesis: Self-control deficits in depression: The contingent relationship between expectancies, evaluations and reinforcements.

References

Available upon request

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Suzanne Bagdasarian



Business Experience

2001 – Present Behavioral Health & Developmental Services of Strafford County, Inc., D/B/A Community Partners of Strafford County, Dover, New Hampshire

Chief Financial Officer 2019 – Present

Responsible for directing the overall financial and administrative management of this $35 million agency, including Facilities, and IT.

Controller 2001 – 2018

- Responsible for the fiscal start of a new agency division including policy, procedures, compliance, training, accounting & billing systems, payroll, and reporting.
- Responsible for the conversion of financial software package including AR/AP/GL
- Accomplished "clean" annual external audits.
- Accountable for monthly financial statements in accordance to GAAP.
- Manage a team of 14 billing and accounting personnel with oversite for cash management, accounts payable, billing & collections, payroll and accounts receivable functions.
- Developed the agency budget including reporting functionality for monitoring performance.
- Project Manager for conversion of electronic health record.

1994-2001 Harvard Pilgrim Health Care, Wellesley, MA

Accounting Director - 2000-2001

- Responsible for all internal and external financial functions including general accounting, financial analysis, system operations, and reporting for Hospitals and Physicians.
- Reorganized and redesigned department staff functions, improved quality of provider financial reporting and reduced monthly financial close and reporting time by 30%.
- Responsible for the quality and integrity of medical expense data representing 85% of the company's expenses.

Budget Manager – 1999- 2000

- Developed and prepared $1.7 billion medical care and $65 million Network Management administrative budget in collaboration with department Directors and Vice Presidents.
- Prepared scenario analysis, year-end, and multi-year financial projections and established cost allocations for administrative budget.

Supervisor NNE- Financial & Utilization Analysis Department – 1997-1999

- Established and supervised a new department responsible for financial and utilization analysis for Hospitals and Physicians located in Maine and New Hampshire.
- Created financial models and scenario analysis supporting contract negotiations with Hospitals and Physicians.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Financial & Utilization Analyst- 1994 – 1997

- Monitored medical expenses and utilization patterns identifying cost saving opportunities.
- Produced, analyzed, and presented financial and utilization data to Senior Management and external Hospitals and Physicians.

1993 – 1994 Federal Deposit Insurance Corporation, Franklin MA

Staff Accountant

- Responsible for daily and monthly account receivable posting and reconciliation.
- Performed internal audits of field offices and external bank audits.

Education

M.B.A., Economics, 1999, Bentley College, Waltham MA
B.S., Accounting & Business Management, 1991, Rivier College, Nashua, NH

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

CURRICULUM VITAE

NAME	Robert John Allister, M.D.	
ADDRESS	25 Old Dover Rd. Rochester, NH 03867 (603) 35-6470	
CERTIFICATION	Diplomate National Board of Medical Examiners American Board of Psychiatry and Neurology	 1974 1980
LICENSURE	Pennsylvania, Wisconsin, California, Maine, New Hampshire,	
EDUCATION	University of Wisconsin Hospitals Madison, WI Psychiatric Resident Chief Resident	 1972-1975 1974-1975
	University of Wisconsin Medical School Madison, WI M.D.	 1973
	Carthage College Kenosha, WI B.A. Cum Laude	 1969
PROFESSIONAL EXPERIENCE	Community Partnersl (Medical Director)	12/03 to Present
	Behavioral Health Services (Medical Director)	10/01 to 12/03
	Strafford Guidance Center, Inc. (Medical Director)	1996 to 10/01
	Penn Group Medical Associates HealthAmerica Pittsburgh, PA	1993-1996

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Chief of Psychiatry
*Administrative duties included supervision of eight psychiatrists, quality assurance, utilization review, and all aspects of budget and program planning.

*Primary provider for inpatient treatment plan.

*Outpatient practice in an interdisciplinary team model.

*Psychiatric Medical Director for managed care network products.

*Member of Penn Group Medical Associates Executive Committee.

Alameda County Health Care Services 1988-1993
Highland General Hospital
John George Psychiatric Pavilion
Oakland, CA

Chief Psychiatrist
*Supervised 30 to 35 full-time and part-time psychiatrists in emergency room, inpatient, crisis and consultation/liaison services.
*Direct patient care in psychiatric emergency room and inpatient units.
*Participated in Quality Assurance and Utilization Review Committees.
*Member of hospital Executive Committee.

Alameda County Health Care Services 1981-1988
Highland General Hospital
Oakland, CA

Chief, Inpatient Psychiatry and
and consultation/Liaison Services
*Supervised 7 psychiatrists and 2 psychologists. Provided direct patient care on inpatient and consultation/liaison services.
*Participated in quality improvement and utilization review.

Docusign Envelope ID: FA07A458-479F-8C2A-8018-6CDC76F5E82C

Alameda County Health Care Services Highland General Hospital Oakland, CA	1978-1981

Chief, Criminal Justice Inpatient Service
*Chief of forensic inpatient unit.

Alameda County Health Care Criminal Justice Mental Health Oakland, CA	l975-1978

Head Clinician and Staff Psychiatrist

San Francisco General Hospital Psychiatric Emergency Services San Francisco, CA	1976

Psychiatrist, part-time

Psychiatric Clinic Janesville, WI	1974-1975

Psychiatrist, private practice.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Community Action Program Belknap and Merrimack Counties, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $1,206,997

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered

Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.18. through 1.19., to read:

1.18. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.19. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

10. Add Exhibit B, Scope of Services, Section 1.20. through Section 1.23., to read:

1.20. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.21. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.22. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.23. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.

11. Modify Exhibit B, Scope of Services, Section 2.3., to read:

2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

12. Modify Exhibit B, Scope of Services, Section 2.8.1.2., to read:

    2.8.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement.

13. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

    1.1. 45.23% Federal Funds.

        1.1.1. 2.28%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

        1.1.2. 20.03%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

        1.1.3. 9.75%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

        1.1.4. 9.17%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

        1.1.5. 4.00%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

    1.2. 54.77% General Funds.

14. Modify Exhibit C, Payment Terms, Section 3, to read:

    3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-3 Amendment #1 Budget.

15. Add Exhibit C-2 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

16. Add Exhibit C-3 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

5/21/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Community Action Program Belknap and Merrimack Counties, Inc.

5/21/2026
Date

Signed by:
Michael Tabory
65EF2497AA784F2...

Name: Michael Tabory
Title: Chief Operating Officer

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

OFFICE OF THE ATTORNEY GENERAL

5/25/2026
Date

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

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Exhibit C-2 Amendment #1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	*Community Action Program Belknap-Merrimack Counties, Inc.*
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*
Average Indirect Cost Rate (if applicable)	11.2%

	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$5,985	$5,985
2. Fringe Benefits	$1,375	$1,375
3. Consultants	$2	$2
4. Equipment *Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.*		$0
5.(a) Supplies - Educational		$0
5.(b) Supplies - Lab		$0
5.(c) Supplies - Pharmacy		$0
5.(d) Supplies - Medical		$0
5.(e) Supplies - Office	$85	$85
6. Travel	$68	$68
7. Software		$0
8. (a) Other - Marketing/Communications	$34	$34
8. (b) Other - Education and Training/Development	$34	$34
8. (c) Other - Other (specify below)		
Other - Occupancy /Rent	$959	$959
Other - Current Expenses	$323	$323
Other - Volunteer Expenses		$0
Other -Audit	$20	$20
Other - Payroll Servicing	$54	$54
Other - Utilities & Janitorial for Office Space	$145	$145
Other (please specify)		$0
Other (please specify)		$0
9. Subrecipient Contracts (show number below)		$0
Total Direct Costs	$9,084	$9,084
Total Indirect Costs	$1,016	$1,016
	11.2%	11.2%
Subtotals	**$10,100**	**$10,100**
	TOTAL	**$10,100**

Initial MT

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

New Hampshire Department of Health and Human Services		
Contractor Name:	*Community Action Program Belknap-Merrimack Counties, Inc.*	
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*	
Average Indirect Cost Rate (if applicable)	11.54%	
	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$244,274	$244,274
2. Fringe Benefits	$56,217	$56,217
3. Consultants	$48	$48
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	$2,708	$2,708
6. Travel	$3,226	$3,226
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$2,013	$2,013
8. (b) Other - Education and Training	$2,013	$2,013
8. (c) Other - Other (specify below)		
Other - Occupancy /Rent	$27,161	$27,161
Other - Current Expenses	$10,275	$10,275
Other - Volunteer Expenses	$400	$400
Other -Audit	$578	$578
Other - Payroll Servicing	$1,541	$1,541
Other - Utilities & Janitorial for Office Space	$4,109	$4,109
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$354,564	$354,564
Total Indirect Costs	$40,919	$40,919
	11.54%	11.54%
Subtotals	$395,483	$395,483
	TOTAL	**$395,483**

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

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 COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: **63021**
Certificate Number: **0007892323**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
EMPOWERING COMMUNITIES SINCE 1965

CERTIFICATE OF AUTHORITY

I, Safiya Wazir, President, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 12, 2026, at which a quorum of the Directors were present and voting.

VOTED: That ***Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Safiya Wazir, Chair, Board of Directors*** are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 5/18/26 Signature of Elected Officer Safiya Wazir

Name: Safiya Wazir
Title: President, Board of Directors

Mailing Address P.O. Box 1016, Concord, NH 03302 **Administrative Office** 8 Old Suncook Road, Concord, NH
Phone: 603 225-3295 | 1 800 856-5525 TTY/TDD 1 800 735-2964 **Fax:** 603 228-1898
Website: capbm.org

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/18/2026

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

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

PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	**CONTACT NAME:** Stephanie Peffer **PHONE (A/C, No, Ext):** (603) 669-3218 **FAX (A/C, No):** (603) 645-4331 **E-MAIL ADDRESS:** manch.certs@crossagency.com
INSURED Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016 Concord NH 03302	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** Selective Insurance Co. of SC — 19259 **INSURER B :** Granite State Health Carec/o Zenith Insurance Company — 13269 **INSURER C :** Federal Ins Co — 20281 **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** 25-26 All/26-27 WC & D&O **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [X] PRO-JECT [X] LOC [X] OTHER: Professional Liability			S 2509940	10/01/2025	10/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $1,000,000 ea. incident	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 3,000,000-Agg
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			S 2509940	10/01/2025	10/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			S 2509940	10/01/2025	10/01/2026	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		P01707HCHS2026 (3a.) NH	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
C	Directors & Officers Liability			J06511302	04/01/2026	04/01/2027	Limit Deductible	1,000,000 5,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

State of NH Dept of Health and Human Sevices
129 Pleasant Street
Concord NH 03301-3857

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



© 1988-2015 ACORD CORPORATION. All rights reserved.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

NONPROFIT COVER SHEET

A. Entity Name: Community Action Program Belknap and Merrimack Counties. Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Michael Tabory, Chief Operating Officer 603-885-3295 x1126
mtabory@capbm.org 8 Old Suncook Rd, PO Box 1016 Concord NH 03302-1016

Person responsible for Accuracy and Completeness of information provided:
Name: Title:
Signature: Michael Tabory, Chief Operating Officer

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses)	Affiliations
Safiya Wazir (Chair)	NH DHHS – Bureau of Employment Support, Concord
Christopher Pyles (Vice Chair)	Attorney -Sulloway & Hollis, PLLC – Concord
Sean Skabo (Treasurer)	Franklin Savings Bank, NH, Concord Hospital Trust, Haven Heritage Heights, Concord Chamber of Commerce
Dennis Martino (Secretary)	UNH Adjunct Professor
David Croft (Vice Chair)	Office of the Sheriff – Merrimack County
Heather Brown (Director)	Volunteer and Community Bridges contracted provider
Shauna Fisher (Director)	Head Start Policy Council and Community Bridges contracted provider
Sara A. Lewko (Director)	Human Resources Department Merrimack County
Nancy Mayville (Director)	Alton Housing for the Elderly Board Member
Ashley Reed (Director)	Volunteer for Moms Rising, Able NH, and the Council for Youths with Chronic Conditions (CYCC)
S. David Siff (Director)	Attorney - Law Office of David Siff, - Concord
Tracy Vergason (Director)	Early Care & Learning Council and Adjunct Professor Middlesex Community College

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

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

Name	Role	Annual Salary	Amount Paid From This Contract
Jeanne Agri	Chief Executive Officer	$145,916	$ 0
Michael Tabory	Chief Operating Officer	$119,900	$ 0
Jill Lesmerises	Chief Financial Officer	$108,927	$ 0
Heather O'Brien	Director of Elder Services	$81,061	$ 0
April Steffensmeier	Center Manager	$63,999	$63,999

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

New Hampshire Department of Justice — Registered Charities List — Charitable Trusts Unit
G = Good Standing; X = Not in Good Standing; S = Suspended

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
1141	Community Action Program Belknap and Merrimack Counties	PO Box 1016	Concord	NH	03302-1016	G	7/13/2026

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

2. BALANCE SHEET

Assets		Liabilities	
Cash & Equivalents	$	*Accounts Payable*	$
Investments	$	*Loans Payable*	$
Real Estate (less any depreciation)	$	*All other liabilities*	$
Other Property & Equipment (less any depreciation)	$	Total Liabilities	$
Pledges, grants, accounts receivable	$		
All other assets	$		
Total Assets	$		

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses)	**Affiliations**
Safiya Wazir (Chair)	NH DHHS – Bureau of Employment Support, Concord
Christopher Pyles (Vice Chair)	Attorney -Sulloway & Hollis, PLLC – Concord
Sean Skabo (Treasurer)	Franklin Savings Bank, NH, Concord Hospital Trust, Haven Heritage Heights, Concord Chamber of Commerce
Dennis Martino (Secretary)	UNH Adjunct Professor
David Croft (Vice Chair)	Office of the Sheriff – Merrimack County
Heather Brown (Director)	Volunteer and Community Bridges contracted provider
Shauna Fisher (Director)	Head Start Policy Council and Community Bridges contracted provider
Sara A. Lewko (Director)	Human Resources Department Merrimack County
Nancy Mayville (Director)	Alton Housing for the Elderly Board Member
Ashley Reed (Director)	Volunteer for Moms Rising, Able NH, and the Council for Youths with Chronic Conditions (CYCC)
S. David Siff (Director)	Attorney - Law Office of David Siff, - Concord
Tracy Vergason (Director)	Early Care & Learning Council and Adjunct Professor Middlesex Community College

Mailing Address P.O. Box 1016, Concord, NH 03302 **Administrative Office** 8 Old Suncook Road, Concord, NH
Phone: 603 225-3295 | 1 800 856-5525 TTY/TDD 1 800 735-2964 **Fax:** 603 228-1898
Website: capbm.org

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
EMPOWERING COMMUNITIES SINCE 1965

Our Core Mission

To provide assistance for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to become or remain financially and socially independent.

Reduce Poverty

Providing direct assistance and strategic resources to lift individuals and families out of poverty.

Revitalize Communities

CAPBM leverages more than $30 million in federal, state, local, and private resources annually, allowing critical services and supports to reach communities across the region.

Empower Individuals

Equipping low-income families and individuals with the tools to become financially and socially independent.

Every action we take is guided by a single, unwavering purpose: to serve those who need it most and create pathways toward lasting change.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Financial Statements

COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.

FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024 AND INDEPENDENT AUDITORS' REPORT AND REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

TABLE OF CONTENTS

	Page(s)
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 22
Supplementary Information:	
Schedule of Expenditures of Federal Awards	23 - 24
Notes to Schedule of Expenditures of Federal Awards	25
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	26 - 27
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	28 - 30
Schedule of Findings and Questioned Costs	31 - 32

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community Action Program of Belknap-Merrimack Counties, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2025 and February 29, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2025 and February 29, 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated 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 Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2025, on our consideration of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
November 7, 2025

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash	$ 721,040	$ 786,672
Accounts receivable	2,714,601	3,691,075
Inventory	369,062	90,873
Prepaid expenses	91,844	93,547
Investments	172,654	151,171
Total current assets	4,069,201	4,813,338
PROPERTY		
Land, buildings and improvements	7,839,427	7,717,223
Equipment, furniture and vehicles	4,612,817	4,623,986
Total property	12,452,244	12,341,209
Less accumulated depreciation	6,595,273	6,053,895
Property, net	5,856,971	6,287,314
OTHER ASSETS		
Right of use asset	2,857,969	1,136,814
Cash escrow and reserve funds	137,080	143,291
Tenant security deposits	7,473	8,106
Due from related party	524,389	71,660
Total other assets	3,526,911	1,359,871
TOTAL ASSETS	$ 13,453,083	$ 12,460,523

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of notes payable	$ 26,945	$ 111,255
Current portion of lease liability	546,377	311,050
Line of credit	706,502	600,083
Accounts payable	2,030,531	2,233,966
Accrued expenses	1,338,094	1,290,635
Refundable advances	366,598	704,973
Total current liabilities	5,015,047	5,251,962
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	532,837	565,216
Lease liability, less current portion shown above	2,311,592	825,764
Tenant security deposits	7,448	8,081
Total liabilities	7,866,924	6,651,023
NET ASSETS		
Without donor restrictions	5,107,185	5,312,618
With donor restrictions	478,974	496,882
Total net assets	5,586,159	5,809,500
TOTAL LIABILITIES AND NET ASSETS	$ 13,453,083	$ 12,460,523

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Grant awards	$ 23,660,937	$ -	$ 23,660,937
Rental income	142,521	-	142,521
Other funds	3,456,987	3,113,361	6,570,348
In-kind	383,303	-	383,303
United Way	1,381	-	1,381
Interest income	3,822	-	3,822
Realized loss on disposal of equipment	(10,694)	-	(10,694)
Total revenues and other support	27,638,257	3,113,361	30,751,618
NET ASSETS RELEASED FROM RESTRICTIONS	3,131,269	(3,131,269)	-
Total	30,769,526	(17,908)	30,751,618
EXPENSES			
Program	29,545,324	-	29,545,324
Management	1,429,635	-	1,429,635
Total expenses	30,974,959	-	30,974,959
CHANGE IN NET ASSETS	(205,433)	(17,908)	(223,341)
NET ASSETS, BEGINNING OF YEAR	5,312,618	496,882	5,809,500
NET ASSETS, END OF YEAR	$ 5,107,185	$ 478,974	$ 5,586,159

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Grant awards	$ 26,129,332	$ -	$ 26,129,332
Rental Income	125,806	-	125,806
Other funds	3,627,514	3,047,768	6,675,282
In-kind	525,485	-	525,485
United Way	9,128	-	9,128
Interest Income	2,703	-	2,703
Realized loss on disposal of equipment	(13,333)	-	(13,333)
Total revenues and other support	30,406,635	3,047,768	33,454,403
NET ASSETS RELEASED FROM RESTRICTIONS	3,212,844	(3,212,844)	-
Total	33,619,479	(165,076)	33,454,403
EXPENSES			
Program	31,676,562	-	31,676,562
Management	2,063,754	-	2,063,754
Total expenses	33,740,316	-	33,740,316
CHANGE IN NET ASSETS	(120,837)	(165,076)	(285,913)
NET ASSETS, BEGINNING OF YEAR	5,433,455	661,958	6,095,413
NET ASSETS, END OF YEAR	$ 5,312,618	$ 496,882	$ 5,809,500

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2025

	Program	Management	Total
Salaries and wages	$ 9,391,999	$ 335,507	$ 9,727,506
Payroll taxes and benefits	2,633,276	101,254	2,734,530
Travel	282,497	3,650	286,147
Occupancy	1,550,645	86,026	1,636,671
Program services	12,088,423	-	12,088,423
Other costs:			
Accounting fees	95,770	892	96,662
Legal fees	1,985	4,851	6,836
Supplies	183,954	24,778	208,732
Postage and shipping	44,204	947	45,151
Equipment rental and maintenance	1,093	10	1,103
Printing and publications	50,770	22,475	73,245
Conferences, conventions and meetings	22,891	-	22,891
Interest	-	68,076	68,076
Insurance	172,274	36,308	208,582
Membership fees	8,543	11,620	20,163
Utility and maintenance	144,558	8,923	153,481
Computer services	62,494	-	62,494
Other	2,394,489	181,831	2,576,320
Depreciation	32,156	542,487	574,643
In-kind	383,303	-	383,303
Total functional expenses	$ 29,545,324	$ 1,429,635	$ 30,974,959

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2024

	Program	Management	Total
Salaries and wages	$ 9,105,646	$ 826,693	$ 9,932,339
Payroll taxes and benefits	2,505,764	224,252	2,730,016
Travel	259,348	11,431	270,779
Occupancy	1,462,035	67,742	1,529,777
Program services	14,707,259	-	14,707,259
Other costs:			
Accounting fees	80,237	792	81,029
Legal fees	4,565	-	4,565
Supplies	195,916	40,011	235,927
Postage and shipping	46,082	-	46,082
Equipment rental and maintenance	4,780	-	4,780
Printing and publications	49,800	14,894	64,694
Conferences, conventions and meetings	18,678	-	18,678
Interest	-	62,390	62,390
Insurance	137,740	45,250	182,990
Membership fees	8,955	9,815	18,770
Utility and maintenance	59,074	69,084	128,158
Computer services	58,781	-	58,781
Other	2,413,981	154,502	2,568,483
Depreciation	32,436	536,898	569,334
In-kind	525,485	-	525,485
Total functional expenses	$ 31,676,562	$ 2,063,754	$ 33,740,316

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (223,341)	$ (285,913)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	574,643	569,334
Interest on deferred financing costs	483	484
Unrealized gain on investments	(21,483)	(22,215)
Realized loss on disposal of equipment	10,694	13,333
Decrease (increase) in current assets:		
Accounts receivable	976,474	2,336,837
Inventory	(278,189)	(9,304)
Prepaid expenses	1,703	6,678
Due from related party	(452,729)	(10,312)
Tenant Security Deposits	633	141
Increase (decrease) in current liabilities:		
Accounts payable	(203,435)	(2,316,286)
Accrued expenses	47,459	113,298
Refundable advances	(338,375)	(1,112,367)
Tenant Security Deposits	(633)	(140)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	93,904	(716,432)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(154,994)	(512,506)
NET CASH USED IN INVESTING ACTIVITIES	(154,994)	(512,506)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowing on line of credit	106,419	600,083
Repayment of long term debt, net	(117,172)	(230,085)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	(10,753)	369,998
NET DECREASE IN CASH AND RESTRICTED CASH	(71,843)	(858,940)
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	929,963	1,788,903
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	$ 858,120	$ 929,963
CASH AND RESTRICTED CASH:		
Cash	$ 721,040	$ 786,672
Cash escrow and reserve funds	137,080	143,291
	$ 858,120	$ 929,963
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	$ 68,076	$ 62,390

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2025 AND FEBRUARY 29, 2024

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program Belknap-Merrimack Counties, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of $478,974 and $496,882 at February 28, 2025 and February 29, 2024, respectively (See **Note 13).**

Income Taxes

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "*Accounting for Income Taxes*". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2025 and February 29, 2024.

Sandy Ledge Limited Partnership is taxed as a partnership. Federal income taxes are not payable or provided by the partnership. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Property

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding $5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings	40 years
Improvements	5 - 15 years
Equipment, furniture and vehicles	3 - 10 years

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received $383,303 and $525,485 in donated facilities, services and supplies for the years ended February 28, 2025 and February 29, 2024, respectively (See **Note 16**).

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2025 and February 29, 2024 totaled $93,179 and $149,439, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due, and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain the lease will be expensed as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Expense	Method of allocation
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

2. ACCOUNTS RECEIVABLE AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. The Organization uses historical loss information as the basis to determine expected credit losses for receivables and believes the composition of receivables at year end is consistent with historical conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2025 and February 29, 2024. The Organization has no policy for charging interest on overdue accounts.

3. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated $366,598 and $704,973 as of February 28, 2025 and February 29, 2024, respectively.

4. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28, 2025 and February 29, 2024:

	2025	2024
Financial assets at year end:		
Cash	$ 721,040	$ 786,672
Accounts receivable, current portion	2,714,601	3,691,075
Investments	172,654	151,171
Cash reserves	129,322	140,167
Cash escrow	7,758	3,124
Total financial assets	3,745,375	4,772,209
Less amounts not available to be used within one year:		
Net assets with donor restrictions	478,974	496,882
Reserve funds	129,322	140,167
Amounts not available within one year	608,296	637,049
Financial assets available to meet general expenditures over the next twelve months	$ 3,137,079	$ 4,135,160

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $4,935,000 and $5,370,000, at February 28, 2025 and February 29, 2024, respectively. The Organization has lines of credit with a combined $293,498 and $99,917, available to borrow on at February 28, 2025 and February 29, 2024, respectively (see **Note 8**).

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2025 and February 29, 2024 totaled $206,184 and $212,693, respectively.

6. LEASED FACILITIES

The Organization accounts for its operating leases under FASB ASC 842. The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liability represents the Organization's obligation to make lease payments arising from these leases. The ROU asset and lease liability, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 4.03%. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The weighted average lease term at February 28, 2025 is 5.59 years. The weighted average discount rate at February 28, 2025 is 3.30%.

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to ten years. For the year ended February 28, 2025 and February 29, 2024, the annual lease expense for the leased facilities was $717,794 and $637,428, respectively.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

The approximate future minimum lease payments at February 28, 2025 on the above leases are as follows:

Year Ended	Amount
2026	$ 631,709
2027	575,380
2028	581,611
2029	607,474
2030	340,493
Thereafter	370,690
	3,107,357
Less imputed interest	249,388
Total	$ 2,857,969

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of $668,986 and $701,231 at February 28, 2025 and February 29, 2024, respectively. The policy allows for a maximum of 50 days to be carried over to the next fiscal year, however, upon termination only two weeks will be paid out. The two week liability is $282,640 and $304,049 at February 28, 2025 and February 29, 2024, respectively.

8. BANK LINE OF CREDIT

For the year ended February 29, 2024 the Organization had a $200,000 revolving line of credit agreement (the line) with a bank that is due on demand. During the year ended February 28, 2025 this agreement was increased to $500,000. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.50% and 8.50% at February 28, 2025 and February 29, 2024, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was a balance of $207,919 and $101,500 outstanding at February 28, 2025, and February 29, 2024, respectively.

The Organization has a $500,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.50% and 8.50% at February 28, 2025 and February 29, 2024, respectively). The line is secured by all the Organization’s assets. There was a balance of $498,583 outstanding at February 28, 2025, and February 29, 2024.

Subsequent to year end, the Organization consolidated its debt and closed one of the lines of credit. The remaining line of credit increased from $500,000 to $700,000.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

9. CONCENTRATION OF RISK

For the year ended February 28, 2025, approximately $15,800,000 (51%), and $8,300,000 (27%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Agriculture, respectively. For the year ended February 29, 2024, $15,400,000 (46%), and $7,000,000 (21%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Agriculture, respectively. The future scale and nature of the Organization is dependent upon continued support from these departments.

10. LONG TERM DEBT

Long term debt consisted of the following at February 28, 2025 and February 29, 2024:

	2025	2024
5.50% note payable to a financial institution in monthly installments for principal and interest of $1,634 through July 2039. The note is secured by property of the Organization.	$ 193,975	$ 202,481
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of $747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	18,922	27,164
7.00% note payable to a bank in monthly installments for principal and interest of $4,842. The note was paid in full during the year ended February 28, 2025.	-	5,016
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of $7,511 through April 2025.	9,316	106,604
Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. $1,880 of unpaid surplus cash was added back to the loan balance. The note is collateralized by a mortgage on real estate.	341,922	340,042

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Total long-term debt before unamortized deferred financing cost	564,135	681,307
Unamortized deferred financing costs	(4,353)	(4,836)
	559,782	676,471
Less amounts due within one year	26,945	111,255
Long term portion	$ 532,837	$ 565,216

The scheduled maturities of long-term debt as of February 28, 2025 were as follows:

Year Ending	Amount
2026	$ 26,945
2027	18,294
2028	11,750
2029	10,640
2030	11,275
Thereafter	485,231
	$ 564,135

11. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2025 and February 29, 2024:

	2025	2024
Land	$ 279,340	$ 279,340
Building and improvements	7,560,087	7,437,883
Equipment, furniture and vehicles	4,612,817	4,623,986
	12,452,244	12,341,209
Less accumulated depreciation	6,595,273	6,053,895
Property and equipment, net	$ 5,856,971	$ 6,287,314

Depreciation expense for the years ended February 28, 2025 and February 29, 2024, respectively, totaled $574,643 and $569,334.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

12. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2025.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2025 and February 29, 2024:

	2025	2024
NH Food Pantry Coalition	$ 663	$ 663
Senior center	143,213	138,549
Elder services	-	10,715
Summer feeding	27,465	14,488
Caring fund	8,793	8,793
Agency – FAP	44,305	50,550
Agency Head Start	146,917	153,780
Agency – FP/PN	19,754	69,329
Fundraising	74,894	46,999
Other programs and fundraising	12,970	3,016
Total net assets with donor restrictions	$ 478,974	$ 496,882

14. RELATED PARTY TRANSACTIONS

The Organization serves as the management agent for the following organizations:

Related Party	Function
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The amount due from the related parties for operating activities (collectively) at February 28, 2025 and February 29, 2024 was $489,894 and $335,878, respectively, $90,134 and $335,878, respectively, is included in accounts receivables. $399,760 of the February 28, 2025 amount is reported in the due from related party balance on the Statements of Financial Position.

15. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled $172,654 and $151,171 at February 28, 2025 and February 29, 2024, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

> Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.
>
> Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.
>
> Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk

At February 28, 2025 and February 29, 2024, the Organization's investments were classified as Level 1 and were based on fair value.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Fair Value Measurements using Significant Observable Inputs (Level 1)

	2025	2024
Beginning balance – mutual funds	$ 151,171	$ 128,956
Total gains – mutual funds	21,483	22,215
Ending balance – mutual funds	$ 172,654	$ 151,171

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments

16. IN-KIND CONTRIBUTIONS/SERVICES

The Organization records the value of in-kind contributions according to the accounting policies described in **Note 1**.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2025 and February 29, 2024, is as follows:

	2025	2024
Volunteer hours:		
Head Start and Early Head Start	$ 297,181	$ 263,727
SCSEP	8,869	13,852
Software	2,500	-
Rental space	53,318	173,339
Advertising	3,540	63,050
Donated goods	17,895	11,517
Total	$ 383,303	$ 525,485

17. MANAGEMENT DISCUSSION OF FINANCIAL RESULT:

The Organization experienced a decrease in several financial indicators during the year ended February 28, 2025. These included but are not limited to a decrease in cash and loss from operations.

Management has been actively working on improving the financial position of the Organization. Management has reduced indirect staff positions, reduced vacancies in the housing entities, reduced square footage of rental space and is meeting monthly to review budgets and cut costs. Additionally, subsequent to year end, the Organization undertook a debt consolidation initiative aimed at enhancing the Organization's financial stability and liquidity. This initiative involved renegotiating and consolidating debt so that there are extended maturities and more favorable interest terms.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Management is confident that their efforts will improve the financial position over the next year.

18. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

19. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 7, 2025, the date the consolidated financial statements were available to be issued.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL
FOR THE YEAR ENDED FEBRUARY 28, 2025

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93.600		01CH011357	$ 5,167,967	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520510-33540000	6,601,945	
Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520510-33540000	500,341	
			TOTAL	7,102,286	
Low Income Water Assistance Program	93.499	State of New Hampshire	02-52-52-24520000	192,253	
Community Services Block Grant	93.569	State of New Hampshire	2301NHCOSR	501,043	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	2501NHSOSR	349,480	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	2201NHOASS	145,896	
Title III, Part C-Congregate	93.045	State of New Hampshire	2201NH0ACM	177,854	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	2201NH0AHD	633,120	
ARPA - Title III, Part C-Grab and Go	93.045	State of New Hampshire	2201NH0AHD	167,562	
NSIP	93.053	State of New Hampshire	2501NHOANS	86,853	
			CLUSTER TOTAL	1,211,285	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	402,977	
CV-Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	196,583	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	49,762	
			CLUSTER TOTAL	649,322	
MEDICAID CLUSTER					
Medical Assistance Program	93.778	State of New Hampshire	90NWPG0008-01-00	322,537	
Medical Assistance Program - Veterans	93.778	Gateways Community Services	NONE	108,600	
			CLUSTER TOTAL	431,137	
STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire	NH75OT000031	24,278	
STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire	NH75OT000031	15,469	
				39,747	
Family Planning - Services	93.217	State of New Hampshire	FPHPA006511	53,302	
Temporary Assistance for Needy Families	93.558	State of New Hampshire	2301NHTANF	519	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	2301NHOAFC	62,671	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90MP0176-03	7,510	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SA0003-04	34,868	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	220NHMISH	16,162	
			HHS TOTAL	$ 15,819,552	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	234NH703W1003	$ 907,375	
Senior Farmers Market	10.576	State of New Hampshire	224NH728Y8604	77,806	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	145,148	

See Notes to Schedule of Expenditures of Federal Awards

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

Continued

SCHEDULE OF EXPENDITURES OF FEDERAL
FOR THE YEAR ENDED FEBRUARY 28, 2025

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10.559	State of New Hampshire	NONE PROVIDED	82,457	
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10.565	State of New Hampshire	244NH814Y8005	252,565	$ 33,734
Commodity Supplemental Food Program	10.565	State of New Hampshire	244NH814Y8005	954,742	954,742
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	01-14-14-141710-51310000	423,328	70,000
Emergency Food Assistance Program	10.569	State of New Hampshire	01-14-14-141710-51310000	5,506,222	5,506,222
			CLUSTER TOTAL	7,136,857	6,564,698
			USDA TOTAL	$ 8,349,643	$ 6,564,698
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94.016		22SCFNH001	$ 503,778	
			CNCS TOTAL	$ 503,778	
US DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-2021-017	$ 1,326,967	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-2021-016-01	57,337	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation	20.513	State of New Hampshire-Department of Transportation	NH-2021-016-01	133,339	
Enhanced Mobility of Seniors & Ind. W/Disabilities - MST expansion route	20.513	State of New Hampshire-Department of Transportation	NH-2021-016-01	15,188	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	State of New Hampshire-Department of Transportation	NH-2021-016-01	96,534	
			CLUSTER TOTAL	302,398	
			DOT TOTAL	$ 1,629,365	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant	14.231	State of New Hampshire	E21-DC-33-0001	$ 505,327	
Emergency Solutions Grant	14.231	State of New Hampshire	NH0020L1T002114	49,799	
			TOTAL	555,126	
Continuum of Care Program	14.267	State of New Hampshire	NH0157R1T002200	118,881	
Continuum of Care Program	14.267	State of New Hampshire	NH0152R1T002200	372,089	
				490,970	
			HUD TOTAL	$ 1,046,096	
US DEPARTMENT OF ENERGY					
SERC-Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	02-52-52-520010-33560000-074-500587	$ 24,820	
BIL-Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	DE-EE0010001	422,732	
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	02-52-52-520010-33560000-074-500587	276,365	
			DOE TOTAL	$ 723,917	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus State and Local Fiscal Recovery Funds	21.027	Merrimack Couty	2022SSAPRA032	$ 15,397	
Coronavirus State and Local Fiscal Recovery Funds	21.027	Merrimack Couty	2022SSAPRA032	92,146	
				107,543	
			US TREASURY TOTAL	$ 107,543	
			TOTAL	**$ 28,179,894**	**$ 6,564,698**

See Notes to the Schedule of Expenditures of Federal Awards

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEBRUARY 28, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

Community Action Program Belknap-Merrimack Counties, Inc. has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD COMMODITIES AND VEHICLES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2025.

Report on Internal Control Over Financial Reporting

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

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
November 7, 2025

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

To the Board of Directors
Community Action Program Belknap-Merrimack Counties, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2025. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Report on Internal Control Over Compliance

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

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

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

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

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
November 7, 2025

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2025

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.

2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance.* No material weaknesses are reported.

5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.

6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).

7. The programs tested as major programs include: U.S. Department of Health and Human Services, Head Start Program, ALN 93.600, U.S. Department of Health and Human Services, Aging Cluster, ALN 93.044, 93.045, 93.053, Low-Income Home Energy Assistance Program, ALN 93.568, U.S. Department of Transportation, Formula Grants for Rural Areas-Concord Transit, ALN 20.509, Transit Services Programs Cluster, Enhanced Mobility, ALN 20.513, U.S. Department of Health and Human Services, Social Services Block Grant-Home delivered & Congregate, ALN 93.667, U.S. Department of Agriculture, Special Supplemental Nutrition Programs for Women, Infants & Children, ALN 10.557.

8. The threshold for distinguishing Type A and B programs was $845,397.

9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH
Chief Executive Officer 2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH
Education and Nutrition Operations Director 2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs 2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists , Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research - based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities , and transportation

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customerexpectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager /Education Manager 1997 -1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager 1995 -1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH
Instructor 1995 -1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH
Master's in Business Administration June 2017

Notre Dame College, Manchester, NH
Bachelors of Arts in Elementary Education 1981

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

MICHAEL TABORY

SUMMARY OF QUALIFICATIONS

Over 20 years of demonstrated leadership in non-profit, corporate, and consulting management and supervisory roles, including Human Resources, Information Management & Technology Infrastructure, Project Management, Operations Management, and Sales & Marketing Management.

HIGHLIGHTS

- Strong decision making and multi-tasking skills in a dynamic business environment.
- Effective utilizing a Strength Based approach to leadership and management through the identification of strengths, qualities and skills of individuals.
- Excellent verbal and written communications skills in a business environment.
- Strong analytical and problem solving skills.
- Demonstrated skills in business process analysis, requirements definition and project scoping for software solutions and implementation.
- Proven experience managing compliance with Federal and State program regulations.
- Open minded, with a positive attitude.

PROFESSIONAL EXPERIENCE

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

PO Box 1016, Concord, NH 03302 *October 2018 – Present*

Chief Operating Officer

- Assists the Chief Executive Officer in the financial management, operations management and execution of the mission of Community Action Program Belknap-Merrimack Counties, Inc.
- Works closely with the Chief Executive Officer and in partnership with the entire staff, to ensure the smooth operation of the organization's key day-to-day functions.
- Oversees the personnel structure of the Agency and ensures compliance with federal, state and local laws and regulations and agency personnel policies.
- Develops collaborative professional relationships with other Agency staff, community-based providers and regulatory/funding sources.
- Performs program oversight and management, including interviewing, hiring, scheduling, training, supervising, evaluating and developing subordinate staff, and resolving employee problems; assigns tasks to maximize individual and team performance; ensures compliance with Agency policies and procedures.
- Provides oversight and leadership of Agency technology infrastructure, and works with Chief Executive Officer to develop facilities grown
- Assists Board of Director subcommittees with their role in planning, monitoring and evaluating the Agency's programs.

SOUTHERN NEW HAMPSHIRE SERVICES

PO Box 5040, Manchester, NH 03108 *August 2006 – October 2018*

Human Resources Director *(March 2009 – October 2018)*

- Manage all agency Human Resource office functions.
- Responsible for ensuring compliance with all Federal and NH State labor law, including but not limited to ADA, FMLA, FLSA, Anti-Discrimination, wage and hour.
- Work with leadership team in the ongoing development, review and revision of agency Personnel Policies.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

- Provide leadership, guidance, and training to agency directors, managers and supervisors regarding hiring, performance management, disciplinary action and employment termination.
- Recommend and assist in coordination of technology infrastructure, including mission critical information management software solutions, telecommunications, and connectivity.
- Introduced and led the implementation process of migrating the agency's Human Resource Management and Payroll to a cloud based solution.
- Defined, designed and led the implementation of the agency intranet (iNet). Maintain content of iNet and provide technical support to agency website content and site maintenance.
- Coordinate purchase requisition and receiving for all agency technology purchases including computers, tablets, software, and printers to ensure consistency and compatibility of products placed on our network, and support by MIS department.
- Participate in agency insurance renewal decisions and maintenance, including Health, Vision, Dental, Property and Casualty, Directors and Officers, Workers Compensation.
- Act as Safety Coordinator in conjunction with the agency Joint Loss Committee.

WIA Quality Assurance Manager and Statewide Monitor *(August 2006 – March 2009)*

- Responsible for reviewing and ensuring eligibility and federal compliance of all WIOA participants.
- Provide eligibility and data validation training to all WIA staff.
- Maintain WIA Operations Manual.
- Contribute and review program grant submissions.
- Responsible for on-site program monitoring of all WIA Career Navigators statewide including subcontracted CAP agencies to ensure program compliance with federal regulations.

THE WILLIAM PALMER HOMESTEAD GROUP

PO Box 916, Milton, NH 03851 *November 2001 – August 2006*

Owner/Independent Consultant

- Database and Website architecture, design, development, and maintenance.
- Small and large scale Project Management.
- Office workflow analysis.
- Graphic Design and Marketing Support.

CHORUSAMERICA, LLC

650 Islington Street, Portsmouth, NH 03801 *April 2001 – October 2001*

Project Manager/Consultant & Business Development Manager

- Responsible for all aspects of planning and managing implementation of eBusiness solutions for Fortune 1000 companies, including resource allocation, budgeting, and time management.
- Responsible for working with clients and developers to define Design Specifications, Project Scope, and Project Plans.
- Define Marketing campaigns; produce marketing collateral and customer communications, presentations and corporate message.

PREFERRED CAPITAL CORPORATION

100 Main Street, Suite 150, Dover, NH 03820 *March 1998 – January 2001*

Credit Manager / Human Resources Manager / MIS Manager

- Define and implement credit department policies and procedures for the New Hampshire office.
- Responsible for relationship and communication with national funding sources.
- Responsible for recruiting, interviewing, hiring, discipline and morale of office personnel.
- Responsible for definition and enforcement of company policies and overall office operations.
- Ensure smooth operation of office technology including, network, phone system, and end user support.
- Provide Marketing Creative, Collateral and Support, Sales Statistics and Analysis.

CABLETRON SYSTEMS, INC.

35 Industrial Way, Rochester, NH 03867 *February 1992 – March 1996*

SPECTRUM International Partners Program Manager

- Provide marketing support and recruit new network technology manufacturers and vendors for product integration with Cabletron's SPECTRUM.
- Responsible for marketing and managing the Partners Program and its staff.

Software Engineer

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

- Responsibilities include technical leadership and project coordination in multi-engineer and cross-departmental projects.
- Responsible for all phases of development of mission critical information management applications.

ADDITIONAL EXPERIENCE

- Town of Milton NH Zoning Board of Adjustment – Chairperson.
- Town of Milton NH Planning Board – Chairperson.
- Friends of the Milton Free Public Library (non-profit organization) – Chairperson.
- Over 10 years of customer service and sales experience and over 3 years of sales leadership.
- Landlord – owner-occupied three-unit historic residence.
- Greyhound Pets of America – volunteer and foster home.

EDUCATION

SOUTHERN NEW HAMPSHIRE UNIVERSITY
Portsmouth, NH – *MBA coursework*

UNIVERSITY OF NEW HAMPSHIRE
Durham, NH *- Bachelor of Science - Computer Science 1991*

UNIVERSITY OF LANCASTER
Lancaster, Lancashire, England *- Computer Science - 1987-1988*

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Jill Lesmerises

Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

Employment Experience

10/21 – Present

Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepare work papers for 26 housing programs

11/02 – 10/17

Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

Account Supervisor (for 2 Companies), Whole Life, Inc.

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

Assistant Controller, Biosystems, Inc.

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesmen expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

3/88 – 5/93

Business Officer, The Caring Community of Connecticut, Inc.

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds, typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

Educational Background

1996-2000

Bachelor Degree in Accounting, Eastern Connecticut State University
Graduated cum laude

1992-1996

Associate Degree in Accounting, Three Rivers Community Technical College
Named to Dean's list, graduated with high honors

1981-1985

Merrimack Valley High School
Member of National Honor Society, named to Honor Roll for 3 years

Volunteer Work

1/17 – Present
Director on The Loudon Communications Council
Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Heather L. O'Brien

PROFESSIONAL EXPERIENCE:

Community Action Program of Belknap and Merrimack Counties, Concord NH
December 2018- present
Hired in as the Community Service Coordinator December 2018; took on the Summer Food Service Program in April 2019 while becoming the Wellness Manager. In March of 2021, took on the role as the Operations Manager. Duties and Responsibilities flowed through to my current position as the Operational Wellness Manager.

Director of Elder Services
May 2024-

- Oversees Merrimack County Servicelink, AmeriCorp Senior Companion Program, Elder Services Central Kitchen, Eight Senior Centers and Meals on Wheels for Merrimack and Belknap Counties.
- Prepares, writes, and organizes proposal applications, grants, and budgets in accordance with approved Agency and funding source procedures. Ensure all required reporting deadlines are met.
- Oversees preparation and submission of the annual operating budget for all assigned programs and/or projects, as well as the monitoring of expenditures, billing, and financial reports.
- Approves and oversees special events and fundraising activities.
- Establishes program standards and performance goals and monitors achievements. Oversees revision of individual program operating manuals.
- Ensures that adequate systems and records are maintained for documentation of client eligibility, services provided/received and billing.
- Evaluates overall performance within individual programs and oversees development, appropriate short and long-range operation plans.

Operational Wellness Manager
March 2021-May 2024

- Oversee and manages eight senior centers and staff throughout Belknap and Merrimack counties including fundraising, hiring, staffing, supervising, evaluating, developing and resolving employee issues.
- Oversee the Nutrition and Programing for all 8 centers, including wellness initiatives, nutrition programs, congregate meals, and meals on wheels.
- Approved "ICE" for CAPBM Meals on Wheels to approve menus by the State of NH.
- Oversee the site level implementation of agency/program policies and procedures, outreach plans, and social service activities.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

- Oversee and manages the intake department for Meals on Wheels of Belknap and Merrimack counties. Ensures adequate systems and records are maintained for documentation of client eligibility.
- Oversees and manages the Summer Food Service Program which includes preparing and submitting the application to the DOE. Planning and implementing the menu, hiring temporary staff and manages day to day operations of the program. Ensures the program follows all USDA regulations for claim reimbursement.
- Oversee the Smart Heart program through the Concord Hospital and our Meals on Wheels program.

Diet Technician, Southern New Hampshire Medical Center, Nashua NH
September 2017-December 2018
This position has allowed me to learn and practice working with new cultures, and ethnic backgrounds all related to health, food and nutrition.

- Participates in the Nutrition Care Process determined by the Dietitian for nutrition assessment, developing and implementing nutrition interventions such as providing individualized or group nutrition education, and monitoring and evaluating of the patient's progress; examining the quality and accuracy of food served to the patients.
- Uses the established standards of practice in nutrition care to help determine nutrition interventions while providing a high level of patient/customer satisfaction while staying compliant with local, state and federal regulations.
- Assists the Dietitian in screening patients deemed at low nutrition risk; reviews and analyzes patient's dietary intake; evaluates food and intake from all sources; utilizes techniques that consider the varied needs of age-specific populations as well as cultural, religious, and ethnic concerns; communicates findings to the Dietitian.
- Participates in the development and modification of the nutrition care plan for assigned patients with the Dietitian; documents relevant, accurate and timely data in the electronic medical record (EMR). Collaborates with the Dietitians and communicates all patient care needs.
- Calculates and documents data related to nutrient intake for calorie counts, checks on supplement acceptance/tolerance and educates patients on basic nutrition information.
- Instruct patient and/or family on modified diets or food/drug interactions as outlined in department policies and procedures; documents nutrition education in the electronic medical record (EMR).
- Operates At Your Request (AYR) Room Service program, maintains proficiency with application through updates and training; monitors and verifies changes in diet orders or prescriptions; monitors patients with food allergies; adheres to all patient safety standards as it relates to the provision of food service.
- Demonstrates professional and proper telephone etiquette and performs basic tasks with the office equipment available for use.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

- Manages all tracking of nutrition services productivity for Clinical Consults and Educations along with managing the test tray assessment trending report.
- Participates in departmental and interdisciplinary meetings, task forces and projects. Maintains and creates the monthly "café table" with trending nutrition topics/informational handouts for the public.

Nutritional Services Supervisor & Cook, Greenbriar Terrace Transitional Care and Rehab, Nashua NH July 2015-December 2018
Hired in as a dual role of supervisor and a cook.

- Supervised approximately 20 foodservice personnel by assigning daily work while following the procedures for standardized operations.
- As supervisor, maintained proper daily functions of the kitchen and the tray line by having strong communication and time management skills. Strong attention to detail was necessary to maintain a healthy work environment. Maintained cleanliness and sanitation of the entire kitchen from food storage to food production to proper sanitation in the dish room.
- When necessary, prepared the meals for an average census of 250 residents by following recipes to maintain quality and ensure proper nutritional needs of the residents.
- Used proper infection control techniques, protective equipment, and safety procedures when necessary.
- Practiced proper handling of meat and poultry.
- Maximize patient health through nourishing healthy meals with individualized diet plans that balance the patient's desires for food preferences along with their medical needs while focusing on their quality of life.
- Process all dietary paperwork from the patients, dieticians, and all other healthcare personnel involved.
- Met with residents to discuss their personalized diets, personal preferences, and casual conversations to lighten their moods.
- Ensured diets to be preventive or therapeutic as needed for each patient.

Dietary Aide, Cook, Supervisor, Kindred at Hanover Terrace Nursing and Rehab, Hanover NH August 2013- July 2014

This position was my first career out of college- I was given a wonderful opportunity to learn how to manage and run a public health kitchen. I learned the basics of being a foodservice director- cooking, ordering, daily duties, and supervision.

- Began as dietary aide, then quickly progressed to night cook/supervisor.
- As dietary aide, followed meal tickets, corrected trays according to dietary needs, and assembled snack items.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

- As cook: prepared, served, supervised and cleaned up meals twice a day. Maintained proper sanitation and food handling in accordance to corporate standards.
- Assisted with food ordering through Sysco, along with conducted inventory frequently. Earned the ability to calculate and call-in Hood milk orders biweekly along with New England coffee orders once a month. Gained computer access to print tray tickets and adjust patient tray cards from diet orders.
- Trained new employees.
- Performed duties of the Nutrition Services Manager while the manager was not present and performed daily duties of the Assistant Nutrition Services Manager. Assisted with monthly and annual budget when necessary. Assisted with occasional in-services for employees. Adjusted menus to accordance with the census at the time by performing mathematical equations.

Sales Clerk, Central Square Café, Troy NH
September 2012- January 2013
Central Square Café purchased Eva's Bakery and Café where I was currently employed while in college.

- Operated cash register, received and dispensed correct change. Delivered meals made to order. Maintained a clean and attractive restaurant for dining.

Sales Clerk, Eva's Bakery & Café, Troy NH
August 2011-September 2012

- Courteously greeted customers and assisted with purchases. Worked shifts alone, demonstrating great responsibility. Assembled 8-10 lunch options made to order with or without another employee. Followed proper food handling skills and the necessary sanitation procedures of a foodservice establishment.

Waitress, Catering Staff, The Quechee Club, Quechee, VT
January 2008-July 2015
This was my first job hired in at 17 years old- I gained a love for foodservice while working here. I learned how to be a professional server to food handling and management all throughout my years.

- Practiced strong communication skills daily while serving the members.
- Began as hostess and to go's, and when of age quickly became a server.
- Prepared, served and attended to the needs of the members of the prestigious country club.
- Set-up, served and dissembled the events such as weddings and functions for members & guests of the club.
- Gained the ability to adapt to last minute changes in a fast-paced environment.
- Trained new employees and acted in a manager role when a manager was not around.

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

SKILLS:

- Communication
- Time Management skills
- Multicultural sensitivity/awareness
- Flexibility
- Prioritization
- Organization
- Critical Thinking
- Customer Service
- Dependable
- Adaptable
- Proficient in Microsoft Word, PowerPoint, Excel
- Intermediate Spanish speaking
- Supervision
- Menu development
- Nutrition Counseling

EDUCATION:

Bachelors of Science in Health Science: Option -Nutrition and Dietetics
August 2013
Keene State College, Keene, NH

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

April Steffensmeier

Summary

Social Worker dedicated to the empowerment of at-risk populations in overcoming barriers to create a rich and meaningful life. BSW from the University of Missouri, 16 years in service coordination for at-risk individuals.

Experience

Community Action Program Belknap-Merrimack September 2021 - Present
ServiceLink Center Manager

- Plans, organizes, staffs, directs and evaluates program operations activities such as: logistical operations, performance measurement and reporting, subcontract management, management of public education and outreach, oversight of volunteer program, community provider relationship development, program review, continuous quality improvement, staff evaluation and accountability, and ServiceLink Resource Center team oversight.
- Manages a team process within the SLRC to foster a cooperative working environment between resource center staff, on-site team members and designated community long-term care providers.
- Oversees and is accountable for all day-to-day processing of ServiceLink Resource Center site programs evaluations, including operational reports, quality reports, State and Federal reports to Bureau of Elderly and Adult Services (BEAS) and Federal reports to the Administration on Aging and Centers for Medicare and Medicaid by designated time frames.

Beyond Housing August 2018 - September 2021
Housing Resource Manager

- Manage team of three Housing Resource Specialists to provide case management and resource referrals to 400 rental housing families
- Coordinate services that enable families to achieve goals related to improved health, higher education, increased income and credit scores, and homeownership
- Provide basic financial education related to budgeting and credit improvement
- Ensure accurate and timely documentation for program integrity and funder requirements

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

Columbia Housing Authority

2006 - 2018

Resident Services Coordinator – Independent Living Program

- Coordinate services for adults 55 and older and persons with disabilities living in public housing so they may continue living as independently as possible
- Aid clients in conflict resolution and crisis intervention
- Partner with local agencies to provide on-site educational programming, health clinics, and social events
- Supervise community volunteers, resident associations, and students completing professional degrees
- Draft, implement, monitor and evaluate grant proposals

Family Self-Sufficiency Coordinator – Housing Choice Voucher Program

- Assisted HCV (Housing Choice Voucher) families in achieving self-sufficiency through mutually developed 5-year plan for self-sufficiency
- Developed and administered financial education and homeownership classes
- Administered HCV Homeownership Program

Plasma Biological Services, Inc.

2005 – 2006

Quality Assurance Assistant/Phlebotomist

- Performed quality checks on all FDA regulated forms and procedures
- Trained employees on evolving processes and regulations
- Drew blood; performed plasmapheresis; checked vital signs, approved donors

MU Wellness Resource Center

2001 – 2005

Student Assistant

- Answered multi line phone; Performed general office duties
- Assisted with awareness communication projects on alcohol and drugs, nutrition, stress, and college life
- Created and performed wellness skits during Summer Welcome

Education & Certifications

B.S.W. (Bachelor of Social Work)

2005

University of Missouri - Columbia

Practicum: Columbia Housing Authority

MO Medicare Counselor (CLAIM) | Housing Choice Voucher Specialist

Docusign Envelope ID: 144DF064-FFE1-8A54-8192-D5168FBFCC3E

KEY PERSONNEL

Name	Role	Annual Salary	Amount Paid From This Contract
Jeanne Agri	Chief Executive Officer	$145,916	$ 0
Michael Tabory	Chief Operating Officer	$119,900	$ 0
Jill Lesmerises	Chief Financial Officer	$108,927	$ 0
Heather O'Brien	Director of Elder Services	$81,061	$ 0
April Steffensmeier	Center Manager	$63,999	$63,999

Mailing Address P.O. Box 1016, Concord, NH 03302 **Administrative Office** 8 Old Suncook Road, Concord, NH
Phone: 603 225-3295 | 1 800 856-5525 TTY/TDD 1 800 735-2964 **Fax:** 603 228-1898
Website: capbm.org

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Easter Seals New Hampshire, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $1,659,066

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1. In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered Counseling support for individuals who are institutionalized and indicate a desire to return

to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.18. through 1.19., to read:

1.18. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.19. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

10. Add Exhibit B, Scope of Services, Section 1.20. through Section 1.23., to read:

1.20. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.21. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.22. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.23. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.

11. Modify Exhibit B, Scope of Services, Section 2.3., to read:

2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

12. Modify Exhibit B, Scope of Services, Section 2.8.1.2., to read:

2.8.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49, with

results indicating no evidence of behavior that could endanger individuals served under this agreement.

13. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

1.1. 52.21% Federal Funds.

1.1.1. 1.90%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

1.1.2. 16.75%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

1.1.3. 14.28%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

1.1.4. 13.42%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

1.1.5. 5.86%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

1.2. 47.79% General Funds.

14. Modify Exhibit C, Payment Terms, Section 3, to read:

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-3 Amendment #1 Budget.

15. Modify Exhibit C, Payment Terms, Section 4.6., to read:

4.6. Is assigned an electronic signature, and is emailed to baasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

16. Add Exhibit C-2 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

17. Add Exhibit C-3 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

5/18/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Easter Seals New Hampshire, Inc.

5/18/2026
Date

DocuSigned by:
Cathy Kuhn
B3B35BFD976D42A...

Name: Cathy Kuhn
Title: COO

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

OFFICE OF THE ATTORNEY GENERAL

5/19/2026
Date

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

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Exhibit C-2 Amendment #1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	*Easter Seals New Hampshire, Inc.*
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*
Average Indirect Cost Rate (if applicable)	15.00%

	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$7,536	$7,536
2. Fringe Benefits	$2,261	$2,261
3. Consultants		$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
5.(a) Supplies - Educational		$0
5.(b) Supplies - Lab		$0
5.(c) Supplies - Pharmacy		$0
5.(d) Supplies - Medical		$0
5.(e) Supplies - Office		$0
6. Travel		$0
7. Software		$0
8. (a) Other - Marketing/Communications		$0
8. (b) Other - Education and Training/Development		$0
8. (c) Other - Other (specify below)		
(c) Other - Occupancy/Rent		$0
(d) Other - Current Expenses		$0
(e) Other - Professional Fees		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
9. Subrecipient Contracts (show number below)		$0
Total Direct Costs	$9,797	$9,797
Total Indirect Costs	$1,470	$1,470
	15.00%	15.00%
Subtotals	**$11,267**	**$11,267**
	TOTAL	**$11,267**

Contractor Initials DS

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

New Hampshire Department of Health and Human Services		
Contractor Name:	*Easter Seals New Hampshire, Inc.*	
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*	
Average Indirect Cost Rate (if applicable)	15.00%	
	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$310,606	$310,606
2. Fringe Benefits	$93,183	$93,183
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	$7,522	$7,522
6. Travel	$356	$356
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$24,461	$24,461
8. (b) Other - Education and Training	$5,149	$5,149
8. (c) Other - Other (specify below)		
(c) Other - Occupancy/Rent	$22,751	$22,751
(d) Other - Current Expenses	$12,750	$12,750
(e) Other - Professional Fees	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$476,778	$476,778
Total Indirect Costs	$71,517	$71,517
	15.00%	15.00%
Subtotals	$548,295	$548,295
	TOTAL	**$548,295**

Contractor Initials DS

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: **61290**
Certificate Number: **0007894318**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

CERTIFICATE OF AUTHORITY

I, Cynthia Ross, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of Easter Seals New Hampshire, Inc., which includes Manchester Alcoholism Rehabilitation Center, a program of Easterseals NH.

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

VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Mary Hamilton, Chief Financial Officer; Michele Talwani, SVP Marketing & Communications or Bradford E. Cook, General Counsel of the corporation,

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

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: May 18, 2026

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Client#: 497072 EASTESEA7

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/27/2025

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

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

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

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

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

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

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR X Professional Liab GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / X LOC OTHER:	X	X	PHPK2592749022	09/01/2025	09/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$1,000,000 $100,000 $5,000 $1,000,000 $3,000,000 $3,000,000 $
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY	X	X	PHPK2592747022	09/01/2025	09/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$1,000,000 $ $ $ $
A	X UMBRELLA LIAB / X OCCUR EXCESS LIAB / CLAIMS-MADE DED / X RETENTION $ $10K	X	X	PHUB878203022	09/01/2025	09/01/2026	EACH OCCURRENCE AGGREGATE $	$10,000,000 $10,000,000 $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $
A	EDP			PHPK2592749022	09/01/2025	09/01/2026	$1,619,050 Special Form Incl Theft $500 Deductible	

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

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

CERTIFICATE HOLDER
State of NH
Dept. of Health & Human Services
129 Pleasant St.
Concord, NH 03301

CANCELLATION
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

DESCRIPTIONS (Continued from Page 1)

General Liability policy contains a special endorsement with "Primary and Non- Contributory" wording.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/17/2026

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

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

PRODUCER	CONTACT NAME: Rich Camelio
Howden US Specialty, LLC 7701 France Avenue South Suite 500 Edina MN 55435-5288	PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: Rich.Camelio@howdengroup.com

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

INSURED

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

COVERAGES **CERTIFICATE NUMBER:** 26-27 WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		406-741440-6	1/1/2026	1/1/2027	☒ PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

Department of Health & Human Services is listed as an additional insured where required by written contract.

CERTIFICATE HOLDER

State of NH
Department of Health & Human Services
129 Pleasant St.
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

NONPROFIT COVER SHEET

A. Entity Name: Easter Seals New Hampshire, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Stephanie Hazen/ 603-621-3429 /shazen@eastersealsnh.org

Person responsible for Accuracy and Completeness of information provided:

Name: Cathy Kuhn Title: COO

Signature: DocuSigned by: Catherine Kuhn B3B35BFD976D42A...

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Bryan Bouchard, Chairman	CMA & Assistant Professor Southern NH University
Andrew MacWilliam, Past Chairman	PWC (Retired)
Timothy Wade, Treasurer	Regional President M&T Bank
Gregory Baxter, Vice Chairman	President, Elliot Health System
Bradford Cook, Esq., General Counsel & Secretary	Sheehan Phinney
Ajay Arigala, Director	Head of Technology Crosby Company of New Hampshire
Bob Bartley, Director	Owner Bartley Financial Advisors
Matthew Boucher, Director	Deputy GM, COO Airmar Technology Corp.
Jo Brown, Director	Former Mayor, City of Franklin
Dan Cronin, Director	President & CEO CGI Business Solutions
Tom Davis, Director	Director, Electric Transmission Field Operations Eversource

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Eddie Edwards, Director	Assistant Commissioner of the Department of Safety
Ryan Fox, Director	VP, Specialty Lending BankProv.
Linda James, Director	VT DCF-Family Svcs (Retired)
Ryan King, Director	VP of Human Resources Northeast Delta Dental
Madison Lightfoot-Kunitake, Director	Associate, McLane Middleton
Susan Martore-Baker, Director	President Cambridge Trust Co. of NH
Genella McDonald, Director	President Stibler Associates
Tracey Pelton, Director	VP, Business Dev & Mktg PROCON LLC
Richard Rawlings, Director	Northwestern Mutual (Retired)
Nathan Saller, Director	President & CEO Bellwether Community Credit Union
Sgt. Amanda Smith, Director	Manchester NH Police Dept
Rob Wieczorek, Director	President, Wieczorek Insurance
Craig Blanchfield, Director	CEO, Minuteman Medical Inc.

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

Name	Role	Annual Salary	Amount Paid From This Contract
Renee Fisher	Sr VP of Long Term Supports/Svs	$160,458.00	$0
Heather Stice	Director of Homemakers & Health Services	$86,632.00	$0
Brandi Chagnon	Regional Care Coordinator, HHS	$66,082.00	$0
Emily Crean	Senior Community Health Nurse	$81,806.00	$0
Jean Lanciano	Quality Improvement Specialist	$68,172.00	$0

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

1856	Easter Seals New Hampshire, Inc.	555 Auburn Street	Manchester	NH	03103	G	7/15/2026

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

1856	Easter Seals New Hampshire, Inc.	555 Auburn Street	Manchester	NH	03103	G	7/15/2026

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2026 Board of Directors

Chairman
Bryan Bouchard

Past Chairman
Andrew MacWilliam

Vice Chairman/Chair-elect
Gregory Baxter, MD

Treasurer
Tim Wade

Secretary & General Counsel
Bradford Cook

Ajay Arigala

Bob Bartley

Craig Blanchfield

Matthew Boucher

Jo Brown

Dan Cronin

Tom Davis

Eddie Edwards

Ryan Fox

Linda James

Ryan King

Madison Lightfoot-Kunitake

Susan Martore-Baker

Genella McDonald

Tracey Pelton

Richard Rawlings

Nathan Saller

Sgt. Amanda Smith

Rob Wieczorek

Last Updated: 4/9/2026

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819



Mission:

To provide plans of care comprised of thoughtfully integrated services that help those with varied abilities live, learn, work and play throughout their lifetimes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

BAKER NEWMAN NOYES

Easter Seals New Hampshire, Inc. and Subsidiaries

Consolidated Financial Statements and Other Financial Information

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

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

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION

For the Years Ended August 31, 2025 and 2024

CONTENTS

	Page
Independent Auditors' Report	1
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Operations	5
Consolidated Statements of Changes in Net Assets	7
Consolidated Statements of Functional Expenses	8
Consolidated Statements of Cash Flows	10
Notes to Consolidated Financial Statements	12
Other Financial Information:	
Consolidating Statements of Financial Position	48
Consolidating Statements of Operations	52
Consolidating Statements of Changes in Net Assets	56
Consolidating Statements of Functional Expenses	57

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com
HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2025 and 2024, and the related consolidated statements of operations, changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2025 and 2024, and the results of their operations, changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Easter Seals NH's ability to continue as a going concern for a period of within one year after the date that the financial statements are issued or available to be issued.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Financial Information

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

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

Other Reporting Required by *Government Auditing Standards*

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

Baker Newman & Noyes LLC

Manchester, New Hampshire
December 17, 2025

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2025 and 2024

	2025	2024
ASSETS		
Current assets:		
Cash and cash equivalents	$ 3,372,915	$ 1,375,548
Restricted cash	372,000	1,889,392
Short-term investments, at fair value	5,094,530	10,842,829
Accounts receivable from related entity	115,596	1,249,666
Program and other accounts receivable, net	20,579,939	19,164,673
Contributions receivable, net	5,211,336	1,044,911
Prepaid expenses and other current assets	1,420,546	1,248,915
Property held for sale – see note 18	4,881,106	–
Total current assets	41,047,968	36,815,934
Assets limited as to use	2,117,946	2,239,818
Investments, at fair value	17,041,224	15,567,221
Investment in related entity	152,320	152,320
Other assets	7,584,197	828,060
Intangible assets, net	1,282,958	836,920
Operating lease right-of-use assets	3,201,150	3,794,674
Fixed assets, net	48,149,009	41,119,435
	$ 120,576,772	$101,354,382
LIABILITIES AND NET ASSETS		
Current liabilities:		
Lines of credit	$ 5,037,684	$ 2,348,665
Accounts payable	3,935,731	7,293,937
Accrued expenses	6,698,216	7,651,219
Deferred revenue	193,015	4,287,640
Current portion of operating lease liabilities	1,128,928	992,798
Current portion of interest rate swap agreement	88,384	69,469
Current portion of long-term debt	1,091,607	1,060,640
Total current liabilities	18,173,565	23,704,368
Other liabilities	2,305,590	2,461,407
Interest rate swap agreement, less current portion	414,484	524,707
Operating lease liabilities, less current portion	2,105,280	2,844,492
Long-term debt, less current portion, net	15,906,090	16,949,666
Total liabilities	38,905,009	46,484,640
Net assets:		
Without donor restrictions	47,561,026	42,435,000
With donor restrictions	34,110,737	12,434,742
Total net assets	81,671,763	54,869,742
	$ 120,576,772	$101,354,382

See accompanying notes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS

Years Ended August 31, 2025 and 2024

	2025	2024
Public support and revenue:		
Public support:		
Contributions, net	$ 998,609	$ 577,068
Special events and annual campaigns, net	118,665	1,604,395
Bequests	486,806	56,693
Net assets released from restrictions	2,434,933	230,376
Total public support	4,039,013	2,468,532
Revenue:		
Fees and tuition	114,664,758	101,141,825
Grants	16,455,169	12,687,369
Management and developer fees	1,794,052	122,069
Dividend and interest income	1,205,857	1,432,114
Other	198,002	132,265
Total revenue	134,317,838	115,515,642
Total public support and revenue	138,356,851	117,984,174
Operating expenses:		
Program services:		
Public health education	41,451	26,687
Professional education	453,853	254,121
Direct services	109,922,956	100,383,696
Total program services	110,418,260	100,664,504
Supporting services:		
Management and general	17,401,354	13,397,910
Fundraising	4,325,782	3,044,480
Total supporting services	21,727,136	16,442,390
Total functional expenses	132,145,396	117,106,894
Support of National programs	188,805	181,245
Total operating expenses	132,334,201	117,288,139
Income from operations	6,022,650	696,035

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS (CONTINUED)

Years Ended August 31, 2025 and 2024

	2025	2024
Nonoperating gains (losses):		
Change in fair value of interest rate swap	$ 91,308	$ (62,496)
Net unrealized and realized gains on investments	576,673	1,567,423
Gain (loss) on sales and disposals of fixed assets	7,458	(42,877)
Total nonoperating gains	675,439	1,462,050
Excess public support and revenues and nonoperating gains over expenses before income (loss) from discontinued operations	6,698,089	2,158,085
Income (loss) from discontinued operations – see note 18	56,495	(413,316)
Excess public support and revenues and nonoperating gains over expenses	$ 6,754,584	$ 1,744,769

See accompanying notes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS

Years Ended August 31, 2025 and 2024

	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
Balances at August 31, 2023	$40,782,371	$ 6,050,778	$46,833,149
Excess public support and revenues, and nonoperating gains over expenses	1,744,769	–	1,744,769
Restricted net unrealized and realized gains on investments	–	137,313	137,313
Restricted dividend and interest income	–	19,077	19,077
Restricted gifts, bequests and contributions, net	–	2,637,337	2,637,337
Restricted grants	–	3,728,359	3,728,359
Increase in fair value of beneficial interest in trust	–	114	114
Net assets released from restrictions used for operations	–	(230,376)	(230,376)
Other	(92,140)	92,140	–
Increase in net assets	1,652,629	6,383,964	8,036,593
Balances at August 31, 2024	42,435,000	12,434,742	54,869,742
Excess public support and revenues, and nonoperating gains over expenses	6,754,584	–	6,754,584
Restricted net unrealized and realized gains on investments	–	127,555	127,555
Restricted dividend and interest income	–	23,183	23,183
Restricted gifts, bequests and contributions, net	–	13,820,600	13,820,600
Restricted grants	–	8,498,999	8,498,999
Increase in fair value of beneficial interest in trust	–	12,033	12,033
Reclassification of net assets – see note 3	(1,628,558)	1,628,558	–
Net assets released from restrictions used for operations	–	(2,434,933)	(2,434,933)
Increase in net assets	5,126,026	21,675,995	26,802,021
Balances at August 31, 2025	$47,561,026	$34,110,737	$81,671,763

See accompanying notes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2025

	Program Services				Supporting Services			Total Program and Supporting Services Expenses	
	Public Health Education	Profes-sional Education	Direct Services	Total	Manage-ment and General	Fund-Raising	Total	2025	2024
Salaries and related expenses	$ 9,683	$187,226	$ 84,351,547	$ 84,548,456	$ 9,076,917	$1,985,498	$11,062,415	$ 95,610,871	$ 87,334,439
Professional fees	15,166	163,018	9,391,005	9,569,189	6,483,700	473,871	6,957,571	16,526,760	13,871,084
Supplies	4,027	14,858	2,158,098	2,176,983	82,352	64,564	146,916	2,323,899	2,031,820
Telephone	–	559	562,145	562,704	194,412	5,244	199,656	762,360	754,420
Postage and shipping	–	–	19,841	19,841	38,661	4,538	43,199	63,040	57,885
Occupancy	–	–	2,446,827	2,446,827	520,705	87,923	608,628	3,055,455	3,355,903
Outside printing, artwork and media	750	–	4,601	5,351	13,490	70,784	84,274	89,625	79,552
Travel	36	217	1,865,524	1,865,777	20,805	9,989	30,794	1,896,571	1,827,573
Conventions and meetings	11,691	79,334	102,759	193,784	19,319	27,885	47,204	240,988	259,427
Specific assistance to individuals	–	–	1,280,974	1,280,974	1,073	30	1,103	1,282,077	1,270,424
Dues and subscriptions	–	3,089	73,143	76,232	25,017	5,009	30,026	106,258	47,172
Minor equipment purchases and equipment rentals	–	4,517	162,256	166,773	98,649	30,764	129,413	296,186	354,767
Ads, fees and miscellaneous	98	235	440,440	440,773	104,698	1,439,104	1,543,802	1,984,575	1,199,576
Interest	–	–	575,014	575,014	456,100	–	456,100	1,031,114	815,907
Depreciation and amortization	–	800	1,752,603	1,753,403	265,456	120,579	386,035	2,139,438	1,723,509
Other program expenses	–	–	4,736,179	4,736,179	–	–	–	4,736,179	2,123,436
	$41,451	$453,853	$ 109,922,956	$ 110,418,260	$17,401,354	$4,325,782	$21,727,136	$ 132,145,396	$ 117,106,894
	0.03%	0.34%	83.19%	83.56%	13.17%	3.27%	16.44%	100.00%	100.00%

See accompanying notes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2024

	Program Services				Supporting Services			
	Public Health Education	Pro-fessional Education	Direct Services	Total	Manage-ment and General	Fund-Raising	Total	Total Program and Supporting Services Expenses
Salaries and related expenses	$ 7,646	$ –	$ 77,922,117	$ 77,929,763	$ 7,830,856	$ 1,573,820	$ 9,404,676	$ 87,334,439
Professional fees	750	173,192	9,066,324	9,240,266	4,272,253	358,565	4,630,818	13,871,084
Supplies	1,454	26,715	1,877,592	1,905,761	69,622	56,437	126,059	2,031,820
Telephone	–	–	566,129	566,129	182,694	5,597	188,291	754,420
Postage and shipping	–	–	34,724	34,724	18,915	4,246	23,161	57,885
Occupancy	–	–	2,798,881	2,798,881	469,567	87,455	557,022	3,355,903
Outside printing, artwork and media	1,336	–	13,392	14,728	8,893	55,931	64,824	79,552
Travel	7	49	1,810,208	1,810,264	12,790	4,519	17,309	1,827,573
Conventions and meetings	7,435	52,350	144,247	204,032	30,090	25,305	55,395	259,427
Specific assistance to individuals	–	–	1,270,226	1,270,226	–	198	198	1,270,424
Dues and subscriptions	–	1,615	28,118	29,733	9,728	7,711	17,439	47,172
Minor equipment purchases and equipment rentals	8,002	–	221,597	229,599	85,815	39,353	125,168	354,767
Ads, fees and miscellaneous	57	–	425,771	425,828	24,212	749,536	773,748	1,199,576
Interest	–	–	577,117	577,117	238,790	–	238,790	815,907
Depreciation and amortization	–	200	1,503,817	1,504,017	143,685	75,807	219,492	1,723,509
Other program expenses	–	–	2,123,436	2,123,436	–	–	–	2,123,436
	$ 26,687	$ 254,121	$ 100,383,696	$ 100,664,504	$ 13,397,910	$ 3,044,480	$ 16,442,390	$ 117,106,894
	0.02%	0.22%	85.72%	85.96%	11.44%	2.60%	14.04%	100.00%

See accompanying notes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Increase in net assets	$ 26,802,021	$ 8,036,593
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	2,352,454	1,948,813
Noncash lease expense	(9,558)	15,892
Bond issuance costs amortization	6,108	6,110
Increase in fair value of beneficial interest in trust held by others	(12,033)	(114)
Net (gain) loss on sales and disposals of fixed assets	(7,458)	42,877
Change in fair value of interest rate swap	(91,308)	62,496
Net unrealized and realized gains on investments	(704,228)	(1,704,736)
Donor restricted contributions	(1,813,329)	(2,075,112)
Changes in operating assets and liabilities:		
Program and other accounts receivable, net	(1,415,266)	(4,772,171)
Accounts receivable from related entity	1,134,070	569,253
Contributions receivable	(4,166,425)	(915,992)
Prepaid expenses and other current assets	(171,631)	155,769
Other assets	(6,744,104)	(500,183)
Accounts payable and accrued expenses	(2,629,787)	1,647,818
Deferred revenue	(4,094,625)	1,749,666
Other liabilities	(155,817)	248,427
Net cash provided by operating activities	8,279,084	4,515,406
Cash flows from investing activities:		
Purchases of fixed assets	(15,579,725)	(12,356,879)
Proceeds from sale of fixed assets	8,225	62,659
Software development	(811,636)	(605,122)
Change in investments, net	4,978,524	(813,366)
Change in assets limited as to use	121,872	(267,530)
Investment in related entity	–	(150,578)
Net cash used by investing activities	(11,282,740)	(14,130,816)
Cash flows from financing activities:		
Repayment of long-term debt	(1,068,717)	(1,030,092)
Proceeds from long-term debt	50,000	1,168,800
Borrowings on lines of credit, net	2,689,019	2,348,665
Donor-restricted contributions	1,813,329	2,075,112
Net cash provided by financing activities	3,483,631	4,562,485
Increase (decrease) in cash, cash equivalents and restricted cash	479,975	(5,052,925)
Cash, cash equivalents and restricted cash, beginning of year	3,264,940	8,317,865
Cash, cash equivalents and restricted cash, end of year	$ 3,744,915	$ 3,264,940

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2025 and 2024

	2025	2024
Supplemental disclosure of cash flow information:		
Interest paid	$ 1,031,000	$ 959,000
Operating cash flows for operating leases	$ 1,334,022	$ 1,377,142
Supplemental disclosure of noncash activities:		
Fixed asset purchases included in accounts payable at end of year	$ 1,301,961	$ 2,751,585
Fixed assets transferred to property held for sale	$ 4,881,106	$ –
Intangible asset purchases included in accounts payable at end of year	$ –	$ 231,798
Operating lease right-of-use assets obtained in exchange for operating lease liabilities	$ 875,034	$ 2,745,002

See accompanying notes.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Manchester Alcoholism Rehabilitation Center (Farnum Center); and Easter Seals Vermont, Inc. (Easter Seals VT). Additionally, Champlin Place, Inc., was formed on June 30, 2022 and was 100% owned by Easter Seals New Hampshire, Inc. In April 2023, Easter Seals NH transferred a 21% interest in Champlin Place, Inc. to Housing Affordability Partnership, LLC. Champlin Place, Inc. is the sole General Partner of Champlin Place Limited Partnership (the Champlin Place Partnership). Champlin Place, Inc. has a 0.01% ownership interest in the Champlin Place Partnership, but oversees certain management and operational aspects of the Champlin Place Partnership subject to the terms set forth in the limited partnership agreement. See note 15. ESNH Veterans, Inc., was formed on September 15, 2023 and is 100% owned by Easter Seals New Hampshire, Inc. ESNH Veterans, Inc. is the sole General Partner of Elms Farm Housing Limited Partnership (the Elms Farm Partnership). ESNH Veterans, Inc. has a 0.01% ownership interest in the Elms Farm Partnership, but oversees certain management and operational aspects of the Elms Farm Partnership subject to the terms set forth in the limited partnership agreement. See note 16. Easter Seals New Hampshire, Inc. is the sole member of each subsidiary, aside from Champlin Place, Inc. for which they have a 79% interest, as described above. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

On August 31, 2025, Easter Seals NH, in accordance with the vote and approval of its New Hampshire Board of Directors on June 11, 2025, closed the Farnum Center inpatient programs located at 140 Queen City Avenue, Manchester, New Hampshire. Farnum Center continues to operate certain outpatient programs located at 700 Lake Avenue, Manchester, New Hampshire. See note 18.

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

2. Summary of Significant Accounting Policies

Principles of Consolidation and Noncontrolling Interests

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

Cash, Cash Equivalents and Restricted Cash

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

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals NH to credit risk consist primarily of cash equivalents and investments.

Restricted cash represents reserve accounts held by New Hampshire Housing Finance Authority (NHHFA) for insurance, taxes, replacement costs and operations, security deposit accounts held for tenants, a business certificate with Service Credit Union and a compensating balance arrangement with M&T Bank. The compensating balance arrangement account with M&T Bank was closed during the year ended August 31, 2025.

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

	2025	2024
Cash and cash equivalents	$3,372,915	$1,375,548
Restricted cash	372,000	1,889,392
	$3,744,915	$3,264,940

Assets Limited as to Use and Investments

Assets limited as to use consists of cash and cash equivalents, short-term certificates of deposit with original maturities greater than 90 days, but less than one year, and investments. Investments are stated at fair value. Easter Seals NH classifies its investments as trading with investment income (including realized and unrealized gains and losses on investments, interest and dividends) included in the excess of public support and revenues, and nonoperating gains over expenses unless the income is restricted by donor or law. Realized gains and losses on investments are computed on a specific identification basis. The changes in net unrealized and realized gains and losses on investments are recorded in net unrealized and realized gains on investments in the accompanying consolidated statements of operations and restricted net unrealized and realized gains on investments, net in the accompanying consolidated statements of changes in net assets. Donated securities are stated at fair value determined at the date of donation.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

Beneficial Interest in Trust

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

Fixed Assets and Property Held for Sale

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

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

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

Property held for sale is recorded at the lower of fair value or carrying value. Fair value represents the estimated selling price in the ordinary course of business, less costs to sell. Impairment is evaluated whenever events or changes in circumstances indicate that the carrying amount of the property may not be recoverable. In such cases, management compares the carrying value of the property to its fair value. If the fair value is less than the carrying amount, an impairment loss is recognized in the period in which the determination is made. No impairment losses were recognized on property held for sale for the year ended August 31, 2025, as the fair value of property held for sale exceeded or equaled their carrying amounts.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

Internal-Use Software Costs

Easter Seals NH expenses costs incurred in the preliminary project stage of developing or acquiring internal use software, such as research and feasibility studies as well as costs incurred post-implementation operational stage, such as maintenance and training. Capitalization of internal-use software costs occurs only after the preliminary-project stage is complete, management authorizes the project, and it is probable that the project will be completed and the software will be used for the function intended. There were $579,838 and $100,262 of internal-use software costs capitalized during the years ended August 31, 2025 and 2024. These amounts are recorded in intangible assets, net in the accompanying consolidated statements of financial position. The capitalized costs are being amortized on a straight-line basis over the software's estimated useful life of seven years. Easter Seals NH placed this project in service during January 2025. Total amortization expense recognized was $133,800 during the year ended August 31, 2025. There was no amortization expense recognized during the year ended August 31, 2024.

Long-Lived Assets

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

No long-lived assets were deemed impaired in 2025 or 2024.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2025 and 2024 was $6,108 and $6,110, respectively. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

Public Support

Public support consists of contributions, special events, annual campaigns, bequests and net assets released from restrictions. Special events and annual campaigns are recorded net of related direct costs. Direct costs attributed to special events and annual campaigns totaled $759,404 and $942,395 for the years ending August 31, 2025 and 2024, respectively.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

Revenue Recognition and Program and Other Accounts Receivable

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

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

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

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

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectibility of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2025, 2024, and 2023, estimated implicit price concessions of $548,100, $689,100 and $871,700, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected. Accounts receivable amounted to $20,579,939, $19,164,673, and $14,392,502 at August 31, 2025, 2024, and 2023, respectively. There were no accounts receivable related to Farnum Center's discontinued inpatient program at August 31, 2025. Accounts receivable related to Farnum Center's discontinued inpatient program at August 31, 2024 totaled $1,269,647. See note 18.

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

Advertising

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

Functional Allocation of Expenses

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately $8,240,000 and $9,590,000 for the years ended August 31, 2025, and 2024, respectively. For the years ended August 31, 2025 and 2024, approximately $1,980,000 and $1,435,000, respectively, of these free and subsidized services relate to the Farnum Center inpatient programs that were discontinued during fiscal year 2025. See note 18.

Leases

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

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

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets represent Easter Seals NH's right to use an underlying asset during the lease term and lease liabilities represent the organization's obligation to make lease payments arising from the lease. Right-of-use assets and liabilities are recognized at the commencement date, based on the net present value of fixed lease payments over the lease term. Lease terms include options to extend or terminate the lease when it is reasonably certain that the options will be exercised. Assumptions made at the lease commencement date are re-evaluated upon the occurrence of certain events, including a lease modification. A lease modification results in a separate contract when the modification grants the lessee an additional right-of-use not included in the original lease and when lease payments increase commensurate with the standalone price for the additional right-of-use. When a lease modification results in a separate contract, it is accounted for in the same manner as a new lease.

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

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

Income Taxes

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

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

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

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

Use of Estimates

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

Derivatives and Hedging Activities

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

As of August 31, 2025, and 2024, Easter Seals NH had recognized a liability of $502,868 and $594,176, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized a nonoperating gain of $91,308 for the year ended August 31, 2025 and a nonoperating loss of $62,496 for the year ended August 31, 2024 in the accompanying consolidated statements of operations.

Increase in Net Assets from Operations

The consolidated statements of operations include excess of public support and revenues, and nonoperating gains over expenses. Changes in net assets without donor restrictions, which are excluded from excess of public support and revenues, and nonoperating gains over expenses, consistent with industry practice, include permanent transfers of assets to and from affiliates for other than goods and services, and certain reclassifications of net assets. See note 3.

Reclassifications

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

Recently Issued Accounting Pronouncements

In July 2025, the FASB issued Accounting Standards Update (ASU) 2025-05, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets, which provides nonpublic business entities with 1) a practical expedient that assumes that current conditions as of the consolidated statement of financial position date do not change for the remaining life of the asset; and 2) an accounting policy election to consider collection activity after the consolidated statement of financial position date when estimating expected credit losses, when the aforementioned practical expedient is elected. This ASU is optionally effective for Easter Seals NH beginning September 1, 2026. Easter Seals NH is currently evaluating whether they will elect the practical expedient and accounting policy election and the potential impact of this new guidance on the consolidated financial statements.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

2. Summary of Significant Accounting Policies (Continued)

In September 2025, the FASB issued ASU 2025-06, Intangibles – Goodwill and Other – Internal-Use Software (Subtopic 350-40): Targeted Improvements to the Accounting for Internal-Use Software, which updates the guidance to better align with modernized methods of software development. The amendment removes references to prescriptive and sequential software development stages and requires Easter Seals NH to start capitalizing software costs when both of the following occur: 1) management has authorized and committed to funding the software projects; and 2) it is probable that the project will be completed and the software will be used to perform the function intended. This ASU is effective for Easter Seals NH beginning September 1, 2028 and can be adopted in either a prospective, modified, or retrospective transition approach. Easter Seals NH is currently evaluating the impact of this ASU on the consolidated financial statements.

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 17, 2025, the date these consolidated financial statements were available to be issued.

3. Classification of Net Assets

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

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

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

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

3. Classification of Net Assets (Continued)

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

Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2025 and 2024 are as follows:

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
2025			
Other initiatives	$1,517,900	$164,345	$1,682,245
Operations	3,997,844	–	3,997,844
Total endowment net assets	$5,515,744	$164,345	$5,680,089
2024			
Other initiatives	$1,504,040	$168,537	$1,672,577
Operations	3,863,501	–	3,863,501
Total endowment net assets	$5,367,541	$168,537	$5,536,078

Changes in Endowment Net Assets

During the years ended August 31, 2025 and 2024, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2023	$5,394,215
Investment return:	
Investment income, net of fees	47,532
Net appreciation (realized and unrealized)	30,721
Contributions	77,145
Appropriated for expenditure	(13,535)
Net endowment assets, August 31, 2024	5,536,078

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

3. Classification of Net Assets (Continued)

Investment return:	
Investment income, net of fees	$ 103,267
Net appreciation (realized and unrealized)	40,352
Contributions	148,204
Appropriated for expenditure	(147,812)
Net endowment assets, August 31, 2025	$5,680,089

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

	2025	2024
Satisfaction of donor restrictions	$2,287,121	$216,841
Release of appropriated endowment funds	147,812	13,535
	$2,434,933	$230,376

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2025 and 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Non-Endowment Net Assets
2025			
Other initiatives	$ –	$ 4,825,094	$ 4,825,094
Community development	–	11,550,974	11,550,974
Operations	47,561,026	12,054,580	59,615,606
Total non-endowment net assets	$47,561,026	$28,430,648	$75,991,674
2024			
Other initiatives	$ –	$ 2,021,436	$ 2,021,436
Community development	–	3,810,798	3,810,798
Operations	42,435,000	1,066,430	43,501,430
Total non-endowment net assets	$42,435,000	$ 6,898,664	$49,333,664

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2025 or 2024.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

3. Classification of Net Assets (Continued)

Net assets with donor restrictions

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

	2025	2024
Purpose restriction:		
Other initiatives	$ 4,825,094	$2,021,436
Community development	11,550,974	3,810,798
Operations	11,642,299	936,308
	28,018,367	6,768,542
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	5,789,635	5,371,306
Investments, gains and income from which is donor restricted	164,345	168,537
Beneficial interest in perpetual trust	138,390	126,357
	6,092,370	5,666,200
Total net assets with donor restrictions	$34,110,737	$12,434,742

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

As of September 1, 2024, Easter Seals NH implemented a policy change concerning the recognition of fundraising contributions raised by Veterans Count. These contributions are to be classified as net assets with donor restriction in accordance with auditing standards generally accepted in the United States of America and to align with Veterans Count policies and procedures. A reclassification totaling $1,628,558 was made as of September 1, 2024 between net assets without donor restrictions to net assets with donor restrictions to align with this policy change.

Investment and Spending Policies

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

3. Classification of Net Assets (Continued)

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

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

4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2025), comprise the following:

Cash and cash equivalents	$ 3,372,915
Short-term investments, at fair value	5,094,530
Program and other accounts receivable, net	20,579,939
Accounts receivable from related entity	115,596
Contributions receivable, net	5,211,336
	34,374,316
Contributions receivable, net of current portion	6,779,284
Investments, at fair value	17,041,224
	58,194,824
Less net assets with donor restrictions	34,541,779
	$23,653,045

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2025, and 2024, approximately $851,000 and $579,000, respectively, of cash and cash equivalents, and approximately $5,095,000 and $10,840,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

In addition, Easter Seals NH has $6,962,316 available to borrow from the revolving lines of credit, further described in note 11, at August 31, 2025.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2025 and 2024 are $11,990,621 and $1,059,265, respectively, net of an allowance for doubtful accounts of $9,504 and $14,354, respectively. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows assuming a discount rate of 6.65%. The present value discount totaled $431,042 at August 31, 2025. There was no present value discount at August 31, 2024. A significant pledge, totaling $11,470,000, was made during the year ended August 31, 2025 from a donor to be used for certain construction projects. Amounts will be received as construction costs are incurred. No amounts have been received as of August 31, 2025 and balances have been recognized as contributions receivable and net assets with donor restriction in the accompanying 2025 statement of financial position. The long-term portion of contributions receivable which totals $6,779,284 at August 31, 2025, is recorded in other assets in the accompanying consolidated 2025 statement of financial position. There was no long-term portion of contributions receivable at August 31, 2024. Gross contributions are due as follows at August 31, 2025:

2026	$5,211,336
2027	6,913,172
2028	179,692
2029	123,890
2030	3,076

6. Revenues

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

	Fees and Tuition	Grants	Total
2025			
Residential and educational services	$ 53,932,676	$ 237,016	$ 54,169,692
Community based services	32,718,141	289,319	33,007,460
Farnum Center outpatient program	352,266	1,101,705	1,453,971
Family support services	8,077,639	171,612	8,249,251
Senior services	5,489,467	1,541,438	7,030,905
Transportation services	4,659,690	39,847	4,699,537
Children's therapeutic services	2,843,683	918,214	3,761,897
Early childhood centers of excellence	2,190,162	428,938	2,619,100
Workforce development	2,975,026	202,099	3,177,125
Property management	–	9,856,059	9,856,059
Other programs	1,426,008	1,668,922	3,094,930
	$ 114,664,758	$16,455,169	$ 131,119,927

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

6. Revenues (Continued)

	Fees and Tuition	Grants	Total
2024			
Residential and educational services	$ 48,175,801	$ 376,910	$ 48,552,711
Community based services	29,201,100	1,158,649	30,359,749
Farnum Center outpatient program	573,216	1,001,234	1,574,450
Family support services	7,847,921	323,341	8,171,262
Senior services	4,787,742	2,009,668	6,797,410
Transportation services	3,933,748	40,471	3,974,219
Children's therapeutic service	754,995	3,045,133	3,800,128
Early childhood centers of excellence	1,522,625	272,163	1,794,788
Workforce development	2,574,947	225,011	2,799,958
Other programs	1,769,730	4,234,789	6,004,519
	$ 101,141,825	$12,687,369	$ 113,829,194

Fees and tuition related to Farnum Center's inpatient programs included in income (loss) from discontinued operations for the years ended August 31, 2025 and 2024 total $2,843,282 and $3,537,610, respectively. Grants related to Farnum Center's inpatient programs included in income (loss) from discontinued operations for the years ended August 31, 2025 and 2024 total $5,105,583 and $4,382,857, respectively. See note 18.

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2025 and 2024 are related to Farnum Center outpatient program. A breakdown of Farnum Center's outpatient program revenue, net of eliminations, reflected in fees and tuition in 2025 and 2024 from major payor sources is as follows:

	2025	2024
Private payors (includes coinsurance and deductibles)	$ 67,047	$132,521
Medicaid	234,988	343,211
Medicare	–	146
Self-pay	50,231	97,338
	$352,266	$573,216

Revenues from private payors, Medicaid and self-pay related to Farnum Center's inpatient programs included in income (loss) from discontinued operations for the year ended August 31, 2025 total $238,516, $2,443,851 and $160,915, respectively. There were no revenues from Medicare related to Farnum Center's inpatient programs included in income (loss) from discontinued operations for the year ended August 31, 2025. Revenues from private payors, Medicaid, Medicare and self-pay related to Farnum Center's inpatient programs included in income (loss) from discontinued operations for the year ended August 31, 2024 total $460,058, $2,789,530, $1,875 and $286,147, respectively. See note 18.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

6. Revenues (Continued)

In response to the coronavirus (COVID-19) pandemic, Easter Seals NH qualified for certain federal grant funding through the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) and CARES Act Provider Relief Funding. In 2025 and 2024, Easter Seals NH received approximately $500,000 and $1,500,000, respectively, of which approximately $100,000 and $825,000, respectively, was paid to employees either in the form of bonuses for retention and recruitment or employees who qualified for the additional payments under certain programs.

7. Operating Leases

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

	2025	2024
Assets:		
Operating lease right-of-use assets	$3,201,150	$3,794,674
Liabilities:		
Current portion of operating lease liabilities	$1,128,928	$ 992,798
Operating lease liabilities, net of current portion	2,105,280	2,844,492
Total lease liabilities	$3,234,208	$3,837,290

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

	2025	2024
Operating lease costs	$1,331,044	$1,393,034
Variable lease costs	99,866	111,046
Total lease costs	$1,430,910	$1,504,080

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

	2025	2024
Weighted-average remaining lease term in years	3.53	4.71
Weighted-average discount rate	3.89%	3.81%

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

7. Operating Leases (Continued)

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

2026	$1,230,380
2027	919,210
2028	606,749
2029	257,844
2030	120,641
Thereafter	360,232
Total future minimum lease payments	3,495,056
Less amounts representing interest	260,848
Total lease liabilities	$3,234,208

Farnum Center leases certain space to operate their outpatient program which has not been discontinued. Therefore Farnum Center's operating lease right-of-use assets totaling $277,279 and $398,415 at August 31, 2025 and 2024, respectively and operating lease liabilities totaling $287,606 and $408,330, respectively, are not impacted by the discontinued operations discussed in note 18.

Total minimum future lease payments (operating leases) of approximately $28,000 for leases that have not commenced as of August 31, 2025 are not included in the consolidated financial statements, as the organization does not yet control the underlying assets. The leases commence in 2026.

8. Fixed Assets

Fixed assets consist of the following at August 31:

	2025	2024
Buildings	$ 38,061,772	$ 33,976,584
Land and land improvements	6,187,977	5,601,926
Leasehold improvements	80,516	85,238
Office equipment and furniture	7,994,991	7,367,217
Vehicles	2,901,332	2,796,740
Construction in progress	12,827,842	12,274,272
	68,054,430	62,101,977
Less accumulated depreciation and amortization	(19,905,421)	(20,982,542)
	$ 48,149,009	$ 41,119,435

Depreciation and amortization expense, inclusive of amounts within income (loss) from discontinued operations, related to fixed assets totaled $2,218,654 and $1,948,813 in 2025 and 2024, respectively. Depreciation and amortization expense totaling $213,016 and $225,304 is included within income (loss) from discontinued operations for the years ended August 31, 2025 and 2024, respectively.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

8. Fixed Assets (Continued)

On June 29, 2022, Easter Seals New Hampshire, Inc. was awarded a grant agreement totaling $22,974,523 with the State of New Hampshire, Governor's Office of Emergency Relief and Recovery. This grant will support the construction of a mixed housing, supportive services, and retreat campus for veterans and their families located in Franklin, New Hampshire. Easter Seals New Hampshire, Inc. is obligated to complete the project prior to December 31, 2026. During the years ended August 31, 2025 and 2024, $12,485,178 and $5,507,790, respectively, of this grant was utilized. As of August 31, 2025, $19,068,489 in cumulative amounts have been utilized since the grant was awarded. See note 16.

In December 2022, Easter Seals NH entered into an agreement totaling $5,000,000 with the State of New Hampshire Governor's Office of Emergency Relief and Recovery to support a certain capital improvement project. The amounts due to Easter Seals NH under this agreement were deferred pending achievement of various milestones and compliance requirements. In 2025, Easter Seals NH met the terms of this agreement and recognized $5,000,000 in revenue related to this project. Such amounts are included in grant revenue on the accompanying 2025 consolidated statement of operations.

9. Investments and Assets Limited as to Use

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

	2025	2024
Cash and cash equivalents	$ 556,581	$ 283,272
Hedge fund	334,126	299,310
Marketable equity securities	2,223,586	1,984,232
Mutual funds	19,916,935	25,012,058
Corporate and foreign bonds	580,531	460,670
Government and agency securities	641,941	610,326
	24,253,700	28,649,868
Less assets limited as to use	(2,117,946)	(2,239,818)
Total investments, at fair value	$22,135,754	$26,410,050

The composition of assets limited as to use totaling $2,117,946 and $2,239,818 at August 31, 2025 and 2024, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

Farnum Center's investment and assets limited to use balances totaling $900,940 and $851,490 at August 31, 2025 and 2024, respectively, are not impacted by the discontinued operations discussed in note 18.

Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of $2,918,078 and $9,859,703 as of August 31, 2025 and 2024, respectively, and the Fidelity Advisor Floating Rate High Income Fund – Class A with a balance of $2,727,814 as of August 31, 2025. The Fidelity Advisor Floating Rate High Income Fund – Class A investment did not have a balance that exceeded 10% of investments at August 31, 2024.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 3% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately $852,000 and $1,051,000 for the years ended August 31, 2025 and 2024, respectively.

Easter Seals NH offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals NH contributed approximately $76,000 and $78,000 to this plan during the years ended August 31, 2025 and 2024, respectively. The assets and liabilities associated with this plan were $2,177,946 and $2,239,818 at August 31, 2025 and 2024, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

11. Borrowings

Borrowings consist of the following at August 31:

	2025	2024
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with a Daily Simple Secured Overnight Financing Rate (SOFR)-based variable rate equal to the sum of (a) 65.01% times (b) Daily Simple SOFR plus 0.10% plus 2.45% (4.49% at August 31, 2025), due in monthly principal payments increasing from $57,083 to $88,333, with an initial mandatory tender date payment of $6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2034 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date.	$ 8,138,328	$ 8,811,660
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, monthly principal payments continually increasing from $19,850 to $39,240 with an initial mandatory tender date payment of $4,520,598 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. The bonds are amortizing to December 2046 since management, through an available option, has the intent and ability to extend any amounts due at the initial mandatory tender date. See note 18	4,951,897	5,187,537

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

11. Borrowings (Continued)

	2025	2024
Various notes payable to a bank with fixed interest rate of 2.24%. Principal and interest of $2,052 payable monthly through September 2025, secured by vehicles with a net book value of $44,849 at August 31, 2025.	$ 2,052	$ 32,266
Various notes payable to a bank with fixed interest rate of 6.99%, various principal and interest payments ranging from $651 to $990 payable monthly, maturity dates through September 2029, secured by vehicles with a net book value of $93,893 at August 31, 2025.	99,193	68,800
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal and interest of $12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of $14,366,662 at August 31, 2025.	1,741,670	1,829,110
Mortgage note payable to a bank with a fixed rate of 6.75% for the first 5 years then convert to a variable rate based on the 5-year adjustable FHLB of Boston Classic Advance Rate plus 2.50%, adjusting every 5 years (floor rate is 6.75%). Principal and interest of $7,688 payable monthly, due in January 2049, secured by an interest in certain property with a net book value of $1,716,823 at August 31, 2025.	1,072,113	1,090,080
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due October 2031, secured by an interest in certain property with a net book value of $772,638 at August 31, 2025.	527,964	527,964
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of $696,368 at August 31, 2025.	492,448	492,448
Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of $4,518 on October 1 each year for 10 years until unpaid amounts are due in October 2026, secured by an interest in certain property with a net book value of $772,638 at August 31, 2025.	54,210	58,727
	17,079,875	18,098,592
Less current portion	(1,091,607)	(1,060,640)
Less net unamortized bond issuance costs	(82,178)	(88,286)
	$15,906,090	$16,949,666

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

11. Borrowings (Continued)

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

2026	$ 1,091,607
2027	1,183,758
2028	1,183,484
2029	1,237,233
2030	1,265,036
Thereafter	11,118,757
	$17,079,875

Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. has an agreement with a bank for a $500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire, Inc. on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are five notes payable totaling $101,245 and six notes payable totaling $101,066 at August 31, 2025 and 2024, respectively, which originated under this agreement. Availability under this agreement at August 31, 2025 and 2024 is $398,755 and $398,934, respectively.

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from $4 million to $7 million (a portion of which is secured by available letters of credit of $24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate plus 2.25%. On June 29, 2022, an amendment changed the interest rate charged on outstanding borrowings to be the one-month Bloomberg Short Term Bank Yield Index (BSBY) rate plus 2.25%. On October 10, 2024, an amendment changed the borrowing availability from $7 million to $12 million. On November 16, 2024, the interest rate was revised to be one-month Security Overnight Financing Rate (SOFR) rate plus 2.25% (6.66% at August 31, 2025). In 2025, the maturity date was extended to June 30, 2026. Management intends to work with the bank to renew the line of credit upon expiration. Under an event of default, the interest rate will increase from the one-month SOFR rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced so that no amounts are outstanding for 30 consecutive days during each calendar year. There was $5,037,684 outstanding under this revolving line of credit agreement at August 31, 2025. There was $300,792 outstanding under this revolving line of credit agreement at August 31, 2024.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

11. Borrowings (Continued)

On January 30, 2024, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank having a borrowing availability of $3,000,000. Outstanding borrowings under the revolving line of credit bear interest at a variable rate equal to 2.20% of the greater of a) the daily SOFR or b) 0.50%. Under the terms of the revolving line of credit agreement, Easter Seals New Hampshire, Inc. was required to establish a deposit relationship with the bank, maintaining a minimum compensating balance of $1,500,000, which was presented in restricted cash in the accompanying 2024 consolidated statement of financial position. There were borrowings totaling $2,047,873 outstanding under this revolving line of credit agreement at August 31, 2024. The revolving line of credit was closed in August 2025.

NHHEFA 2016A and 2016B Revenue Bonds

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

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

Mortgage Notes Payable

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

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs, pursuant to an acquisition agreement. Subsequent to the closing of the acquisition, the Organization operates as a program of Easter Seals NH. The funds were used for improvements on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, and is otherwise deferred until the project is sold or refinanced, or upon expiration or default of the regulatory agreement. The Organization must comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, to defer repayment of principal and interest. The note is secured by the property. No payments were made in 2025 and 2024.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction, and permanent financing on 224 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2025 and 2024.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

11. Borrowings (Continued)

On January 12, 2024, Easter Seals New Hampshire, Inc. entered into a $1,100,000 mortgage note payable to finance the acquisition of certain property located in Manchester, New Hampshire. The initial interest rate charged is fixed at 6.75% for the first 5 years then converts to a variable rate based on the 5-year adjustable FHLB of Boston Classic Advance Rate plus 2.50%, adjusting every 5 years (floor rate is 6.75%). Monthly principal and interest payments are $7,688.

Notes Payable

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

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2016 NHHEFA Revenue Bonds. Effective April 3, 2023, an amendment to this agreement was executed to change the interest rate charge from 3.62 % to 3.57% and the floating rate from LIBOR times 65.01% to Daily SOFR times 65.01%. In connection with these amendments, the organization applied certain optional expedients in relation to contract modifications provided by FASB ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting* to simplify the accounting analyses for contract modifications. The swap agreement had an outstanding notional amount of $8,138,328 and $8,811,660 at August 31, 2025 and 2024, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

The fair value of the above interest rate swap agreement is a liability that totaled $502,868 and $594,176 at August 31, 2025 and 2024, respectively, $88,384 and $69,469 of which was current at August 31, 2025 and 2024, respectively. During the years ended August 31, 2025 and 2024, net payments required by the agreement totaled $54,866 and $10,381, respectively. These payments have been included in interest expense within the accompanying consolidated statements of operations and changes in net assets. See note 14 with respect to fair value determinations.

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals NH is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2025, Easter Seals NH was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

12. Donated Services

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

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were $188,805 and $181,245 for the years ended August 31, 2025 and 2024, respectively, and are reflected as support of National programs on the accompanying consolidated statements of operations.

14. Fair Value of Financial Instruments

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

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

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

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

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

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2025 and 2024.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

14. Fair Value of Financial Instruments (Continued)

Investments and Assets Limited as to Use

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

Beneficial Interest in Trust Held by Others

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

Interest Rate Swap Agreement

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

14. Fair Value of Financial Instruments (Continued)

At August 31, 2025 and 2024, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	Level 1	Level 2	Level 3	Total
2025				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	$ 556,581	$ –	$ –	$ 556,581
Hedge fund	334,126	–	–	334,126
Marketable equity securities:				
Large-cap	1,865,887	–	–	1,865,887
International	357,699	–	–	357,699
Mutual funds, open-ended:				
Short-term fixed income	5,961,162	–	–	5,961,162
Intermediate-term bond fund	4,410,342	–	–	4,410,342
High yield bond fund	143,721	–	–	143,721
Foreign bond	51,554	–	–	51,554
Emerging markets bond	1,115,759	–	–	1,115,759
International equities	717,110	–	–	717,110
Domestic, large-cap	3,085,326	–	–	3,085,326
Domestic, small-cap	475,618	–	–	475,618
Domestic, multi alt	198,555	–	–	198,555
Real estate fund	96,129	–	–	96,129
Mutual funds, closed-ended:				
Domestic, large-cap	250,841	–	–	250,841
Domestic, mid-cap	2,560,260	–	–	2,560,260
Domestic, small-cap	270,038	–	–	270,038
Commodity	1,352	–	–	1,352
Emerging markets	63,705	–	–	63,705
Fixed income & bond	6,498	–		6,498
International equity	508,965	–	–	508,965
Corporate and foreign bonds	–	580,531	–	580,531
Government and agency securities	–	641,941	–	641,941
	$23,031,228	$1,222,472	$ –	$24,253,700
Beneficial interest in trust held by others:				
Marketable equity securities:				
Large-cap	$ 105,420	$ –	$ –	$ 105,420
Mutual funds:				
Domestic, fixed income	–	32,970	–	32,970
	$ 105,420	$ 32,970	$ –	$ 138,390
Liabilities:				
Interest rate swap agreement	$ –	$ –	$502,868	$ 502,868

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

14. Fair Value of Financial Instruments (Continued)

	Level 1	Level 2	Level 3	Total
2024				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	$ 283,272	$ –	$ –	$ 283,272
Hedge fund	299,310	–	–	299,310
Marketable equity securities:				
Large-cap	1,644,196	–	–	1,644,196
International	340,036	–	–	340,036
Mutual funds, open-ended:				
Short-term fixed income	11,280,225	–	–	11,280,225
Intermediate-term bond fund	4,417,604	–	–	4,417,604
High yield bond fund	47,236	–	–	47,236
Foreign bond	16,328	–	–	16,328
Government securities	21,219	–	–	21,219
Emerging markets bond	946,262	–	–	946,262
International equities	792,419	–	–	792,419
Domestic, large-cap	3,384,197	–	–	3,384,197
Domestic, small-cap	913,373	–	–	913,373
Domestic, multi alt	245,033	–	–	245,033
Real estate fund	115,773	–	–	115,773
Mutual funds, closed-ended:				
Domestic, large-cap	1,085,869	–	–	1,085,869
Domestic, mid-cap	981,588	–	–	981,588
Domestic, small-cap	243,856	–	–	243,856
Commodity	1,214	–	–	1,214
Emerging markets	6,470	–	–	6,470
International equity	513,392	–	–	513,392
Corporate and foreign bonds	–	460,670	–	460,670
Government and agency securities	–	610,326	–	610,326
	$27,578,872	$1,070,996	$ –	$28,649,868
Beneficial interest in trust held by others:				
Marketable equity securities:				
Large-cap	$ 96,153	$ –	$ –	$ 96,153
Mutual funds:				
Domestic, fixed income	–	30,204	–	30,204
	$ 96,153	$ 30,204	$ –	$ 126,357
Liabilities:				
Interest rate swap agreement	$ –	$ –	$594,176	$ 594,176

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

14. Fair Value of Financial Instruments (Continued)

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2025 and 2024:

	Interest Rate Swap
Ending balance, August 31, 2023	(531,680)
Change in fair value	(62,496)
Ending balance, August 31, 2024	(594,176)
Change in fair value	91,308
Ending balance, August 31, 2025	$(502,868)

15. Champlin Place Limited Partnership

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

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

Capital Contributions

In 2022, Easter Seals NH, as the then sole owner of the General Partner, Champlin Place, Inc., made its required capital contribution of $1,742. Easter Seals NH, through its investment in Champlin Place, Inc., made additional capital contributions in the amount of $150,578 in January 2024. These capital contributions are recorded as investment in related entity in the accompanying consolidated statements of financial position.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

15. Champlin Place Limited Partnership (Continued)

Deferred Developer and Management Fees

On June 30, 2022, Easter Seals NH entered into a Development Services Agreement for the Champlin Place Project, in which Easter Seals NH will earn up to $2,272,940 as a development fee for its services in connection with the construction and development of the Champlin Place Project. In 2025 and 2024, $1,116,461 and $31,541 in development fees were earned and are recorded in management and developer fees in the accompanying consolidated statements of operations, respectively. To date, $1,398,002 of the development fees have been earned, with all balances to be paid prior to December 31, 2036.

In connection with the Champlin Place Project, Easter Seals NH has earned management fees amounting to $149,434 and $90,528 for the year ending August 31, 2025 and 2024, respectively.

Ground Lease

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

Sponsor Loan and Terms

On June 30, 2022, in order to provide additional funding to the Champlin Place Partnership for upcoming site work and construction costs, Easter Seals NH entered into a $563,607 loan agreement with the Champlin Place Partnership. This loan bears interest at the rate of 0% and, at August 31, 2025 and 2024, $518,984 had been drawn on the loan by the Champlin Place Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to Easter Seals NH on June 30, 2052. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged. The note receivable is recorded in long-term other assets on the accompanying consolidated statements of financial position.

Reimbursement Agreements

On June 30, 2022, Easter Seals NH entered into a Reimbursement Agreement with the Champlin Place Partnership to reimburse Easter Seals NH for all predevelopment expenses incurred by the Champlin Place Project that were paid by Easter Seals NH. The Champlin Place Partnership acknowledged and agreed that the Champlin Place Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Champlin Place Partnership's construction loan for the Champlin Place Project, which was July 13, 2022. At August 31, 2025 and 2024, Easter Seals NH was owed $44,245 and $201,796, respectively, by the Champlin Place Partnership, which amount is recorded within accounts receivable from related entity in the accompanying consolidated statements of financial position.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

15. Champlin Place Limited Partnership (Continued)

Further, Easter Seals NH will be paid certain amounts under a Partnership Administration Agreement, dated as of June 30, 2022 between Easter Seals NH and the Champlin Place Partnership, whereby Easter Seals NH will provide various administrative services in exchange for fees of $4,875 per year beginning in 2023, increasing 3% annually beginning January 1, 2024. The administration fee is payable solely if cash flow is available and otherwise the unpaid portion is accrued and payable on a cumulative basis in the first year in which there are sufficient cash flows. No amounts were paid under this agreement in 2025 and 2024.

Right of Refusal and Option Agreement

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

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

Guaranty Agreement

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

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

16. Elms Farm Limited Partnership

The Elms Farm Partnership was formed in September 2023 as a limited partnership under the laws of the State of New Hampshire. The Elms Farm Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate an apartment complex to be constructed and located at 20-25 Holy Cross Road, Franklin, New Hampshire, comprising of 29 residential apartments benefiting low to moderate-income households (the Elms Farm Project). The Elms Farm Project became operational during fiscal year 2025. The Elms Farm Partnership's equity was contributed by its General Partner, ESNH Veterans, Inc., of which Easter Seals NH is the sole shareholder, and M&T Bank, a limited partner and unrelated party. The Elms Farm Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

General Partner, ESNH Veterans, Inc. (wholly-owned by Easter Seals NH)	0.01%
Limited Partner, M&T Bank (an unrelated party)	99.99%

Capital Contributions

In September 2023, Easter Seals NH, as the sole owner of the General Partner, ESNH Veterans, Inc., has made its required capital contribution of $0.01. The capital contribution is recorded as investment in related entity in the accompanying consolidated statements of financial position.

Deferred Developer Fee and Management Fees

On April 1, 2024, Easter Seals NH entered into a Development Agreement for the Elms Farm Project, in which Easter Seals NH will earn up to $504,000 as a development fee for its services in connection with the construction and development of the Elms Farm Project. The development fee is earned in three installments, 1) 20% by the date of the agreement for preconstruction development services, 2) 20% upon commencement of construction and rehabilitation of the Elms Farm Project, and 3) 60% upon the placement in service of 100% of the units in the Elms Farm Project. Development fees totaling $504,000 were earned during the year ended August 31, 2025 and are recorded in management and developer fees in the accompanying 2025 statement of operations. No amounts were earned during the year ended August 31, 2024.

On April 1, 2024, ESNH Veterans, Inc. entered into a Supervisory Management and Incentive Fee Agreement, in which ESNH Veterans, Inc. is to perform certain management and oversight services for the Elms Farm Project in exchange for an annual amount equal to 90% of the net cash flow in the priority set forth in the Elms Farm Partnership agreement.

On January 26, 2024 Easter Seals NH entered into a Property Management Fee Agreement for the Elms Farm Project, in which Easter Seals NH will provide property management services in return for 5% of gross rents.

On April 1, 2024 ESNH Veterans, Inc. entered into a Managing Member Management Fee Agreement related to the Elms Farm Project, in which ESNH Veterans, Inc. will receive an annual base management fee in the amount of $3,500. The managing member fee shall accrue beginning on January 1, 2025, with the first payment due and payable on or before March 1, 2026, and each anniversary thereafter, increasing 3% annually.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

16. Elms Farm Limited Partnership (Continued)

In connection with the Elms Farm Project, Easter Seals NH has earned management fees amounting to $24,157 for the year ending August 31, 2025. No amounts were earned during the year ended August 31, 2024.

At August 31, 2025 and 2024, Easter Seals NH was owed $71,605 and $1,052,649, respectively, by the Elms Farm Limited Partnership, which amount is recorded within accounts receivable from related entity in the accompanying consolidated statements of financial position.

Ground Lease

In November 2023, Easter Seals NH entered into a ground lease with the Elms Farm Partnership for the land located at 20 and 27 Holy Cross Road, Franklin, New Hampshire, with terms of 98 years from the date of execution. The Elms Farm Partnership was required to pay Easter Seals NH base rent of $98 due on April 8, 2024.

Governor's Office of Emergency Relief and Recovery Loan

In 2022, the State of New Hampshire, Governor's Office of Emergency Relief and Recovery awarded Easter Seals NH a grant further described in note 8. Under the terms of the Elms Farm Project, Easter Seals NH will pass through $7,782,368 of funds to the Elms Farm Partnership pursuant to a leasehold mortgage deed that was executed on March 20, 2024 to secure the obligations of Elms Farm Partnership under the grant agreement. The grant agreement requires Easter Seals New Hampshire to a secure $8,420,774 of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). In the event of default of this condition, Easter Seals NH has the right to recover all of the CSLFRF funds expended on the Elms Farm Project on behalf of the State of New Hampshire Governor's Office for Emergency Relief and Recovery. Also, as defined in the leasehold mortgage deed, if the Elms Farm Partnership performs its obligations as defined in the agreement, then repayment under the leasehold mortgage deed will become void, therefore requiring no repayment by the Elms Farm Partnership to Easter Seals NH. Easter Seals NH passed through funds totaling $4,736,179 and $2,112,258 during the years ended August 31, 2025 and 2024, respectively to Elms Farm Partnership. Management of Easter Seals NH is not aware of any event of default under these agreements.

Right of Refusal and Option Agreement

Through a Right of Refusal and Option Agreement dated April 1, 2024, the Elms Farm Partnership granted to Easter Seals NH certain rights of first refusal and options to purchase the Elms Farm Project, which, if elected, would include the 99.99% interest in the Elms Farm Project held by M&T Bank. As a result, Easter Seals NH has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Elms Farm Project. Such right is exercisable for a period of 36 months beginning upon expiration of an initial 15-year compliance period, and continuing until the Elms Farm Partnership otherwise sells the Elms Farm Project.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

16. Elms Farm Limited Partnership (Continued)

Through a Right of Refusal and Opinion Agreement dated April 1, 2024, M&T Bank has the option to give written notice to ESNH Veterans, Inc. at any time following the end of the Credit Period, as defined, to require ESNH Veterans, Inc. to purchase the interest of M&T Bank for a price equal to the sum of $1,000 and any amounts owed to M&T Bank under the operating agreement. At the date of these consolidated financial statements, the put option was not eligible to be exercised by M&T Bank.

Guaranty Agreements

Pursuant to the limited partnership agreement, Easter Seals NH and ESNH Veterans, Inc. guarantee several obligations. As part of an operational deficit guarantee, they promise to advance to the project any amounts required to fund operating deficits arising after the project completion. This means funding unlimited operating deficits until the project achieves stabilized operations, which is defined as the later to occur of (a) construction loan payoff and conversation to approved non-recourse financing, and (b) rental income from the Elms Farm Project that is sufficient to pay all operating expenses/debt service of the Elms Farm Project and a debt service coverage ratio of not less than 1.15 to 1.00 for three consecutive calendar months following funding of the Elms Farm Project's permanent loan. Following that, for a period of 60 calendar months following the achievement of stabilized operations (the ODG Period) the amount shall be limited to $192,820 (the Maximum ODG Amount), which will thereafter be released provided the Elms Farm Project has achieved a 1.15 to 1.00 debt service coverage ratio over each of the last consecutive 3 calendar months of the ODG Period, and the rental subsidy contract remains in place. Any payments required will be in the form of a 0% loan that may be repaid to Easter Seals NH from cash flow or sale of the project.

Additionally, there is a tax credit shortfall and recapture guarantee, whereby Easter Seals NH and ESNH Veterans, Inc. will guarantee payment to M&T Bank of an amount equal to the shortfall, or recapture amount, plus applicable fees, penalties, or other costs incurred as a result of such shortfall or recapture. Pursuant to the guarantee agreement, Easter Seals NH and ESNH Veteran's Inc. must maintain aggregate liquidity of $1,000,000 measured by cash, cash equivalents and marketable securities, and a minimum net worth of $5,000,000, measured at December 31 of each calendar year. At the date of these consolidated financial statements, no events or conditions have occurred that would trigger Easter Seals NH or ESNH Veterans Inc.'s performance under the guaranty agreements, and they are in compliance with the minimum aggregate liquidity and minimum net worth requirements.

17. Commitments and Contingencies

Construction Commitments

In October 2025, Easter Seals NH entered into a committed construction contract totaling approximately $731,000 related to the Champlin Place project. Easter Seals NH had a committed construction contract totaling approximately $684,000 at August 31, 2024. A member of the Board of Directors is an executive at the construction company.

In September 2023, Easter Seals entered into a committed construction contract totaling approximately $9,093,000 with an unrelated construction company and, as of August 31, 2025, that contract has a remaining committed balance of $1,334,000.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

17. Commitments and Contingencies (Continued)

Contingencies – Youth Development Center (YDC) Claims

On September 18, 2020, the *Crime Victims' Rights Enhancement Act of 2020* (the Act) was signed into law by then Governor of New Hampshire, Chris Sununu. The Act is the latest amendment to N.H. Revised Statute Annotated 508:4-g, (RSA 508:4-g) which was first enacted as a seven-year extension for filing certain child sexual abuse claims in New Hampshire on July 22, 2005. The Act now eliminates that statute of limitations in its entirety, thereby enabling otherwise stale claims to be filed decades later. Since 2021, Easter Seals NH has received certain notices of asserted child physical and sexual abuse claims of which many could fall within the provisions of the Act (though claimants rely on other grounds to extend statutes of limitation, including that they are only recently aware of their claims), and additional claims may continue to be filed. In some cases, claimants are seeking damages that, individually or in the aggregate, could be significant.

On October 15, 2025, the New Hampshire Supreme Court (the Court) ruled that the Act cannot be applied retroactively to revive claims that were already time-barred prior to July 22, 2005 (the date of the first enactment of RSA 508:4-g). While this ruling applies broadly to sexual abuse claims statewide, the Court is also considering interlocutory appeals specific to the Youth Development Center (YDC) litigation and the application of other grounds to extend statutes of limitations as to contractors for the State like Easter Seals NH, which remain pending as of the date of these consolidated financial statements. The outcome of those appeals may affect the scope of claims that proceed against Easter Seals NH.

Management of Easter Seals NH, in consultation with legal counsel, continues to evaluate these matters and has identified insurance policies that may provide coverage; however, the extent of such coverage remains uncertain and subject to policy limits, exclusions, and interpretation.

No liability amounts have been recorded in these consolidated financial statements as of August 31, 2025 and 2024, because the ultimate outcome of these claims cannot be predicted and no probable and estimable loss has been identified in accordance with U.S. GAAP.

18. Discontinued Operations

On August 31, 2025, Easter Seals NH, in accordance with the vote and approval of its New Hampshire Board of Directors on June 11, 2025, closed the Farnum Center inpatient programs located at 140 Queen City Avenue, Manchester, New Hampshire. Farnum Center continues to operate certain outpatient programs located at 700 Lake Avenue, Manchester, New Hampshire. All program-related revenue and expenses related to the Farnum Center inpatient programs for the years ended August 31, 2025 and 2024 have been reported as discontinued operations in the accompanying consolidated statements of operations.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

18. Discontinued Operations (Continued)

Management and the Board have indicated their intention to sell the property located at 140 Queen City Avenue described above, which is the only significant asset related to the Farnum Center inpatient programs. A Purchase and Sale Agreement (P&S) for the sale of the property to an unrelated party is expected to be finalized in early 2026. At August 31, 2025, the asset was carried at its net book value of $4,881,106, representing the lower of its carrying amount or fair value less costs to sell. The building is classified as "held for sale" in the accompanying 2025 consolidated statement of financial position, as required by ASC 360-10-45. Depreciation on the building ceased in 2025 upon classification as held for sale. In connection with the sale of the property, a payment on the Series 2016B revenue bonds, totaling approximately $1,233,000, was required to be paid from the P&S proceeds. The Series 2016B revenue bonds, which have a total balance of $4,951,897, of which $3,810,416 is related to the Farnum Center at August 31, 2025, are the only significant liability directly related to the Farnum Center inpatient programs, and Easter Seals NH will remain obligated for future repayment.

Summary statements of activities for the Farnum Center discontinued programs for the years ended August 31 are as follows:

	2025	2024
Total public support and revenue	$ 7,948,865	$ 7,904,341
Operating expenses	(7,892,370)	(8,317,657)
Income (loss) from discontinued operations	$ 56,495	$ (413,316)

Farnum Center's net assets with donor restrictions total $566,417 and $590,866 at August 31, 2025 and 2024, respectively. These amounts have been restricted by the original donors to be held in perpetuity, the income on which can be used to support Farnum Center outpatient programs that have not been discontinued.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

OTHER FINANCIAL INFORMATION

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2025

ASSETS

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Current assets:					
Cash and cash equivalents	$ 3,338,306	$ 500	$ 34,109	$ –	$ 3,372,915
Restricted cash	372,000	–	–	–	372,000
Short-term investments, at fair value	5,094,530	–	–	–	5,094,530
Accounts receivable from affiliates	–	–	1,062,274	(1,062,274)	–
Accounts receivable from related entity	115,596	–	–	–	115,596
Program and other accounts receivable, net	18,060,544	1,587,517	931,878	–	20,579,939
Contributions receivable, net	5,211,336	–	–	–	5,211,336
Prepaid expenses and other current assets	1,367,426	10,327	42,793	–	1,420,546
Property held for sale	–	4,881,106	–	–	4,881,106
Total current assets	33,559,738	6,479,450	2,071,054	(1,062,274)	41,047,968
Assets limited as to use	2,112,437	5,509	–	–	2,117,946
Investments, at fair value	16,145,793	895,431	–	–	17,041,224
Investment in related entity	152,320	–	–	–	152,320
Other assets	7,584,197	–	–	–	7,584,197
Intangible assets, net	1,282,958	–	–	–	1,282,958
Operating lease right-of-use assets	1,594,944	277,279	1,328,927	–	3,201,150
Fixed assets, net	48,061,834	41,497	45,678	–	48,149,009
	$ 110,494,221	$7,699,166	$3,445,659	$(1,062,274)	$ 120,576,772

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

LIABILITIES AND NET ASSETS

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Current liabilities:					
Lines of credit	$ 5,037,684	$ –	$ –	$ –	$ 5,037,684
Accounts payable	3,935,731	–	–	–	3,935,731
Accrued expenses	6,663,502	34,714	–	–	6,698,216
Accounts payable to affiliates	1,062,274	–	–	(1,062,274)	–
Deferred revenue	193,015	–	–	–	193,015
Current portion of operating lease liabilities	694,601	128,251	306,076	–	1,128,928
Current portion of interest rate swap agreement	88,384	–	–	–	88,384
Current portion of long-term debt	964,895	126,712	–	–	1,091,607
Total current liabilities	18,640,086	289,677	306,076	(1,062,274)	18,173,565
Other liabilities	2,300,081	5,509	–	–	2,305,590
Interest rate swap agreement, less current portion	414,484	–	–	–	414,484
Operating lease liabilities, less current portion	900,724	159,355	1,045,201	–	2,105,280
Long-term debt, less current portion, net	12,222,386	3,683,704	–	–	15,906,090
Total liabilities	34,477,761	4,138,245	1,351,277	(1,062,274)	38,905,009
Net assets:					
Without donor restrictions	42,484,176	2,994,504	2,082,346	–	47,561,026
With donor restrictions	33,532,284	566,417	12,036	–	34,110,737
Total net assets	76,016,460	3,560,921	2,094,382	–	81,671,763
	$ 110,494,221	$ 7,699,166	$ 3,445,659	$ (1,062,274)	$ 120,576,772

* Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2024

ASSETS

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Current assets:					
Cash and cash equivalents	$ 1,338,708	$ 500	$ 36,340	$ –	$ 1,375,548
Restricted cash	1,889,392	–	–	–	1,889,392
Short-term investments, at fair value	10,842,829	–	–	–	10,842,829
Accounts receivable from affiliates	–	–	991,777	(991,777)	–
Accounts receivable from related entity	1,249,666	–	–	–	1,249,666
Program and other accounts receivable, net	16,558,783	1,709,146	896,744	–	19,164,673
Contributions receivable, net	1,043,911	1,000	–	–	1,044,911
Prepaid expenses and other current assets	1,199,973	17,752	31,190	–	1,248,915
Total current assets	34,123,262	1,728,398	1,956,051	(991,777)	36,815,934
Assets limited as to use	2,234,481	5,337	–	–	2,239,818
Investments, at fair value	14,721,068	846,153	–	–	15,567,221
Investment in related entity	152,320	–	–	–	152,320
Other assets	828,060	–	–	–	828,060
Intangible assets	836,920	–	–	–	836,920
Operating lease right-of-use assets	1,868,136	398,415	1,528,123	–	3,794,674
Fixed assets, net	35,935,330	5,129,735	54,370	–	41,119,435
	$ 90,699,577	$8,108,038	$3,538,544	$(991,777)	$ 101,354,382

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

LIABILITIES AND NET ASSETS

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Current liabilities:					
Lines of credit	$ 2,348,665	$ –	$ –	$ –	$ 2,348,665
Accounts payable	7,293,937	–	–	–	7,293,937
Accrued expenses	7,613,528	36,941	750	–	7,651,219
Accounts payable to affiliates	991,777	–	–	(991,777)	–
Deferred revenue	4,283,640	–	4,000	–	4,287,640
Current portion of operating lease liabilities	596,762	120,724	275,312	–	992,798
Current portion of interest rate swap agreement	69,469	–	–	–	69,469
Current portion of long-term debt	937,964	122,676	–	–	1,060,640
Total current liabilities	24,135,742	280,341	280,062	(991,777)	23,704,368
Other liabilities	2,456,070	5,337	–	–	2,461,407
Interest rate swap agreement, less current portion	524,707	–	–	–	524,707
Operating lease liabilities, less current portion	1,291,815	287,606	1,265,071	–	2,844,492
Long-term debt, less current portion, net	13,140,370	3,809,296	–	–	16,949,666
Total liabilities	41,548,704	4,382,580	1,545,133	(991,777)	46,484,640
Net assets:					
Without donor restrictions	37,323,949	3,134,592	1,976,459	–	42,435,000
With donor restrictions	11,826,924	590,866	16,952	–	12,434,742
Total net assets	49,150,873	3,725,458	1,993,411	–	54,869,742
	$ 90,699,577	$8,108,038	$3,538,544	$(991,777)	$ 101,354,382

* Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS

Year Ended August 31, 2025

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Public support and revenue:					
Public support:					
Contributions, net	$ 963,766	$ 19,214	$ 15,629	$ –	$ 998,609
Special events and annual campaigns, net	117,583	(14,108)	15,190	–	118,665
Bequests	486,806	–	–	–	486,806
Net assets released from restrictions	2,396,167	26,350	12,416	–	2,434,933
Total public support	3,964,322	31,456	43,235	–	4,039,013
Revenue:					
Fees and tuition	106,253,823	352,266	8,077,639	(18,970)	114,664,758
Grants	15,181,852	1,101,705	171,612	–	16,455,169
Management and developer fees	1,794,052	–	–	–	1,794,052
Dividend and interest income	1,170,257	35,600	–	–	1,205,857
Other	197,747	255	–	–	198,002
Intercompany revenue	2,098,250	–	–	(2,098,250)	–
Total revenue	126,695,981	1,489,826	8,249,251	(2,117,220)	134,317,838
Total public support and revenue	130,660,303	1,521,282	8,292,486	(2,117,220)	138,356,851
Operating expenses:					
Program services:					
Public health education	41,451	–	–	–	41,451
Professional education	453,853	–	–	–	453,853
Direct services	101,771,460	1,057,552	7,112,914	(18,970)	109,922,956
Total program services	102,266,764	1,057,552	7,112,914	(18,970)	110,418,260

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS (CONTINUED)

Year Ended August 31, 2025

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Supporting services:					
Management and general	$ 17,398,773	$ 1,160,978	$ 939,853	$ (2,098,250)	$ 17,401,354
Fundraising	4,171,309	20,641	133,832	–	4,325,782
Total supporting services	21,570,082	1,181,619	1,073,685	(2,098,250)	21,727,136
Total functional expenses	123,836,846	2,239,171	8,186,599	(2,117,220)	132,145,396
Support of National programs	188,805	–	–	–	188,805
Total operating expenses	124,025,651	2,239,171	8,186,599	(2,117,220)	132,334,201
Income (loss) from operations	6,634,652	(717,889)	105,887	–	6,022,650
Nonoperating gains:					
Change in fair value of interest rate swap	91,308	–	–	–	91,308
Net unrealized and realized gains on investments, net	531,036	45,637	–	–	576,673
Gain on sales and disposals of fixed assets	2,458	5,000	–	–	7,458
Total nonoperating gains	624,802	50,637	–	–	675,439
Income from discontinued operations	–	56,495	–	–	56,495
Excess (deficit) public support and revenues, and nonoperating gains over expenses	$ 7,259,454	$ (610,757)	$ 105,887	$ –	$ 6,754,584

*Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS

Year Ended August 31, 2024

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Public support and revenue:					
Public support:					
Contributions, net	$ 528,466	$ 28,521	$ 20,081	$ –	$ 577,068
Special events and annual campaigns, net	1,503,690	81,343	19,362	–	1,604,395
Bequests	56,693	–	–	–	56,693
Net assets released from restrictions	203,840	21,800	4,736	–	230,376
Total public support	2,292,689	131,664	44,179	–	2,468,532
Revenue:					
Fees and tuition	92,720,688	573,216	7,847,921	–	101,141,825
Grants	11,361,273	1,001,234	324,862	–	12,687,369
Management and developer fees	122,069	–	–	–	122,069
Dividend and interest income	1,394,602	37,512	–	–	1,432,114
Other	130,579	1,536	150	–	132,265
Intercompany revenue	1,793,567	–	–	(1,793,567)	–
Total revenue	107,522,778	1,613,498	8,172,933	(1,793,567)	115,515,642
Total public support and revenue	109,815,467	1,745,162	8,217,112	(1,793,567)	117,984,174
Operating expenses:					
Program services:					
Public health education	26,687	–	–	–	26,687
Professional education	254,121	–	–	–	254,121
Direct services	92,135,376	1,295,602	6,952,718	–	100,383,696
Total program services	92,416,184	1,295,602	6,952,718	–	100,664,504

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS (CONTINUED)

Year Ended August 31, 2024

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Supporting services:					
Management and general	$ 13,397,397	$ 1,032,025	$ 762,055	$ (1,793,567)	$ 13,397,910
Fundraising	2,901,179	13,733	129,568	–	3,044,480
Total supporting services	16,298,576	1,045,758	891,623	(1,793,567)	16,442,390
Total functional expenses	108,714,760	2,341,360	7,844,341	(1,793,567)	117,106,894
Support of National programs	181,245	–	–	–	181,245
Total operating expenses	108,896,005	2,341,360	7,844,341	(1,793,567)	117,288,139
Income (loss) from operations	919,462	(596,198)	372,771	–	696,035
Nonoperating (losses) gains:					
Change in fair value of interest rate swap	(62,496)	–	–	–	(62,496)
Net unrealized and realized gains on investments, net	1,489,397	78,026	–	–	1,567,423
Loss on sales and disposals of fixed assets	(42,877)	–	–	–	(42,877)
Total nonoperating gains	1,384,024	78,026	–	–	1,462,050
Loss from discontinued operations	–	(413,316)	–	–	(413,316)
Excess (deficit) public support and revenues, and nonoperating gains over expenses	$ 2,303,486	$ (931,488)	$ 372,771	$ –	$ 1,744,769

*Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENTS OF CHANGES IN NET ASSETS

Years Ended August 31, 2025 and 2024

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Balances at August 31, 2023	$33,260,064	$11,785,326	$1,787,759	$ –	$46,833,149
Excess (deficit) public support and revenues, and nonoperating gains over expenses	2,303,486	(931,488)	372,771	–	1,744,769
Restricted net unrealized and realized gains on investments	137,313	–	–	–	137,313
Restricted dividend and interest income	19,077	–	–	–	19,077
Restricted gifts, bequests and contributions, net	2,553,837	70,000	13,500	–	2,637,337
Restricted grants	3,728,359	–	–	–	3,728,359
Increase in fair value of beneficial interest in trust	114	–	–	–	114
Net assets released from restrictions used for operations	(203,840)	(21,800)	(4,736)	–	(230,376)
Other	7,352,463	(7,176,580)	(175,883)	–	–
Increase (decrease) in net assets	15,890,809	(8,059,868)	205,652	–	8,036,593
Balances at August 31, 2024	49,150,873	3,725,458	1,993,411	–	54,869,742
Excess (deficit) public support and revenues, and nonoperating gains over expenses	7,259,454	(610,757)	105,887	–	6,754,584
Restricted net unrealized and realized gains on investments	127,555	–	–	–	127,555
Restricted dividend and interest income	23,183	–	–	–	23,183
Restricted gifts, bequests and contributions, net	13,813,100	–	7,500	–	13,820,600
Restricted grants	8,498,999	–	–	–	8,498,999
Increase in fair value of beneficial interest in trust	12,033	–	–	–	12,033
Net assets released from restrictions used for operations	(2,396,167)	(26,350)	(12,416)	–	(2,434,933)
Other	(472,570)	472,570	–	–	–
Increase (decrease) in net assets	26,865,587	(164,537)	100,971	–	26,802,021
Balances at August 31, 2025	$76,016,460	$ 3,560,921	$2,094,382	$ –	$81,671,763

*Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2025

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Salaries and related expenses	$ 88,603,835	$ 769,892	$ 6,237,144	$ –	$ 95,610,871
Professional fees	16,228,609	1,368,332	1,028,069	(2,098,250)	16,526,760
Supplies	2,263,727	19,128	41,044	–	2,323,899
Telephone	673,778	16,767	71,815	–	762,360
Postage and shipping	59,005	4	4,031	–	63,040
Occupancy	2,550,952	105,716	398,787	–	3,055,455
Outside printing, artwork and media	81,720	–	7,905	–	89,625
Travel	1,714,265	–	182,306	–	1,896,571
Conventions and meetings	225,432	6,776	8,780	–	240,988
Specific assistance to individuals	1,242,543	1,681	37,853	–	1,282,077
Dues and subscriptions	106,153	36	69	–	106,258
Minor equipment purchases and equipment rentals	287,311	4,328	4,547	–	296,186
Ads, fees and miscellaneous	1,923,293	(56,669)	136,921	(18,970)	1,984,575
Interest	1,031,114	–	–	–	1,031,114
Depreciation and amortization	2,108,930	3,180	27,328	–	2,139,438
Other program expenses	4,736,179	–	–	–	4,736,179
	$ 123,836,846	$ 2,239,171	$ 8,186,599	$ (2,117,220)	$ 132,145,396

* Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2024

	New Hampshire*	Farnum Center	Vermont	Eliminations	Total
Salaries and related expenses	$ 80,166,874	$ 1,046,916	$ 6,120,649	$ –	$ 87,334,439
Professional fees	13,644,836	1,173,546	846,269	(1,793,567)	13,871,084
Supplies	1,967,901	18,313	45,606	–	2,031,820
Telephone	662,520	14,898	77,002	–	754,420
Postage and shipping	36,409	155	21,321	–	57,885
Occupancy	2,841,587	135,172	379,144	–	3,355,903
Outside printing, artwork and media	63,430	239	15,883	–	79,552
Travel	1,657,126	215	170,232	–	1,827,573
Conventions and meetings	240,314	5,911	13,202	–	259,427
Specific assistance to individuals	1,236,741	6	33,677	–	1,270,424
Dues and subscriptions	46,980	33	159	–	47,172
Minor equipment purchases and equipment rentals	344,971	3,226	6,570	–	354,767
Ads, fees and miscellaneous	1,178,382	(59,701)	80,895	–	1,199,576
Interest	815,907	–	–	–	815,907
Depreciation and amortization	1,687,346	2,431	33,732	–	1,723,509
Other program expenses	2,123,436	–	–	–	2,123,436
	$ 108,714,760	$ 2,341,360	$ 7,844,341	$ (1,793,567)	$ 117,106,894

* Includes Champlin Place, Inc. and ESNH Veterans, Inc.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Renee A. Fisher, CTRS/L

Objective

To continue to develop my skills as a leader and therapist in health care and other modalities.

Summary of Qualifications

A highly organized and energetic results-oriented individual with a successful background in administration in long term care and in developmental disability services. Experienced in many aspects of business operations including marketing, purchasing, AR/AP, payroll and human resources, cash flow management and staff supervision.

Work Experience

Senior Vice President of Long Term Supports and Services, Easterseals NH, 555 Auburn Street New Hampshire, 2023 to Present.
Vice President of Community Based Services, Easterseals NH, 555 Auburn Street, Manchester, New Hampshire, 2018 to 2023.
Training Specialist/Project Director, Easterseals NH, 157 Portsmouth Avenue, Stratham, New Hampshire, 2006 to 2018.
Administrator, Partridge House, 777 Lafayette Road, Hampton, New Hampshire, 1999 to 2006.
Director of Recreation Therapy, Seacoast Health Center, 22 Tuck Road, Hampton, New Hampshire, 1991 to 1999.
Marketing Assistant, New Hampshire International Speedway, Loudon, New Hampshire, 1995 to 2018.
Residential Counselor, Fifteen Woodmont Street Group Home, FOR Developmental Resources, Westbrook, Maine, 1988 to 1991.
Residential Counselor, Carleton House Group Home, Goodwill Industries, Portland, Maine, 1989 to 1991.
Third Key Manager, The Lodge, Maine Mall Road, South Portland Maine, 1987 to 1988.
Residential Counselor, Powell Memorial Center, Eagle Lake, Maine, 1987 to 1988.

Related Experience

Treasurer, New England Therapeutic Recreation Association, 1996 to 1998.
President, Activity Coordinator's Council, New Hampshire Health Care Association, 1994 to 1996.
Vice President, Activity Coordinator's Council, New Hampshire Health Care Association, 1992 to 1994.

Education

B.S Degree Program, University of Southern Maine, Portland, Maine. Major: Therapeutic Recreation, September 1986 to May 1991.
National Student Exchange Program, University of Alabama, Tuscaloosa Alabama. Major: Therapeutic Recreation, August 1988 to May 1989.
High School Diploma, Ashland Community High School, Ashland, Maine. September 1982 to June 1986.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Honors and Certificates

Recreation Therapist Licensed, State of New Hampshire, Office of Allied Health Professionals, 2008 to Present.
NCTRC Certified, 1991 to Present.
Direct Support Professional Certified, College of Direct Support, 2010 to Present
Red Cross CPR/FA Certified, August 1991 to Present.
Activity Director Certified, NCCAP. 1993 to 2003.
Dean's List, University of Southern Maine, Spring 1987 to 1991. University of Alabama, 1988 to 1989.
National Honor Society, Ashland Community High School, 1983 to 1986.

Present Professional Affiliations

Member, New England Therapeutic Recreation Association.
Member, American Therapeutic Recreation Association.

References Available Upon Request

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Heather Stice

Education:
Rivier College December, 2005
Nashua, NH
Bachelors of Arts in Psychology with a Minor in Sociology

- Participated in the New England Undergraduate Sociological Conference on April 1, 2005.

Experience:
Director of Home Health Services and Patient Services: Easterseals NH March 2023-present

Responsibilities:

- Plans, organizes, staffs, directs and evaluates program operation activities such as logistical operations, performance measurement and reporting, management of community provider relationship and business development opportunities, program review, continuous quality improvement, staff evaluation and accountability.
- Manages a team process to foster a cooperative working environment and maintains an environment that attracts, motivates and retains qualified professionals.
- Provides direct supervision to the Senior Community Health Nurse who is responsible and accountable for supervision of nursing services providing in home nursing visits to individuals and older adults in the community to ensure health and safety and medical care coordination along with additional responsibilities related to supervisory and business development activities.
- Provides consultation and facilitation for staff involved in strategic initiatives and priority projects. Assists in problems solving.
- Manages fiscal operations including budget development and authorization of expenditures according to the budget. Monitors program financial health and makes appropriate recommendations.
- Identifies problem areas in attempt to maximize customer service and total quality improvements.
- Develop, implement and direct public relations and communications strategies that increase public awareness and utilization. Identify and develop external marketing/business opportunities related to Homemakers and Health Services.

Director of Residential Services for CBS: Easterseals NH July 2015-March 2023

- Responsible for oversight and supervision of staffed residence programs including non ITS and ITS (Intensive Treatment Services) programs. Currently responsible for oversight of 3 medical model homes and two other staffed residence programs.
- Provide support and oversite of Program Managers directly overseeing staffed residences.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Heather Stice

- Provide leadership and support to our Direct Support Associates as needed.
- Maintain and build relationships with all 10 area agencies statewide.
- Create, maintain, balance, and speak to individual staffed residence budgets. This involves making sure each home meets budget and assisting Program Managers in proper management of overtime.
- Work directly with Easterseals Clinical Team in making sure individuals are provided with wrap around supports necessary for successful treatment progress
- Participate in monthly Leadership and Fiscal meetings.
- Plan and lead monthly Program Manager meetings.

State Director/Senior Program Director for NH Adult Services: LifeShare Management Group May 2013-July 2015

- Direct oversight of 3 Regional offices.
- Responsible for the oversight of over 80 homes in NH.
- Responsible for oversight of 8 Associate Directors.
- Responsible for oversight of over 100 direct support staff.
- Responsible for oversight of NH state nurse.
- Provide support and guidance to all NH Managers.
- Function as a liaison for each office and also between LifeShare and Area Agencies..
- Maintain and build relationships with 5 funding sources (Regions 1, 4, 7, 8, and 10).
- Maintain and balance NH state budget.
- Calculate and request specialty service funding from area agencies which includes behavioral and nursing supports.
- Troubleshoot problems as they occur and make quick decisions.
- Assist managers in ensuring all individual programs and provider files are compliant with state regulations.
- Prepare and participate in bi-annual Performance and Quality Improvement presentations.
- Participate in quarterly Human Rights Committee and Peer Review Committee meetings.
- Work in conjunction with the Human Resources Department in hiring new management, Nurse Trainers, Direct Support Staff, and finding good quality Home Care Providers.
- Provider training as necessary.

Regional Director: LifeShare Management Group May 2012- May 2013.

- Build and maintain development of regional programs (Day, Residential, Whole Life, and School District).
- Balance and maintain regional budgets.
- Create and propose budgets for new programs to area agencies.
- Direct oversight of all Associate Directors in region.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Heather Stice

- Maintain and build on relationships with Area Agencies, guardians, and the individuals we provide services to.

Associate Director: LifeShare Management Group March 2011-May 15 2012.

- Management oversight of Residential, Day and Whole Life programs which support adults who have developmental disabilities.
- Maintain compliance per NH state regulations (507, 521 525, 1001, and 1201's)
- Maintain superb relationship with parents, guardians, funding sources, etc.
- Prepare and attend all Annual Service Agreement Meetings.
- Report monthly on each individual's progress in meeting their service agreement goals.
- Direct oversight of Direct Support Staff. This includes staffing and creating the weekly schedule.

Program Manager: LifeShare Management Group December 2008- March 2011.

- Duties of a program manager are similar to those of an Associate Director, but more guidance is provided by direct supervisor.

Life Coach: Life Share Management Group April 2008- December 2008

- Direct Support to adults with developmental disabilities assisting in community involvement, obtaining employment and volunteer work, assistance with ADL's, community socialization, etc.

Private Nanny: May 2004- June 2008

Field Experience:
Service Learning: Project with Ash Street Homeless Shelter Nashua, NH.

Skills:
-Computer skills: Microsoft Excel, PowerPoint, Works, Word and SPSS..
-Electronic database systems: Therap, Relias, Egnyte, Lauris, MITC, Teams, Zoom, Salesforce, and Airslate.

Management Approach: Management is a leadership role in which building people up and encouraging them to work as a team is essential. Proper oversight, communication, and accountability are key elements in being a successful leader.

"As we look ahead into the next century, leaders will be those who empower others" –Bill Gates

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

BRANDI **CHAGNON**

Passionate for assisting those in need and always up for a new challenge.
My diverse background in non-profit enhances my ability to assist my clients in the best possible way and provide them with the best resources for their success.
I am goal driven, compassionate and ready to go the extra mile for my clients, colleagues and partners in the area of New Hampshire nonprofits.

EXPERIENCE

JULY 2020 – PRESENT

REGIONAL CARE COORDINATOR, EASTERSEALS NH

Provide assessment and care coordination to meet at home needs for eligible consumers. Ensure compliance with all regulations, standards and policies. Coordinate all aspects of marketing for the assigned territories with the goal of maintaining a full and growing consumer and provider base. Provide direct supervision 60 staff daily.

OCTOBER 2015-JULY 2020

CARE COORDINATOR, EASTERSEALSNH

Provide comprehensive needs assessment for eligibility into the program and provide other assessments as deemed appropriate. Develop and maintain consumer care plans.
Supervise assigned workers. As deemed necessary, assist with recruitment, training, and hiring.
Establish rapport with families, consumers, and caregiver support systems as needed.

MAY 2011-OCTOBER 2015

COMMUNITY SERVICES MANAGER, CAPSC

Prepare and manage federal LiHEAP, EAP, Weatherization and Senior Transportation budgets. Supervise and train staff on new tools, resources and programs to maintain the highest level of client satisfaction. Established and maintain professional rapports with representatives from the Office of Energy and Planning, various political officials, and local welfare office directors

MAY 2008-MAY 2011

SITE DIRECTOR, ROCKINGHAM COMMUNITY ACTION

Served residents in 12 surrounding towns with resources to achieve self-sufficiency.
Compiled and tracked all clients that utilize any form of service in the outreach center.
Tracked and reported all funding, revenue and budgets for the center on a monthly basis.
Worked directly with clients to assist them in achieving self-sufficiency; provide resources for success
Enlightened key community partners to RCA's mission and role in the community by reaching out and providing knowledge about all CAP related programs at any given opportunity

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

MARCH 2006 – MAY 2008

VOCATIONAL RESOURCE SPECIALIST, ROCKINGHAM COMMUNITY ACTION

Assisted former TANF recipients to achieve job advancement and retention and prevent recidivism and reliance on public assistance.
Maintained awareness of community resources and referring agencies to better assist clients in need.
Maintained and updated monthly reports using extensive Microsoft Excel spreadsheets.

EDUCATION

MAY 2004

BA CHILDHOOD STUDIES, PLYMOUTH STATE UNIVERSITY

- PSU Class of 2004 Vice President
- PSU Top 20 Outstanding Senior Award
- 2004 Outstanding Senior Women Award

COMMITTEES AND INVOLVMENT

- Certified Dementia Practitioner (CDP) expires 12/1/23
- 2016-present, Seacoast Walk to End Alzheimer's Committee, Logistics Chair.
- 2015-present-Member, Seacoast Women's Network; Dinner committee Chair.
- 2015-present- Member, Seacoast Providers Networking Group
- 2006-2015 Volunteer, Star Island Corporation

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

EMILY M. LOURAS BSN, RN-BC

PROFESSIONAL SUMMARY

Patient-oriented, MedSurg Certified RN with almost 5 years of MedSurg/Telemetry experience, including management of patients affected by COVID-19 during the height of the pandemic. One year of experience as a Clinical Nurse Leader of a 34 bed MedSurg/Telemetry unit. Utilizing evidence-based practice to provide the most up to date and quality care to patients and assistance to staff members. Working collaboratively with other members of the interdisciplinary team. Preceptor to new graduate nurses and new hire nurses as necessary. Experience in therapeutic listening and reassurance as well as professional bedside manner with both patients and family members.

SKILLS

- IV placement/VAD access
- Telemetry Monitoring
- Meditech EMR
- Wound Care
- Preceptor
- Charge Nurse
- Policy Development and Implementation

WORK HISTORY

CLINICAL NURSE LEADER January, 2024 to present
Exeter Hospital, Exeter, NH

- Overseeing nursing staff on a 34 bed MedSurg/Telemetry unit.
- Assigning new patients to nursing staff throughout the shift.
- Collaborating with multidisciplinary team members during daily rounds.
- Mitigating conflict between staff members, patients and/or visitors.
- Utilizing up to date nursing skills to act as a resource nurse to staff.
- Meditech proficiency.
- Excel and Microsoft Word proficiency.
- Utilizing AI software LeenTaas.

REGISTERED NURSE December, 2019 to January 2024
Exeter Hospital , Exeter, NH

- Caring forMedSurg/Telemetry patients with 4 to 5:1 staffing ratio.
- Care involves telemetry monitoring, initiating and maintaining IV access, various IV medication, infusion management, titration of medications, and wound care.
- Management of individuals with varying medical, physical and mental ailments.
- Collaboration with interdisciplinary team members on patient care.
- Precepting to new graduate nurses and new hire nurses.
- Meditech proficiency.
- Patient and family education.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

PATIENT CARE ASSOCIATE June, 2019 - November, 2019
Spaulding Rehabilitation Hospital, Charlestown, MA

- Assisting nursing staff with care of patients on all units which consists of stroke and neurology care, comprehensive rehabilitation, spinal cord injury, brain injury and pediatrics.
- Working with patients to assist with activities of daily living, bed and toilet transfers, and mobility as necessary.
- Performing bladder scans and glucose readings as directed by nursing staff.
- Utilization of Epic documentation.

EDUCATION

MGH Institute of Health Professions, Charlestown, MA
Bachelor of Science, Nursing, September, 2019

- Upsilon Lambda Chapter of Sigma Theta Tau International Honor Society of Nursing Member

Endicott College, Beverly, MA
Bachelor of Science, Athletic Training, May, 2014

CERTIFICATIONS & CLASSES

- NH Nursing License No. 081690-21 December, 2024
- ACLS Provider No. 255403870451 October, 2026
- BLS Provider No. 255413870494 October, 2026
- ANCC Medical Surgical Certification No. 2023167695 August, 2029
- Exeter Hospital Critical Care Fellowship Course *currently attending*

COMMITTEES

Unit Based Practice Council (UBPC) *Chair*: includes bi-monthly meeting with leadership and staff members to find ways to improve both the morale of the unit as well as improve upon practices to ensure better and safer work-flow.
Patient Care Standards Council (PCS) *Member*: monthly meetings involving policy development with focus on evidence-based practice, patient safety and standardization of care across each area of the hospital.

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Jean M. Lanciano

Objective

To succeed in an environment of growth and excellence, earn a job which provides me job satisfaction and self- development, and helps me achieve personal as well as organizational goals.

Professional Accomplishments

Quality Improvement Specialist

- Responsible for ensuring compliance with regulations set by federal and state governments

Responsible for Electronic Visit Verification Software Implementation and roll out in phases

Responsible for managing and distributing PPE, iPads, and other assets

Senior Services Project Director

- Manage services for AOA Innovative Solutions ADRD Grant (start-up program)
- Provide supervision (direct and indirect) to project staff
- Work with Program Director and Project Evaluator to ensure accurate data and reporting.
- Ensure Temporary Financial Assistance funds are leveraged and resourced effectively.

Interim Executive Director

- Responsible for strategic planning of short term and long-term agency goals (including merger of agency and services to a similar and financially stable company).
- Supervision of resource development and financial needs
- Supervision and oversight of all staff
- Supervision of the accuracy and integrity of the organizations financial information, reporting and disclosure requirements, internal controls and management information systems

Operations Director

- Responsible for day-to-day human resource management
- Responsible for day-to-day maintenance management.
- Responsible for IT oversight
- Supervision of Medical Day Out Program
- Supervision and oversight of administrative staff

Quality Assurance Coordinator

- Responsible for billing quality for non-profit home health agency

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

- Responsible for ensuring compliance with regulations set by federal and state governments
- Develop policy and procedures to ensure quality care and accuracy of billing
- Track and reconcile all State Funded grants for the Agency
- Supervision of Medical Records Staff

Information Technology

- Coordinate installation, maintenance, and repairs of the Agency's network system
- Plan, coordinate, and implement security measures to safeguard network and information in server files
- Provide support and training to clinicians and other users concerning their access to the network, various software programs, and other equipment
- Work with outside vendors to research, identify, and evaluate technical equipment needs and make recommendations to the CEO

Electronic Protected Health Information Security Officer

- Ensure that privacy information is protected by performing audits, and ongoing evaluation of equipment and Agency network
- Provide ongoing education to staff regarding HIPAA regulations
- Develop and maintain access profiles for software access, network access, and telecommunications systems

Customer Service

- Provide excellent customer service in my full-time job at The Homemakers as well as my part time job at Walmart
- Communicate and collaborate with other team members to ensure excellent customer service
- Mentor and train new cashiers

Transferable Skills

- Honest, dependable, reliable, fast learner, hard worker, trustworthy, innovative, multitasker, team player, common sense
- Can work independently to meet deadlines or can work easily as part of a team
- Able to multitask and handle multiple demands in a fast-paced work environment
- Able to reason with, calm down, and satisfy difficult customers
- Proficient with Office 2010, Electronic Medical Records Software, and various other home health related software

Employment History

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

Jean M. Lanciano

09/01/2018-present	Project Director/QIS	Easter Seals
12/29/1992-08/31/18	Interim Director/Operations Director and EPHI Security Officer	The Homemakers Health Services, Rochester, NH
11/06/2008-03/19/19	Cashier	Walmart, Rochester, NH

Education

1982-1983	Post-Grad Business Management Studies	MacIntosh College, Dover, NH
June 1981	High School Diploma	Farmington High School, Farmington, NH

Docusign Envelope ID: B21CA499-B980-81BF-80E2-AD79EC458819

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: **EASTER SEALS NEW HAMPSHIRE, INC.**

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Renee Fisher	Sr VP of Long Term Supports/Svs	$0.00	$160,458.00
Heather Stice	Director of Homemakers & Health Services	$0.00	$86,632.00
Brandi Chagnon	Regional Care Coordinator, HHS	$0.00	$66,082.00
Emily Crean	Senior Community Health Nurse	$0.00	$81,806.00
Jean Lanciano	Quality Improvement Specialist	$0.00	$68,172.00

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Grafton County Senior Citizens Council, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $1,183,636

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered Counseling support for individuals who are institutionalized and indicate a desire to return

to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.18. through 1.19., to read:

1.18. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.19. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

10. Add Exhibit B, Scope of Services, Section 1.20. through Section 1.23., to read:

1.20. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.21. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.22. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.23. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.

11. Modify Exhibit B, Scope of Services, Section 2.3., to read:

2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

12. Modify Exhibit B, Scope of Services, Section 2.8.1.2., to read:

2.8.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement.

13. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

1.1. 44.72% Federal Funds.

1.1.1. 2.31%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

1.1.2. 20.25%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

1.1.3. 9.43%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

1.1.4. 8.86%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

1.1.5. 3.87%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

1.2. 55.28% General Funds.

14. Modify Exhibit C, Payment Terms, Section 3, to read:

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-3 Amendment #1 Budget.

15. Modify Exhibit C, Payment Terms, Section 4.6., to read:

4.6. Is assigned an electronic signature, and is emailed to baasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

16. Add Exhibit C-2 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

17. Add Exhibit C-3 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

5/26/2026
Date

DocuSigned by:
Christine Santaniello
BD6054FFECED4B4...

Name: Christine Santaniello
Title: Associate Commissioner

Grafton County Senior Citizens Council, Inc.

5/22/2026
Date

Signed by:
Kathleen Vasconcelos
9535398951264FF...

Name: Kathleen Vasconcelos
Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

5/26/2026
Date

DocuSigned by:
Robyn Guarino
7487348449414 60...
Name: Robyn Guarino
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Exhibit C-2 Amendment #1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	*Grafton County Senior Citizens Council, Inc.*
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*
Average Indirect Cost Rate (if applicable)	7.58%

	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$7,027	$7,027
2. Fringe Benefits	$702	$702
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	$100	$100
6. Travel	$303	$303
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training/Development	$0	$0
8. (c) Other - Other (specify below)		
8. (c) Other - Occupancy/Rent	$650	$650
(d) Other - Current Expenses	$500	$500
(e) Other - Equip Repair/Maintenance	$50	$50
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$9,332	$9,332
Total Indirect Costs	$707	$707
	7.58%	7.58%
Subtotals	**$10,039**	**$10,039**
	TOTAL	**$10,039**

Initial

Contractor Initials KMV

Date 5/22/2026

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

New Hampshire Department of Health and Human Services	
Contractor Name:	*Grafton County Senior Citizens Council, Inc.*
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*
Average Indirect Cost Rate (if applicable)	11.28%

	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$284,254	$284,254
2. Fringe Benefits	$28,032	$28,032
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	$2,845	$2,845
6. Travel	$8,532	$8,532
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)		
Other (please specify)	$14,250	$14,250
Other (please specify)	$1,500	$1,500
Other (please specify)	$8,884	$8,884
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$348,297	$348,297
Total Indirect Costs	$39,290	$39,290
	11.28%	11.28%
Subtotals	$387,587	$387,587
	TOTAL	**$387,587**

Initial

Contractor Initials KMV

Date 5/22/2026

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

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 GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. 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: **65677**
Certificate Number: **0007895158**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

CERTIFICATE OF AUTHORITY

I, WILLIAM GERAGHTY, 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 Grafton County Senior Citizens Council, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on July 24, 2018, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

is duly authorized on behalf of Grafton County Senior Citizens Council, Inc. 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: 5/19/26

William Geraghty
Signature of Elected Officer
Name: WILLIAM GERAGHTY
Title: PRESIDENT, BOARD of DIRECTORS

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFCOU-01 LONAM1

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/21/2026

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

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

PRODUCER	CONTACT NAME: Stephanie Cass
Digital Insurance LLC- Rutland, VT 98 Merchants Row Rutland, VT 05701	PHONE (A/C, No, Ext): (802) 775-2311 53474 FAX (A/C, No): E-MAIL ADDRESS: Stephanie.cass@onedigital.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Ind Ins Co	18058
INSURER B : AIM Ins Co	18929
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

Grafton County Senior Citizens Council Inc
PO Box 433
Lebanon, NH 03766

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			PHPK2617902	10/1/2025	10/1/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG EMPLOYEE BENEFI	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS HIRED AUTOS ONLY NON-OWNED AUTOS ONLY			PHPK2617909	10/1/2025	10/1/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB886986	10/1/2025	10/1/2026	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WMZ-800-8245822-2025A	11/13/2025	11/13/2026	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
A	Property			PHPK2617902	10/1/2025	10/1/2026	Ded	1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Statutory Coverage applies in NH. Robert Muh, William Geraghty, and Dean Cashman are Excluded Officers.

CERTIFICATE HOLDER

State of New Hampshire
Dept. of Health & Human Services
129 Pleasant Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

NONPROFIT COVER SHEET

A. Entity Name: Grafton County Senior Citizens Council, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Kathleen Vasconcelos / 603-448-4897 / kvasconcelos@gcscc.org

Person responsible for Accuracy and Completeness of information provided:
Name: Kathleen Vasconcelos Title: Executive Director
Signature: _____

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Bill Geraghty (President)	
Dean Cashman (Treasurer)	Mascoma Bank
Natalie Murphy (Secretary)	
Nanci Carney	Granite United Way
Lori Fortini	Dartmouth Health Aging Resource Center
Bill Karkheck	Dead River
Dan Kiefer	
David McLure	
Doug Menzies	
Christine St. Laurent	
Emily Sands	
Laura Sheers	
Carlos Valentim	Hypertherm

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

Name	Role	Annual Salary	Amount Paid From This Contract
Kathleen Vasconcelos	Executive Director	$116,053	$5,803
Sutee Pearce	CFO	$91,800	$4,590
Christi Mooney	Director, ADRC	$70,955	$70,955
Betsey Cheney	Senior Accountant	$70,963	$1,752

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
2391	Goulder Family Foundation	PO BOX 1532 AFTPENNINGTON, NJ 08534	PENNINGTON	NJ	08534	G	11/15/2026
13315	Goulet Family Charitable Trust	1100 North Market Street, DE3-C070	Wilmington	DE	19890	G	5/15/2026
30072	Government Accountability Institute	2900 Northmont DriveTallahassee, FL 32303	Tallahassee	FL	32303	G	11/15/2026
16306	Government Accountability Project, Inc.	1612 K Street, NWWashington, DC 20006	Washington	DC	20006	G	11/15/2026
1513	Governor Wentworth Arts Council, Inc.	Box 1578	Wolfeboro	NH	03894	G	5/15/2026
6238	Grace A Green Revocable Trust	1082 Dartmouth College Highway	North Haverhill	NH	03774	G	5/15/2026
33349	Grace Farms Foundation, Inc.	PO Box 876	New Canaan	CT	06840	X	11/15/2022
34357	Grace in Action	201 N State StNew Ulm, MN 56073	New Ulm	MN	56073	G	11/15/2026
18824	Grace Message	PO Box 3755	Lubbock	TX	79452	X	5/15/2025
33242	Grace Place for Children and Families, Inc.	4300 21St Avenue SWNaples, FL 34116	Naples	FL	34116	G	12/15/2026
13698	Grace S. Shaw-Kennedy Foundation	152 Bean Road	Belmont	NH	03220	G	5/15/2027
18846	Graf Family Foundation, Inc.	PO Box 1569	Wolfeboro	NH	03894	X	5/15/2019
2392	Grafton County Home Association	3855 Dartmouth College Highway	North Haverhill	NH	03774	G	5/15/2027
1944	Grafton County Senior Citizens Council, Inc.	PO Box 433	Lebanon	NH	03766	G	2/14/2027
19430	Grafton Fire and Ambulance Auxiliary	PO Box 123, 5 Library Road	Grafton	NH	03240	X	5/15/2025
3374	Grafton Pond Land Trust	35 Old Powerhouse Road	Falmouth	ME	04105	G	5/15/2026
10686	Grafton Regional Development Corporation	PO Box 178	Plymouth	NH	03264	G	5/15/2026
32291	Grahamtastic Connection	21 Bradeen Street, Suite 107	Springvale	ME	04083	G	11/15/2026
12253	Grameen Foundation USA	2001 L Street NW, Suite 500Washington, DC 20036Was	Washington	DC	20036	G	5/15/2026
30918	Grammy Museum Foundation, Inc.	800 West Olympic Boulevard, Suite A245Los Angeles, C	Los Angeles	CA	90015	G	12/15/2025
19071	Grand Canyon Conservancy	4 Tonto St, B399Grand Canyon, AZ 86023	Grand Canyon	AZ	86023	G	11/15/2026
15948	Grand Canyon Trust	2601 North Fort Valley Road	Flagstaff	AZ	86001	G	11/15/2026
31610	Grand Canyon University	3300 West Camelback Road, Building 26	Phoenix	AZ	85017	G	11/14/2026
18704	Grand Circle Foundation, Inc.	347 Congress Street	Boston	MA	02210	G	11/15/2026
17881	Grand Lodge of NH, I.O.O.F: Fidelity Lodge #71	PO Box 561	Wolfeboro Falls	NH	03896	G	2/14/2027
17381	Grand Lodge of Pennsylvania Charity Foundation	One Masonic Drive	Elizabethtown	PA	17022-2199	X	5/15/2025
12504	Grand Monadnock Rotary Charitable Fund	PO Box 354	Peterborough	NH	03458-0354	G	11/14/2026
15585	Grand Monadnock Youth Choirs	PO Box 54	Peterborough	NH	03458	G	5/15/2027
35072	Grand Teton Music Festival, Inc.	PO Box 9117 Attn: Tim Dodge	Jackson	WY	83002	X	5/15/2025
14088	Grand Teton National Park Foundation	PO Box 249	Moore	WY	83012	G	2/14/2027
35261	Granite Advancement Project	1 Manorview Drive	Raymond	NH	03077	G	5/15/2026
31617	Granite Backcountry Alliance	PO Box 2854, 53 Technology Lane	North Conway	NH	03860	G	5/15/2027

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

BOARD OF DIRECTORS

2026

Officers

		Term	Committees
President Bill Geraghty	Hanover, NH	As officer: 2nd (2027) As board member: 3rd (2028)	Executive Governance (Chair) Finance Personnel
Treasurer Dean Cashman	Lebanon, NH	As officer: 2nd (2027) As board member: 3rd (2029)	Executive Governance Finance (Chair)
Secretary Natalie Murphy	Bridgewater, NH	As officer: 1st (2027) As board member: 3rd (2028)	Executive Program Planning & Evaluation (Chair) Governance

Directors

Nanci Carney	Silver Lake, NH	1st (2028)	Marketing & Development
Lori Fortini	Lebanon, NH	3rd (2029)	Program Planning & Evaluation
Bill Karkheck	Bridgewater, NH	2nd (2027)	Facilities (Chair)
Dan Kiefer	Littleton, NH	1st (2029)	Facilities
David McLure	Littleton, NH	1st (2027)	Finance Facilities
Doug Menzies	Littleton, NH	3rd (2028)	Marketing & Development (Chair)
Christine St. Laurent	Campton, NH	2nd (2027)	Program Planning & Evaluation

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Emily Sands	Meriden, NH	1st (2029)	Finance
Laura Sheers	Thornton, NH	1st (2027)	Executive Program Planning & Evaluation
Carlos Valentim	West Lebanon, NH	1st (2029)	Finance

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

10 Campbell Street • P.O. Box 433
Lebanon, NH 03766

phone: 603-448-4897
fax: 603-448-3906
www.gcscc.org

MISSION STATEMENT

Our mission is to enrich the lives of older adults and individuals with disabilities by creating opportunities for engagement, fostering healthy aging, and delivering compassionate support.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

FINANCIAL STATEMENTS

September 30, 2025 and 2024

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position, September 30, 2025 With Comparative Totals for September 30, 2024	3
Statement of Activities and Changes in Net Assets, Year Ended September 30, 2025 With Comparative Totals for the Year Ended September 30, 2024	4
Statement of Functional Expenses for the Year Ended September 30, 2025 With Comparative Totals for the Year Ended September 30, 2024	5
Statements of Cash Flows	6
Notes to Financial Statements	7-17

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, and changes in the net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Grafton County Senior Citizens Council, Inc. as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Grafton County Senior Citizens Council, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Report on Summarized Comparative Information

We have previously audited the Grafton County Senior Citizens Council, Inc's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 10, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Rowley & Associates, PC

Concord, New Hampshire
February 13, 2026

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2025 With Comparative Totals for September 30, 2024
See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2025	Total 2024
CURRENT ASSETS				
Cash and cash equivalents	$ 148,936	$ 15,318	$ 164,254	$ 242,154
Investments	407,274	-	407,274	373,401
Accounts receivable	289,269	-	289,269	634,921
Grants receivable	46,052	36,250	82,302	105,697
Inventories	17,283	-	17,283	16,811
Prepaid expenses	21,342	-	21,342	25,297
	930,156	51,568	981,724	1,398,281
LAND, BUILDING AND EQUIPMENT, at cost				
Land	39,012	-	39,012	39,012
Buildings and improvements	3,461,796	-	3,461,796	3,449,517
Equipment	325,223	-	325,223	282,349
Vehicles	1,101,432	-	1,101,432	762,498
Database in progress	170,378	-	170,378	100,481
	5,097,841	-	5,097,841	4,633,857
Accumulated depreciation	(2,687,781)		(2,687,781)	(2,534,891)
	2,410,060	-	2,410,060	2,098,966
LONG-TERM ASSETS				
Operating lease, right-of-use asset	41,829	-	41,829	36,545
Investments, Endowment	614,459	239,373	853,832	819,277
	656,288	239,373	895,661	855,822
Total Assets	$ 3,996,504	$ 290,941	$4,287,445	$4,353,069
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	$ 57,514	$ -	$ 57,514	$ 61,266
Line of Credit	70,000	-	70,000	-
Accrued expenses	239,680	-	239,680	225,342
Operating lease liability, current portion	17,495	-	17,495	7,459
	384,689	-	384,689	294,067
LONG-TERM LIABILITIES				
Security deposits	325	-	325	325
Operating lease liability, less current portion	18,832	-	18,832	19,620
	19,157	-	19,157	19,945
NET ASSETS				
Without donor restriction:				
Operating	160,865	-	160,865	647,897
Board designated	1,021,733	-	1,021,733	962,010
Investment in fixed assets	2,410,060	-	2,410,060	2,098,966
	3,592,658	-	3,592,658	3,708,873
With donor restriction	-	290,941	290,941	330,184
	3,592,658	290,941	3,883,599	4,039,057
Total Liabilities and Net Assets	$ 3,996,504	$ 290,941	$4,287,445	$4,353,069

The accompanying notes to financial statements are an integral part of this statement

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025
With Comparative Totals For Year Ended September 30, 2024
See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2025	Total 2024
REVENUE AND OTHER SUPPORT				
Contributions:				
Local government agencies	$ 372,598	$ 36,250	$ 408,848	$ 398,646
Senior center activities and fundraising	38,625	-	38,625	35,116
Program participant	164,443	-	164,443	175,950
General contributions and other	550,867	83,150	634,017	617,435
Contributions, non-cash	494,944	-	494,944	184,179
Contributions, in-kind	61,554	-	61,554	56,999
United Way agencies	18,539	-	18,539	-
Other Support:				
Miscellaneous income	9,017	-	9,017	5,648
Charitable gaming revenue	66,924	-	66,924	-
Interest income	3,589	-	3,589	3,149
Rental income	10,570	-	10,570	8,265
Governmental programs and fees for contract services	2,302,799	-	2,302,799	2,331,355
	4,094,469	119,400	4,213,869	3,816,742
Net Assets Released From Donor Imposed Restrictions	180,142	(180,142)	-	-
EXPENSES				
Program Services				
Senior transportation	423,825	-	423,825	416,822
Nutrition programs	1,985,269	-	1,985,269	1,855,460
Social services programs	66,962	-	66,962	91,486
Service Link	370,380	-	370,380	349,411
RSVP programs	138,133	-	138,133	127,380
Senior center activities	234,324	-	234,324	183,671
	3,218,893	-	3,218,893	3,024,230
Supporting Services				
Management and general	1,171,105	-	1,171,105	1,137,420
Fundraising	85,318	-	85,318	96,872
	1,256,423	-	1,256,423	1,234,292
	4,475,316	-	4,475,316	4,258,522
Net (Decrease) in Net Assets	(200,705)	(60,742)	(261,447)	(441,780)
NON-OPERATING GAINS AND LOSSES				
Interest and dividends on investment and Endowment	30,441	7,439	37,880	32,749
Realized and unrealized gain on investments and Endowment, net of fees	54,049	14,060	68,109	199,068
Gain on disposal of fixed assets	-	-	-	567
	84,490	21,499	105,989	232,384
NET (DECREASE) IN NET ASSETS	(116,215)	(39,243)	(155,458)	(209,396)
NET ASSETS, BEGINNING OF YEAR	3,708,873	330,184	4,039,057	4,248,453
NET ASSETS, END OF YEAR	$ 3,592,658	$ 290,941	$ 3,883,599	$ 4,039,057

The accompanying notes to financial statements are an integral part of this statement

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ending September 30, 2025
(With Comparative Totals for the Year Ended September 30, 2024)
See Independent Auditor's Report

	PROGRAM SERVICES							SUPPORT		MEMORANDUM TOTALS	
	Senior Transportation	Nutrition	Social Services	Service Link	RSVP	Senior Activity	Total Program	Management and General	Fund Raising	2025	2024
Salaries and wages	$ 199,306	$ 922,676	$ 40,971	$ 278,217	$ 99,005	$ 101,648	$ 1,641,823	$ 505,766	$ 56,196	$ 2,203,785	$ 2,205,637
Payroll taxes	15,151	55,335	2,912	19,937	7,155	7,509	107,999	50,605	5,623	164,227	162,666
Employee benefits	4,331	87,407	8,327	20,626	7,519	3,107	131,317	54,925	6,103	192,345	160,208
Travel	5,161	93,447	488	12,215	4,716	670	116,697	26,824	2,980	146,501	139,786
Supplies	1,803	150,838	273	3,304	6,190	3,141	165,549	14,553	-	180,102	197,683
Food and beverages	-	293,684	-	-	-	-	293,684	-	-	293,684	269,473
Donated food and beverages	-	165,954	-	-	-	14,811	180,765	-	-	180,765	172,144
Rent and utilities	3,304	67,070	6,802	19,911	1,438	35,873	134,398	66,130	7,348	207,876	192,740
Repairs & maintenance	3,652	87,535	5,356	4,884	944	41,678	144,049	43,291	-	187,340	153,506
Vehicle expense	105,602	-	-	-	-	-	105,602	-	-	105,602	93,039
Postage and delivery	25	1,055	2	355	688	411	2,536	3,876	-	6,412	10,173
Telephone and internet	-	-	-	5,306	2,347	-	7,653	51,494	-	59,147	57,501
Professional Fees	-	1,460	-	75	46	-	1,581	193,495	-	195,076	89,434
Bank and other fees	-	707	-	-	1,998	-	2,705	1,905	-	4,610	2,450
Dues and subscriptions	363	1,050	-	-	-	-	1,413	1,405	740	3,558	4,287
Insurance	26,930	9,916	548	2,184	2,291	913	42,782	56,329	6,259	105,370	100,380
Marketing/public relations	-	-	-	173	-	-	173	9,944	-	10,117	10,069
Staff development	2,427	5,363	167	670	595	291	9,513	2,902	-	12,415	20,943
Volunteer recognition	-	284	-	-	3,157	908	4,349	-	-	4,349	1,599
Miscellaneous expenses	4	114	5	623	44	42	832	8,487	-	9,319	6,273
Depreciation	55,695	38,687	938	-	-	-	95,320	57,571	-	152,891	144,887
Fundraising	-	-	-	-	-	65	65	3,678	69	3,812	2,379
Technology	71	2,638	173	1,900	-	407	5,189	17,750	-	22,939	36,872
Senior activity expense	-	49	-	-	-	22,850	22,899	175	-	23,074	24,393
Total Expenses	$ 423,825	$ 1,985,269	$ 66,962	$ 370,380	$ 138,133	$ 234,324	$ 3,218,893	$ 1,171,105	$ 85,318	$ 4,475,316	$ 4,258,522

The accompanying notes to financial statements are an integral part of this statement

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2025 and 2024
See Independent Auditor's Report

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
(Decrease) in net assets	$ (155,458)	$ (209,396)
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	152,891	144,887
Contributions of fixed assets	(313,514)	(5,349)
(Gain) on disposal of fixed assets	-	(567)
(Gain) on realized & unrealized investments & Endowment	(78,818)	(209,282)
(Increase) decrease in operating assets		
Accounts receivable	345,652	(344,554)
Grants receivable	23,395	77,623
Inventories	(472)	5,188
Prepaid expenses	3,955	2,466
Increase (decrease) in operating liabilities		
Accounts payable	(3,752)	(20,756)
Accrued expenses	14,338	54,554
Net cash (used) by operating activities	(11,783)	(505,186)
CASH FLOW FROM INVESTING ACTIVITIES:		
Net proceeds, line of credit	70,000	-
Proceeds from sales on investments and Endowment	59,495	603,883
Purchases of investments and Endowment	(49,105)	(599,069)
Proceeds from sales of fixed assets	-	567
Cash paid for improvements in progress	(81,599)	(100,481)
Cash paid for purchases of fixed assets	(68,872)	(154,253)
Net cash (used) by investing activities	(70,081)	(249,353)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net amortization (payments) on operating lease	3,964	(9,466)
Net (decrease) in cash and cash equivalents	(77,900)	(764,005)
Cash and cash equivalents, beginning of year	242,154	1,006,159
Cash and cash equivalents, end of year	$ 164,254	$ 242,154
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Non cash contributions	$ 494,944	$ 184,179
In kind contributions	$ 61,554	$ 56,999
Cost of fixed assets acquired	$ 382,386	$ 159,602
Donation of fixed assets	(313,514)	(5,349)
Net cash paid for fixed assets	$ 68,872	$ 154,253

The accompanying notes to financial statements are an integral part of this statement

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

D. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2025 and 2024.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE TO GIVE

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2025 and 2024, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2025 and 2024 amounted to 33,653 and 33,343 hours, respectively. If valued at the New Hampshire minimum wage of $7.25 per hour the contributed services would total $243,984 and $241,737, respectively.

The Council received an in-kind contribution of rent of $13,000 which is recorded in the financial statements as of September 30, 2025 and 2024, respectively. This is further described in Footnote 10 – Lease Obligations. During the years ended September 30, 2025 and 2024 the Council also received $48,554 and $43,999 in in-kind donations of professional fees and volunteer travel.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2025 contributed food, supplies, and fixed assets were $179,917, $1,513 and $313,514, respectively. For the year ended September 30, 2024 contributed food, supplies, and fixed assets were $172,145, $6,685 and $5,349, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Council are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increase in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of $1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

	Years
Buildings and improvements	7-50
Equipment	5-20
Vehicles	5-7

Depreciation expense recorded by the Council for the years ended September 30, 2025 and 2024 was $152,891 and $144,887, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2025 and 2024, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items. Donated items are recorded at estimated fair value at the date of the donation.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 30, 2025 and 2024, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. OPERATING LEASES

The Organization recognizes FASB issued ASU 2016-02, Leases (Topic 842). Under the guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. The ASU requires both types of leases to be recognized on the statement of financial position.

For leases with terms of less than twelve months, the Organization will elect the short-term lease recognition exemption for all applicable classes of underlying assets.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through February 13, 2026, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. consistently applied. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2025 and 2024, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

Category 1	Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name.
Category 2	Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name.
Category 3	Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name.

At various times throughout the year, the Council may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Council. At September 30, 2025 and 2024, the Organization had no uninsured cash balances, respectively.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT

The Council maintains individual and pooled investments containing both donor restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments without donor restriction are Board designated. Investments were comprised of the following as of September 30, 2025:

Investments:	Fair Market Value	Cost
Money Markets	$ 23,616	$ 23,616
Bond Mutual Funds	122,165	122,152
Equity Mutual Funds	29,210	21,689
Marketable Alternatives	22,273	21,981
ETFs	210,010	146,722
	$ 407,274	$ 336,160

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets of liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following as of September 30, 2025:

Investment, Endowment:	Fair Market Value	Cost
Money Markets	$ 38,392	$ 38,392
Bond Mutual Funds	260,505	261,995
Equity Mutual Funds	62,713	50,569
Marketable Alternatives	47,857	47,460
ETFs	444,365	315,696
	$853,832	$714,112

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205 "*Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds" (FASB ASC Topic 958-205).*

Topic 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assess (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

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

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2025 and 2024 are as follows:

	Board Designated	Restricted in Perpetuity	Total
Endowment net assets, September 30, 2023	$ 500,244	$ 196,423	$ 696,667
Net, contributions/withdrawals	-	-	-
Investment income	15,713	6,308	22,021
Net appreciation	95,558	39,454	135,012
Withdrawals in accordance with spending policy	(22,903)	(11,520)	(34,423)
Endowment net assets, September 30, 2024	$ 588,612	$ 230,665	$ 819,227
Net, contributions/withdrawals	(9,379)	-	(9,379)
Investment income	18,091	7,439	25,530
Net appreciation	32,153	14,060	46,213
Withdrawals in accordance with spending policy	(15,018)	(12,791)	(27,809)
Endowment net assets, September 30, 2025	$ 614,459	$ 239,373	$ 853,832

7. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2025 and 2024 in the amounts of $135,590 and $126,091 respectively.

8. LINE OF CREDIT

The Council has a $200,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires November 26, 2025. The interest rate as of September 30, 2025 and 2024 was 6.75% and 7.50%, respectively. Interest payments are required monthly. The outstanding balances as of September 30, 2025 and 2024 were $70,000 and $0, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

10. LEASE OBLIGATION

Short-term

The Organization has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that we are reasonably certain to exercise, are not recorded on the statement of financial position. The leases below were considered short-term.

In September 2024 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expired in September 2025 and was renewed for one-year expiring September 2026. During the years ended September 30, 2025 and 2024, respectively, the Council expensed rent in the amount of $10,800 and $10,800, respectively related to this lease.

The Council leased property in Orford, New Hampshire. The Council operated under a verbal agreement as of September 30, 2025. In October 2025 the Council ended this agreement. During the years ended September 30, 2025 and 2024, respectively, the Council expensed rent in the amount of $6,000 and $6,000, respectively related to the lease.

The Council leases property in Littleton. This lease expired September 30, 2025 and was renewed for one year expiring September 2026. During the years ended September 30, 2025 and 2024, respectively, the Council expensed rent in the amount of $18,900 and $18,542 related to the lease, respectively.

Future minimum rent for the short-term agreements above is $32,495

In-kind

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. The in-kind value of the lease is determined to be $13,000 and is included in the financial statements as of September 30, 2025 and 2024. The Council has elected not to apply the weighted-average discount rate to this lease. It is donated, therefore there is no corresponding monetary liability associated with it.

Long-term

In April 2011, the Council entered into a long-term agreement to lease property in Littleton over twenty years, expiring April 2031, in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2025 and 2024, respectively, the Council expensed rent in the amount of $4,200 related to the lease.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement began January 2025 and expires in December 2026. During the years ended September 30, 2025 and 2024, respectively, the Council expensed rent in the amount of $13,295 and $13,230 related to this lease.

The weighted-average discount rate is based on the discount rate implicit in the lease. The organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office facility class of assets. The entity elected the practical expedient to not reassess whether any expired, existing contracts, contained leases and any indirect costs for existing leases.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

10. LEASE OBLIGATION (Continued)

Total right-of-use assets and lease liabilities at September 30, 2025 are as follows:
Lease Assets – Classification in Statement of Financial Position

Operating right-of-use-assets	$ 41,829

Lease Liabilities – Classification in Statement of Financial Position:

Operating lease liability	$ 36,327
Less short-term portion	(17,495)
Long-term portion of lease liability	$ 18,832

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years	2025
Operating leases	6.5

Weighted-average discount rate	2025
Operating leases	3.86%

Future minimum lease payments on the above lease as of September 30 are:

2026	$ 17,495
2027	7,524
2028	4,200
2029	4,200
2030	4,200
Thereafter	2,100
Total lease payment	39,719
Net Present Value discount	(3,392)
Present value of lease liabilities	$ 36,327

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities. The following reflects activity for the year ended September 30, 2025:

Federal and State Funded Contracts, Grants and Programs	$2,302,799
Percentage of Total Support and Revenue	53%

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	2025	2024
Investment reserve	$ 137,463	$ 125,999
Mascoma area reserve	35,044	32,158
Plymouth reserve	23,720	21,775
Littleton reserve	151,940	139,302
Horse Meadow reserve	59,107	54,168
GCSCC Endowment fund	614,459	588,608
Total	$ 1,021,733	$ 962,010

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time at September 30:

	2025	2024
For new boiler	$ 1,510	$ 1,510
Food Pantry	11	576
CHEF grant	-	9,000
For specific locations	1,030	2,030
Bus matches	-	6,000
Shelf stable food	942	967
Ukulele zoom lesson	2,500	-
Union bank activity	500	-
Kitchen	618	-
General & admin	3,500	-
Meals on wheels	1,460	-
Pet food	243	-
Book club	903	-
Yoga	416	-
Senior center & activities	1,685	-
County receivable	36,250	34,433
Time restriced	-	45,000
Subtotal	51,568	99,516
Net assets to restriction in perpetuity:		
Clapper Memeorial Fund	38,531	36,724
Jean Clay fund	200,842	193,944
Subtotal	239,373	230,668
Total	$ 290,941	$ 330,184

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is grants and tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	2025	2024
Cash and cash equivalents	$ 164,254	$ 242,154
Investments	407,274	373,401
Accounts receivable	289,269	634,921
Grants receivable	82,302	105,697
	943,099	1,356,173
Less amounts subject to:		
Donor imposed restriction	(51,568)	(99,516)
	$ 891,531	$1,256,657

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

2025	Fair Value	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant other Observable Inputs (Level 2)
Investments & Endowment	$1,261,106	$1,261,106	$ -
Accounts receivable	289,269	-	289,269
Grants receivable	82,302	-	82,302
	$1,632,677	$1,261,106	$ 371,571
2024			
Investments & Endowment	$1,192,678	$1,192,678	$ -
Accounts receivable	634,921	-	634,921
Grants receivable	105,697	-	105,697
	$1,933,296	$1,192,678	$ 740,618

Fair values for investments and endowment were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

16. RENTAL INCOME

The Council has several short-term and verbal rental agreements. The Council rents parking spaces and rents space in its buildings to the public.

Rental income for the years ended September 30, 2025 and 2024 were $10,570 and $8,265, respectively. There is no required future minimum rental income.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Kathleen M. Vasconcelos

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- Hiring and training of new staff members.
- Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

WORK EXPERIENCE

Grafton County Senior Citizens Council, Inc.
10 Campbell Street, Lebanon, NH 03766
Executive Director — Aug. 2018 – Present

Aircraft Owners and Pilots Association (AOPA) Foundation
421 Aviation Way, Frederick, MD 21701
Senior Director, Foundation Communications — 2017 – 2018
Vice President, Education and Operations — 2011 – 2017
Director, Safety Education — 2010 – 2011
Manager, Safety Education — 2008 – 2010
Senior Research Analyst — 1999 – 2003

Aircraft Owners and Pilots Association (AOPA)
421 Aviation Way, Frederick, MD 21701
Media and Public Relations Specialist — 2005 – 2008
Research Assistant — 1998 – 1999

WOOD Consulting Services, Inc.
7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770
Technical Editor (Federal Aviation Administration contract) — 2003 – 2005

EDUCATION

Master of Science, Nonprofit and Association Management — 2017
University of Maryland University College, Adelphi, Maryland

Bachelor of Arts, Communication Studies — 2004
University of Maryland University College**,** Adelphi, Maryland

Bachelor of Science, Aeronautical Science — 1997
Embry-Riddle Aeronautical University**,** Daytona Beach, Florida

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software, Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer — 2016-2018

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Sutee Pearce

Work Experience

FreightPlus, Inc

Senior Accounting Manager March 2022 – Sep 2024

A privately held company with $72 million in revenue in the managed transportation and logistics sector.

Reporting directly to VP of Finance, responsible for managing the day-to-day operations of the accounting department and managing a staff of three. Tasks included but not limited to the following:

- Month-End Preparations and Journal Entries.
- Perform Flux Analysis to identify trends and variances to budget
- Bank Reconciliation for three different accounts and LOC (Line of Credit)
- Fix Asset and Prepaids management. Maintain, disposed, and updated roll forward spreadsheet.
- G/L and Sub ledger analysis to include all accrual accounts and perform drill down analysis to ensure that all expenses are properly allocated.
- Cash Flow Management – Produced weekly cash flow statement
- Staff Supervision – Managed AR and AP accountants to ensure accuracy in their work and datelines are met.
- Payroll – Entered bi-weekly payroll for workforce of 62 employees using PayCom
- Benefit Administration – worked with outside brokers to administered all benefits (health, dental, vision, and 401K)
- Audit and Review Engagements and Compilations. Main liaison to outside auditors for year end audits.

Consultant

Mar 2020 – July 2024

Ratio Therapeutics - Controller – Contract
Sensys Gatso – Senior Accountant
Ultivue Inc – Senior Accountant
Worked as consultant during this time mostly in the startups pharmaceutical sector

Reporting directly to CFO and VP of Operations

- Oversee day to day finance and accounting operations
- General Accounting to include all aspects of transactional accounting
- Work closely with Department managers on budgetary issues (Actuals to budget)
- Monthly close review and activities (Reconcile BS and review IS)
- Produce financial statements.
- Supervised AP Clerk to ensure proper coding of all payable invoices
- Ad hoc projects as directed by the director
- Assisted in monthly consolidated financials and month-end closing: close sub ledgers, ensure proper cut-offs, prepare and post journal entries, perform account and bank reconciliations
- Oversee and reconciled all accrual and prepaid accounts
- Payroll (Paycor) for 50 employees to include 401k and healthcare administration
- Managed and administered expense reimbursement module - Expensify
- Bank Reconciliation to include all AP cash disbursements and payments
- Work with outside consultant (Centium) to implement multi-currency module in NetSuite
- Work with outside auditors and assisted in audit compilations

WiTricity

June 2019 – Feb 2020

Senior Accountant

A privately held company with $15 million in revenue in the electric vehicle sector producing batteries.

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

- Responsible for monthly and annual accounting cycle, including the reconciliation and analysis of all accounts
- Prepare monthly consolidated financials and month-end closing close sub ledgers, ensure proper cut offs, prepare and post journal entries, perform account and bank reconciliations
- Responsible for daily operational procedures, including accounts payable, expense reporting, cash management, sales & use tax, ad hoc reporting, accounts receivable and payroll and respective journal entries
- Payroll (ADP – Workfoce Now)
- Oversee AP and AR functions
- Work with international service provider to support foreign operations, accounting and consolidations
- Manage the fixed asset additions, disposals, and depreciations/amortization and recordkeeping
- Prepare audit schedules and assist with the external audit
- Assist with technical accounting research and non-routine reporting transactions
- Document business and accounting policies to maintain and strengthen internal controls
- Work collaboratively with cross functional team members

Consultant May 2018 – June 2019
Aegerion Pharmaceuticals - Senior Accountant
EyePoint Pharmaceuticals – Senior Accountant

- Prepare and maintain General Ledger monthly journal entries with sufficient support documentations providing a clear audit trail
- Manage monthly accrual process, meeting with department managers and key personnel
- Ensure all balance sheet accounts are reconciled and analyzed on a monthly basis
- Coordinate monthly, quarterly, and annual closing activities with the cross-functional teams
- Coordinate with the cross-functional teams to complete the monthly intercompany account reconciliations and revaluations; maintains intercompany accruals when needed
- Assist with SOX, financial and tax audits and reviews
- Interact with vendors and internal customers
- Compile financial reports for varying levels of management
- Deliver various packages including covenant compliance, cost sharing agreements and reimbursement packages
- Review contracts and agreements
- Perform fluctuation analysis on assigned accounts; research, resolve and document variances
- Liaises with auditors at year end and assists with the preparation of the quarterly and year-end audit files
- Evaluate current processes and internal controls; make and implement recommendations for improvement

Mint Energy, LLC, Burlington, MA May 2017 – April 2018
Senior Accountant

- Imported cash receipts, customer invoices, and adjustments from billing system into accounting system, maintained weekly reconciliation and roll-forward spreadsheets
- Reconciled all payments received from utilities to bank deposits and maintained monthly AR aging reports, reconciliations
- Prepared monthly and quarterly credit provider reporting schedules and analysis
- Responsible for Accounts Payable vouchers, preparing weekly check runs, and check registers
- Performed month end and year end closing for Accounts Receivable and Accounts Payable, including the preparation and reconciliation of all finance reports
- Processed monthly state sales tax for all states required
- Analyzed monthly gross margins results and variances in wholesale versus retail volumes
- Maintained, analyzed and reconciled supporting schedules for various General Ledger accounts
- Executed and maintained financial reports to communicate results, trends, and issues, incorporating statistical and ration analysis as well management accounting review

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

- Prepared financial statements and financial reports for month end close
- Prepared and maintained all data for regulatory reporting
- Conducted internal audit
- Coordinated and prepared audit requests and liaised with external auditors
- Drove continuous improvement and analysis automation

Consultant October 2016 – May 2017
Lantheus - Senior Accountant
Blackduck Software – Senior Accountant

- Developed, implemented and maintained processes for: journal entries, General Ledger, Fixed Assets, Accounts Receivables, Inventory, Accounts Payable, Revenue Reconciliation and Accruals
- Reconciled balance sheet and applicable income statement accounts with supporting documentation
- Conducted month end balance sheet and income statement variance analysis
- Assisted in the preparation of the US GAAP financial statements, reviewed and interpreted financial requirements
- Provided documentation to auditors, both internal and external, and provided support for footnotes disclosure for financial reporting purposes
- Assisted in preparation of quarterly forecasts and annual budgets
- Implemented processes and procedures to properly capture, track and report financial results, in accordance with Sarbanes Oxley, US GAAP and company policies
- Collaborated cross functionally with Engineering, Project Managers, and all members of Accounting & Finance team, both domestic and International
- Interpreted reports and records for managers and stakeholders
- Assisted with setup, maintenance and continuous improvement of the ERP systems
- Served as team lead working with Intacct Professional Services Group during system upgrade
- Worked closely with IPS (Intacct Professional Team) to assess, optimize, and deploy the Intacct upgrade
- Migrated from single to shared Environment to Consolidate 3 separate entities (APAC, EMEA, and US) into one book
- Ensure that all relevant data (bookings, sales order, and customer information) flowed seamlessly from Salesforce into Intacct
- Installed Revenue, Prepaids, and Financial Analysis modules
- Imported Trial Balance from old Intacct System into new one and reconciled ending balances
- Instituted local multi-currency exchange rates at entity level to allow for global consolidation into USD
- Assisted Director of Finance with monthly close and assisted Accounting Manager with Financial Statement preparations

Institute for Applied Network Security, Boston, MA September 2014 – September 2016
Controller

- Managed all accounting operations including Billing, Accounts Receivable, Accounts Payable, General Ledger, Cost Accounting, and payroll (ADP).
- Managed staff of two and reported directly to the CFO
- Coordinated and directed the preparation of the budget and financial forecasts and reported variances
- Prepared and published timely monthly financial statements
- Researched technical accounting issues for compliance
- Supported month-end and year-end close process
- Managed and complied with local, state, and federal requirements and tax filing
- Developed and documented business processes and accounting policies to maintain and strengthen internal controls
- Created and maintained deferred revenue schedules for sponsorships, consulting contracts and service agreements

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Arthur D. Little, Inc., Boston, MA — May 2013 – July 2014
Paradigm Precision, Malden, MA — January 2013 – May 2013
Continuum, LLC, West Newton, MA — February 2012 – December 2012
One to One Global Inc., Charlestown, MA — April 2010 – February 2012
Cardiocore Lab, Inc., Bethesda, MD — March 2009 – March 2010

Education

Boston College, Chestnut Hill, MA — 1995
Coursework towards in B.S. in Economics

University of Massachusetts, Boston , MA — 1994
Certificate – Computers in Management

Systems Experience

Accounting Systems: Intacct, QuickBooks, Great Plains, NetSuite, J.D. Edwards, Deltek Vision, Sage MAS 90, Lawson, Profit Key, and AS 400 Infinium, ADP, Paycor

Software: MS Office Suite (Microsoft Word, Excel(Pivot, Macros, Vlookup), and Powerpoint), Valiant, WinTeam, WebNow

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Christi Mooney

Dedicated and experienced professional with extensive experince in in cultivating relationships, fostering growth, and expanding opportunities.

Qualifications Summary

- Adept in policy analysis, caseload management, and empowering families for self-sufficiency.
- Ability to conduct thorough research, identifying, and proactively reaching out to potential donors.
- Skilled in enhancing services for low-income families, improving customer service, and achieving remarkable results.
- Dedicated to drive positive change and self-sufficiency through expertise in policy and passion for improving lives.
- Eager to apply skills and experience to contribute to growth and success of the organization and the communities served.

Areas of Expertise

- Program Development
- Policy Implementation
- Relationship Management
- Community Engagement
- Regulatory Compliance
- Leadership & Mentorship
- Customer Service Excellence
- Training & Development
- Data Collection & Reporting

Career Experience

Poshmark, Nationwide — 2020 – Present

IC - Retailer & Enterprenuer

Conduct extensive research on numerous companies and brands by cultivating deep understanding of product offerings. Perform thorough market comparisons to ensure favorable market positioning. Authenticate luxury items, encompassing clothing, wallets, and handbags to ensure resale of high-quality, genuine products. Manage inventory, encompassing item organization, photography, and accurate item descriptions for listings. Deliver exceptional customer service by promptly addressing inquiries, resolving concerns, and efficiently managing issues. Develop and implement effective marketing and promotional strategies to attract new customers and boosted sales.

- Earned a 5-star rating from over 300 customers by demonstrating exceptional Customer Service skills.
- Successfully juggled management of two concurrent businesses, highlighting strong time management and organizational abilities.
- Curated and listed diverse range of retail and wholesale fashion items on the Poshmark platform, leading to optimized sales and enhanced profitability.

High Street Child Care, Littleton, NH — 2019 - 2023
Child Care Center Administrative Director | Head Teacher

Oversaw daily activities of preschool teachers and childcare workers to ensure nurturing and educational environment. Facilitated professional development opportunities for staff to foster growth and expertise. Led recruitment and training of new team members to enhance quality of care and education. Designed educational program curricula, activities, and standards to promote stimulating and enriching learning experience for children. Conducted meetings with parents and staff to review and discuss students' progress and address any concerns. Managed budgeting and allocation of program funds to ensure effective operation of childcare program. Maintained facilities in compliance with state regulations, including cleanliness and safety.

- Received multiple awards for delivering top-quality care and earned stellar reputation as the most sought-after center in region.
- Championed holistic growth and well-being of children and families, emphasizing global perspective on development and wellness.
- Developed and implemented comprehensive policies by effectively communicating to both staff and parents for harmonious and well-informed community.

State of New Hampshire Department of Health & Human Services, Littleton NH — 2016 - 2020
Employment Counselor Specialist (2018 - 2020)

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Conducted interviews, assessments, and evaluations to understand individual aptitudes, interests, abilities, work experiences, education, and limitations. Authorized and monitored expenditures for appropriate training and support services. Fostered connections with various stakeholders to enhance client services, employment opportunities, and community engagement. Maintained meticulous documentation of case notes and individual case records to monitor progress and ensure compliance with state and federal regulations and policies. Designed and executed informative group orientations to achieve targeted results. Administered, scored, and interpreted standardized tests for participants to assess their vocational aptitudes, interests, and skills.

- Empowered low-income families to attain job readiness, ultimately fostering self-sufficiency.
- Implemented and enforced policies and procedures for inter-agency collaboration to enhance services provided to participants.
- Formulated and executed customized Employability Plans for each participant, delivering subsequent counseling to address employment obstacles and improve family stability.

Family Service Specialist II (2016 - 2018)

Carried out professional assessments and provided information and referral services to clients. Leveraged interactive interviewing techniques to interview clients and gather essential information. Evaluated case data to ensure accuracy and make eligibility determinations. Identified and obtained additional data by reaching out to multiple sources for verification and evaluation. Maintained effective and professional communication with diverse client population to assess their holistic needs. Applied intricate and evolving federal and state policies to ensure consistent and accurate processing of eligibility. Assisted trainees in managing workloads and providing guidance on policy interpretation.

- Testified at Administrative Appeal Hearings and court proceedings as required.
- Performed exceptionally well and earned the title of 'Mentor' in recognition of outstanding performance.
- Researched and analyzed policies while managing substantial caseload of 800 households with impressive 97% accuracy rate during federal audits.

Child & Family Services of New Hampshire, North Country NH — 2015 - 2016
Parent Aide

Delivered comprehensive educational and rehabilitative services, including nutrition education, household management, behavior management, family-based counseling, and addiction counseling. Collaborated with parents with children removed from their care to facilitate re-engagement and support. Assisted biological families in arranging and conducting supervised parenting time. Employed redirection techniques to ensure physical and emotional safety of all involved parties.

- Utilized the Parenting Time Observation Report to accurately document interactions during visitations.
- Adopted strengths-based perspective while working with families, emphasizing their existing strengths and resources to promote positive outcomes.
- Aided families in improving parenting skills by providing valuable resources, and delivering hands-on feedback to facilitate reunification of children with families.

SAU 84, Littleton, NH — 2013 - 2015
Paraprofessional II | Substitute Teacher

Assisted teachers with tasks including organizing materials, providing instructional support, and conducting reinforcement activities. Provided guidance to parents on children's requirements and developmental needs. Maintained classroom environment conducive to learning, tailored to the maturity and interests of the students. Implemented prescribed program of study and lesson plans left by the classroom teacher in their absence.

- Implemented independent and guided practices while providing follow-up drills, enhancing students' learning.
- Administered and managed Individualized Education Programs (IEPs) for children requiring additional educational support.

Education

Bachelor's Degree in Management
Granite State College, Concord, NH 2021-Present
Associate's Degree in Communication Sciences & Disorders
Granite State College, Concord, NH 2015-2016

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Licenses & Certifications

Paraprofessional
State of New Hampshire Department of Education, 2012-2015
Speech Language Assistant
New Hampshire Department of Allied Health Professionals, 2018 - 2023
Early Childhood Professional Credential Educator II (Ongoing)
New Hampshire Early Childhood Professional Development System
Infant & Toddler Foundational Level I Endorsement (Ongoing)
New Hampshire Early Childhood Professional Development System

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

Betsey L. Cheney

OBJECTIVE

To work for a business that I can respect and where I am respected as a person; with leadership that expresses clear goals and rules; where I may use my abilities and experience to become an essential member of a smooth running team.

EXPERIENCE

Senior Accountant
2017 – Current

Grafton County Senior Citizens Council, Inc., Lebanon, NH
Responsibilities: Under the general direction of the Associate Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

Finance Director
2009 – 2017

Grafton County Senior Citizens Council, Inc., Lebanon, NH
Responsibilities: Under the general direction of the Executive Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

1992-2009 Finance Manager
2005 –2009

Vermont Public Transportation Association, White River Jct., VT
Responsibilities: Oversee a modular fund accounting system covering a budget in excess of $10 million subject to governmental audit standards. Perform all duties necessary from daily entries into subsidiary ledgers to analyze and provide monthly financial statements to the Board. Modules included Accounts Payable, Accounts Receivable, Payroll and General Ledger. Financial Software used: Microsoft Great Plains Dynamics. Coordinate and execute the closing of the current office with the current ongoing demands of business.

Medicaid Program Coordinator
1997 – 2005

Responsibilities: Oversee the Medicaid Program. Research and compile data as requested by Executive Director, Board of Directors, and State Officials. Develop new software with computer consultant for reconciling and reporting statistical data in a progressive manner. Answer Medicaid/Reach Up questions from Brokers, drivers and clients. Seek approval from Medicaid for Client's out-of-state trips, and mediate conflicts between the aforementioned parties. Bill Ladies First Program for trips provided by Brokers, update statistical data and provide data needed for contract renegotiation. Reconcile month's end financial accounts in Accounts Receivable, Accounts Payable, and analyze financial data for Finance Manager as requested. Back up to Finance Manager. Financial Software used: Real World and Microsoft Great Plains Dynamics.

Medicaid Assistant
1992 – 1997

Responsibilities: Reconcile Medicaid Remittance Advice from Electronic Data Systems (EDS) to each Broker's Program Reports and prepare documentation for payment. Bill Reach Up trips and assist in the payment process of bills. Enter and compile monthly statistical reports for billed Medicaid and Reach Up trips for Brokers. Maintain backup files for Medicaid/Reach Up Program.

Accounts Payable
1988 – 1989

The Hitchcock Clinic, Hanover, NH
Responsibilities: Match incoming invoices and purchase orders. Code and data entry of invoices for payment and general ledger distribution. Proof voucher printouts, issuance of checks, disbursement registers, and resolution of problems with patients and vendors.

EDUCATION

Plymouth State College, Plymouth, N.H., B.S. Business Administration, Accounting, 1978
Lebanon College, Lebanon, N.H., Computer Certificate Program, 1992

Docusign Envelope ID: D61250DF-2BBF-85EC-8178-2B7E64D44993

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Kathleen Vasconcelos	Executive Director	$5,803
Sutee Pearce	CFO	$4,590
Christi Mooney	Director, ADRC	$70,955
Betsey Cheney	Senior Accountant	$1,752

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Monadnock Collaborative ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $2,287,108

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered

Counseling support for individuals who are institutionalized and indicate a desire to return to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.16.1., to read:

1.16.1. The Contractor must provide statewide training, volunteer coordination, and outreach for the New Hampshire State Health Insurance Assistance Program (SHIP), Medicare Improvements for Patients and Providers Act (MIPPA) and Senior Medicare Patrol (SMP) programs through the employment and oversight of one (1) full-time equivalent position, known as the Medicare Trainer.

10. Modify Exhibit B, Scope of Services, Section 1.16.4. through 1.16.5., to read:

1.16.4. The Contractor must research, identify and participate in at least one (1) in person volunteer outreach per quarter including, but not limited to:

1.16.4.1. Recruiting new volunteers.
1.16.4.2. Distributing information about the SHIP/SMP volunteer program throughout the state.
1.16.4.3. Transporting, setting up, operating and maintaining a booth and materials at health fairs, senior days, conferences, and similar opportunities.
1.16.4.4. Coordinating with NH's Aging and Disability Resource Center (ADRC) sites and staff to ensure volunteer information and recruitment at SHIP/SMP outreach events.

1.16.5. The Contractor must serve as a resource and trainer for NH SHIP, MIPPA and SMP team members on health coverage plans for Medicare beneficiaries or persons soon to be eligible for Medicare.

11. Modify Exhibit B, Scope of Services, Section 1.16.8. through 1.16.8.5., to read:

1.16.8. The Contractor must act as the primary contact for agencies and NH SHIP, SMP and MIPPA team members for volunteer training and outreach which includes, but is not limited to:

1.16.8.1. Providing feedback to the Medicare Director as required.
1.16.8.2. Ensuring that team members have the materials they need to provide SHIP/SMP volunteer information in their geographic region.
1.16.8.3. Reserved.
1.16.8.4. Recruiting new volunteers and managing new and existing SHIP/MIPPA/SMP volunteers as applicable.
1.16.8.5. Coordinating the volunteer roles in accordance with ACL's Volunteer Risk and Program Management (VRPM) policies and requirements and site-specific needs.

12. Modify Exhibit B, Scope of Services, Section 1.16.10. through 1.16.10.7.3., to read:

1.16.10. The Contractor must provide quarterly reports of the summary of statewide training

activities, which include the following:

1.16.10.1. Total number of sites receiving training during the quarter.
1.16.10.2. Total number of hours of training provided to all SHIP and SMP counselors.
1.16.10.3. Total number of certified counselors statewide.
1.16.10.4. Total number of new SHIP and SMP certified counselors during the quarter.
1.16.10.5. Total number of trainings provided during the quarter.
1.16.10.6. Topics of all trainings provided.
1.16.10.7. A narrative, providing a description of the following:
1.16.10.7.1. Counselor accomplishments;
1.16.10.7.2. Challenges; and
1.16.10.7.3. Plans to overcome challenges.

13. Modify Exhibit B, Scope of Services, Section 1.18. through 1.19., to read:

1.18. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.19. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

14. Add Exhibit B, Scope of Services, Section 1.20. through Section 1.23., to read:

1.20. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.21. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.22. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.23. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.

15. Modify Exhibit B, Scope of Services, Section 2.3., to read:

2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

16. Modify Exhibit B, Scope of Services, Section 2.8.1.2., to read:

2.8.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49,

with results indicating no evidence of behavior that could endanger individuals served under this agreement.

17. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

1.1. 47.06% Federal Funds.

1.1.1. 2.25%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

1.1.2. 19.80%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

1.1.3. 5.90%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

1.1.4. 12.79%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

1.1.5. 3.53%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

1.1.6. 2.79%, Senior Medicare Patrol (SMP), as awarded on May 25, 2023 & July 11, 2025, by the Administration for Community Living, ALN 93.048, FAIN 90MPPG0057.

1.2. 52.94% General Funds.

18. Modify Exhibit C, Payment Terms, Section 3, to read:

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-4 Amendment #1 Budget.

19. Modify Exhibit C, Payment Terms, Section 4.6., to read:

4.6. Is assigned an electronic signature, and is emailed to baasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

20. Add Exhibit C-3 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

21. Add Exhibit C-4 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

5/21/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Monadnock Collaborative

5/18/2026
Date

Signed by:
Madeline Ullrich
95B467CFE23F401...

Name: Madeline Ullrich
Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

5/25/2026
Date

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

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

OFFICE OF THE SECRETARY OF STATE

_____
Date

Name:
Title:

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Exhibit C-3 Amendment #1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	*Monadnock Collaborative*
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*
Average Indirect Cost Rate (if applicable)	10%

	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages		$0
2. Fringe Benefits	$17,452	$17,452
3. Consultants		$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
5.(a) Supplies - Educational		$0
5.(b) Supplies - Lab		$0
5.(c) Supplies - Pharmacy		$0
5.(d) Supplies - Medical		$0
5.(e) Supplies - Office		$0
6. Travel		$0
7. Software		$0
8. (a) Other - Marketing/Communications		$0
8. (b) Other - Education and Training/Development		$0
8. (c) Other - Other (specify below)		
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
9. Subrecipient Contracts (show number below)		$0
Total Direct Costs	$17,452	$17,452
Total Indirect Costs	$1,761	$1,761
	10%	10%
Subtotals	**$19,213**	**$19,213**
	TOTAL	**$19,213**

Contractor Initials MU

Exhibit C-4 Amendment #1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	*Monadnock Collaborative*	
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*	
Average Indirect Cost Rate (if applicable)	10%	
	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$463,363	$463,363
2. Fringe Benefits	$89,408	$89,408
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.*	$3,000	$3,000
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	$10,255	$10,255
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$3,500	$3,500
8. (b) Other - Education and Training	$6,000	$6,000
8. (c) Other - Other (specify below)		
Other (please specify)	$48,918	$48,918
Other (please specify)	$51,850	$51,850
Other (please specify)	$1,300	$1,300
Other (please specify)	$1,500	$1,500
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$679,094	$679,094
Total Indirect Costs	$67,785	$67,785
	10%	10%
Subtotals	$746,879	$746,879
	TOTAL	**$746,879**

Contractor Initials Initial MU

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 MONADNOCK COLLABORATIVE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 06, 2001. 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: **379619**
Certificate Number: **0007928385**

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

David M. Scanlan
Secretary of State

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

CERTIFICATE OF AUTHORITY

I, **Joshua Meehan**, 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 **Monadnock Collaborative dba: NH Care Collaborative.**
(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 **May 2, 2024**, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That **Madeline Ullrich, Executive Director or Richard Skeels, CFO** (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Monadnock Collaborative dba: NH Care Collaborative.** to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 5/16/26

Signature of Elected Officer
Name: Joshua Meehan
Title: Chair

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 05/15/2026

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

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

PRODUCER	CONTACT NAME: David Solender-Clark	
The Richards Group 48 Harris Place PO Box 820 Brattleboro VT 05302	PHONE (A/C, No, Ext): (802) 254-6016	FAX (A/C, No): (802) 254-7110
	E-MAIL ADDRESS: dsolender@therichardsgrp.com	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Insurance Co	18058
INSURER B : A.I.M. Mutual Insurance Company, AIMMI, 33758, A	33758
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED: Monadnock Collaborative, 105 Castle St, Keene NH 03431-3307

COVERAGES **CERTIFICATE NUMBER:** 26-27 All Lines **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2649272-015	02/01/2026	02/01/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2649272-015	02/01/2026	02/01/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			PHUB898488-015	02/01/2026	02/01/2027	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WMZ-800-8249759-2026A	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Sexual/Physical Abuse or Molestation			PHPK2649272-015	02/01/2026	02/01/2027	Each Occurrence Aggregate Limit	$1,000,000 $1,000,000

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

CERTIFICATE HOLDER

State of NH Department of Health and Human Services
129 Pleasant Street
Concord NH 03301-3857

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



© 1988-2015 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

NONPROFIT COVER SHEET

A. Entity Name: Monadnock Collaborative dba New Hampshire Care Collaborative

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

Madeline Ullrich, Executive Director

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Josh Meehan (Board Chair)	Keene Housing Authority
Beth Daniels (Treasurer)	Southwestern Community Services
Chris Coates (Vice-Chair)	Cheshire County Administration
Mary Anne Wisell	Monadnock Developmental Services
Katie Hart	Home Healthcare, Hospice & Community Services
Jennifer Putzel	Cheshire Medical Center /Dartmouth-Hitchcock Keene

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

Name	Role	Annual Salary	Amount Paid From This Contract
Ullrich, Madeline	Executive Director	$74,430.72	$15,000.00
Adams, Elyse	Program Supervisor	$52,650.00	$52,650.00
Blodgett, Jennifer	Center Manager – Sullivan County	$46,800.00	$46,800.00
Wainio, Kayla	Center Manager – Monadnock County	$44,850.00	$44,850.00
Pellerin, Lila	Controller	$76,050.00	$35,000.00
Rostron, Rebecca	Medicare Trainer	$49,725.00	$49,725.00

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

2. BALANCE SHEET

Assets		Liabilities	
Cash & Equivalents	$	*Accounts Payable*	$
Investments	$	*Loans Payable*	$
Real Estate (less any depreciation)	$	*All other liabilities*	$
Other Property & Equipment (less any depreciation)	$	Total Liabilities	$
Pledges, grants, accounts receivable	$		
All other assets	$		
Total Assets	$		

15894	Monadnock Christian Conference Center, Inc	PO Box 70	Jaffrey	NH	03452	X	2/15/2021
1475	Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6		Keene	NH	03431	G	11/14/2026
3509	Monadnock Community Early Learning Center	PO Box 262	Peterborough	NH	03458	G	11/15/2026

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

NH CARE COLLABORATIVE

Mission

NH Care Collaborative fosters personal choice by educating and empowering individuals in our communities to navigate and connect with resources so they may live dignified and fulfilled lives.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Financial Statements

MONADNOCK COLLABORATIVE

FOR THE YEARS ENDED
JUNE 30, 2025 AND 2024
AND
INDEPENDENT AUDITORS' REPORT

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

MONADNOCK COLLABORATIVE

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

TABLE OF CONTENTS

	Page(s)
Independent Auditors' Report	1 - 3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities	5
Statement of Functional Expenses	6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 13

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Monadnock Collaborative

Opinion

We have audited the accompanying financial statements of Monadnock Collaborative (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities and changes in net assets, and statements of cash flows and the related notes to the financial statements for the years then ended, and the statement of functional expenses for the year ended June 30, 2025.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monadnock Collaborative as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Monadnock Collaborative and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Monadnock Collaborative's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Monadnock Collaborative'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 Monadnock Collaborative'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.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Report on Summarized Comparative Information

We have previously audited Monadnock Collaborative's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 14, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone, McDonnell & Roberts
Professional Association

North Conway, New Hampshire
October 29, 2025

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

MONADNOCK COLLABORATIVE

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash	$ 941,188	$ 671,589
Accounts receivable	405,103	524,208
Prepaid expenses	39,525	33,929
Total current assets	1,385,816	1,229,726
PROPERTY AND EQUIPMENT		
Equipment, furniture and fixtures	79,485	79,485
Leasehold improvements	323,400	323,400
Less accumulated depreciation	(68,611)	(46,220)
Total property and equipment	334,274	356,665
NONCURRENT ASSETS		
Right-of-use asset	525,719	533,525
Security deposits	4,210	4,210
Total noncurrent assets	529,929	537,735
Total assets	$ 2,250,019	$ 2,124,126

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 13,512	$ 47,062
Accrued salaries, wages and related expenses	130,041	57,677
Operating lease liability, current portion	20,726	14,266
Refundable advance	6,650	-
Total current liabilities	170,929	119,005
NONCURRENT LIABILITIES		
Operating lease liability, net of current portion shown above	504,993	519,259
Tenant security deposit	1,172	-
Total current liabilities	506,165	519,259
Total liabilities	677,094	638,264
NET ASSETS		
Net assets without donor restrictions	1,572,925	1,485,862
Total liabilities and net assets	$ 2,250,019	$ 2,124,126

See Notes to Financial Statements

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

MONADNOCK COLLABORATIVE

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
REVENUE AND SUPPORT		
Grants	$ 3,796,821	$ 3,431,958
Investment income	31,637	35,959
Other revenue and support	20,528	179,466
Total revenue and support	3,848,986	3,647,383
EXPENSES		
Program services	3,531,548	3,121,159
Management and general	230,375	179,508
Total expenses	3,761,923	3,300,667
INCREASE IN NET ASSETS	87,063	346,716
NET ASSETS - BEGINNING OF YEAR	1,485,862	1,139,146
NET ASSETS - END OF YEAR	$ 1,572,925	$ 1,485,862

See Notes to Financial Statements

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

MONADNOCK COLLABORATIVE

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

	Program	Management and General	2025 Total	2024 Total
PERSONNEL COSTS				
Salaries and wages	$ 2,740,518	$ -	$ 2,740,518	$ 2,426,212
Payroll taxes	222,444	-	222,444	184,089
Employee benefits	217,148	43,853	261,001	211,439
Total personnel costs	3,180,110	43,853	3,223,963	2,821,740
Administrative expenses	137,506	-	137,506	122,583
Insurance	-	98,115	98,115	45,216
Rent	71,587	-	71,587	53,829
IT services and equipment	-	59,486	59,486	86,601
Travel	45,165	-	45,165	43,480
Telephone	36,209	-	36,209	43,261
Depreciation	-	22,391	22,391	8,602
Office supplies	20,978	-	20,978	29,947
Professional fees	13,332	-	13,332	16,248
Bad debt expense	7,808	-	7,808	-
Payroll processing fees	7,548	104	7,652	7,022
Equipment rental	-	6,326	6,326	5,282
Development	5,336	-	5,336	4,667
Postage	2,804	-	2,804	989
Subcontract services	2,350	100	2,450	3,723
Advertising and marketing	152	-	152	6,622
Other	663	-	663	855
Total functional expenses	$ 3,531,548	$ 230,375	$ 3,761,923	$ 3,300,667

See Notes to Financial Statements

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

MONADNOCK COLLABORATIVE

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	$ 87,063	$ 346,716
Adjustments to reconcile increase in net assets to net cash from operating activities:		
Depreciation	22,391	8,602
Decrease (increase) in assets:		
Accounts receivable	119,105	(195,366)
Prepaid expenses	(5,596)	(4,418)
Security deposits	-	295
Increase (decrease) in liabilities:		
Accounts payable	(33,550)	30,234
Accrued salaries, wages and related expenses	72,364	(2,081)
Refundable advances	6,650	(158,118)
Tenant security deposits	1,172	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	269,599	25,864
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	-	(229,867)
NET CASH USED IN INVESTING ACTIVITIES	-	(229,867)
NET INCREASE (DECREASE) IN CASH	269,599	(204,003)
CASH AT BEGINNING OF YEAR	671,589	875,592
CASH AT END OF YEAR	$ 941,188	$ 671,589

See Notes to Financial Statements

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

MONADNOCK COLLABORATIVE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General
Monadnock Collaborative (the Collaborative) is a not-for-profit corporation located in Keene, New Hampshire. The Collaborative's purpose is to support the efforts of local projects and initiatives aimed at identifying and addressing the unmet healthcare needs of residents in the Monadnock Region of New Hampshire. Major programs include information and referral, education, and service program management.

Basis of Accounting
The financial statements of the Collaborative have been prepared on the accrual basis of accounting.

Basis of Presentation
The financial statements of the Collaborative have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Collaborative to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor restrictions.

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. As of June 30, 2025 and 2024, the Collaborative only had net assets without donor restrictions.

Summarized Financial Information
The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Collaborative's financial statements for the year ended June 30, 2024 from which the summarized information was derived.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Accounting Estimates

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

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of allocation
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	Square footage
All other expenses	Direct assignment

Advertising

The Collaborative expenses advertising costs as incurred. Advertising costs totaled $152 and $6,622 for the years ended June 30, 2025 and 2024, respectively.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash, accounts receivables and payables. The carrying value for all such financial instruments, considering the terms, approximate fair value at June 30, 2025 and 2024.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding, after management has used reasonable collection efforts, are written off through a charge to the valuation allowance and a credit to accounts receivable. The Collaborative uses historical loss information based on the aging of receivables as the basis to determine expected credit losses for receivables and believes that the composition of receivables at year-end is consistent with historical conditions. There was no allowance for uncollectible accounts for the year ended June 30, 2025 and 2024. The Collaborative has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Accrued Earned Time
The Collaborative has accrued a liability for future compensated absences that its employees have earned and which is vested with the employees.

Refundable Advances
Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are provided or costs are incurred.

Income Taxes
The Collaborative is a nonprofit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. The Collaborative is subject to tax on income from any business it conducts which is unrelated to its charitable purpose. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

Management has evaluated the Collaborative's tax positions and concluded that the Collaborative has maintained its tax-exempt status, does not have any significant unrelated business income, and has taken no uncertain tax positions that require adjustment to the financial statements.

Revenue Recognition
Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Collaborative reports the support as without donor restrictions.

2. CONCENTRATION OF RISK

The Collaborative maintains cash balances that, at times, may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 at June 30, 2025 and 2024. The Collaborative has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts. There were no uninsured cash balances at June 30, 2025 and 2024.

For the year ended June 30, 2025 and 2024, approximately 99% and 94% of the total revenue was derived from grants from federal, state and other sources, respectively. The future existence of the Collaborative is dependent upon continued support from grant sources.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

3. PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost. Donations of property and equipment are recorded at their estimated fair value as of the date of donation. Costs for maintenance and repairs are charged against operations. Renewal and betterments which materially extend the life of the assets are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful life as follows:

Equipment, furniture, and fixtures	3 - 10 Years
Leasehold improvements	20 Years

Depreciation expense for the years ended June 30, 2025 and 2024 was $22,391 and $8,602, respectively.

4. LEASE COMMITMENTS

On July 1, 2022, the Collaborative was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Collaborative evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represents the Collaborative's right to use underlying assets for the lease term, and the lease liabilities represent the Collaborative's obligations to make lease payments arising from these leases, were calculated based on the present value of future lease payments over the lease terms. The Collaborative has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 4.45% at June 30, 2025. As of June 30, 2025 and 2024, the right of use asset and lease liability is $525,719 and $533,525, respectively. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below:

During 2024, the Collaborative entered into an operating lease agreement to rent office space for a term of twenty years. The lease payments commenced in March 2024 when significant construction was completed, and a certificate of occupancy obtained. As a part of the lease agreement, the Collaborative agreed to contribute toward the construction costs in the amount of $309,000. The contribution was paid in three installments: $21,000 with the signing of the lease, $100,000 upon signing of the construction contract, and the remaining balance due upon completion of the construction work. As of June 30, 2025 and 2024, the Collaborative has paid $309,000, which is included in leasehold improvements on the Statement of Financial Position.

The Collaborative leases office space on Tremont Street in Claremont, NH, pursuant to the terms of a lease agreement. The leases ended June 30, 2024 and continued on a month-to-month basis until January 2025. The lease agreement requires rent of $1,007 to be paid monthly.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

The Collaborative leases office space on Arbor Way in Charlestown, NH, pursuant to the terms of a lease agreement. The lease commenced on January 1, 2025 for a eighteen-month term beginning January 1, 2025 to June 30, 2026. The lease agreement requires rent of $550 to be paid monthly.

Total rent expense under all lease agreements for the years ended June 30, 2025 and 2024 was $48,458 and $12,536, respectively.

Future minimum lease payments at June 30, 2025 were as follows:

Year Ending June 30	Amount
2026	$ 44,332
2027	38,108
2028	38,492
2029	38,876
2030	39,264
Thereafter	623,063
Total undiscounted operating lease liability	822,135
Less imputed interest	296,416
Total operating lease liability	$ 525,719

5. RETIREMENT PLAN

The Collaborative administers a tax-sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Collaborative are eligible to contribute to the plan.

6. COMMITMENTS AND CONTINGENCIES

The Collaborative receives funding under various state and federal grants. Under the terms of these grants, the Collaborative is required to use the money within the grant period for purposes specified in the grant proposal. If expenditures for the grant were found not to have been made in compliance with the proposal, the Collaborative may be required to repay the grantor's funds.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

7. LIQUIDITY AND AVAILABILITY

The following represents the Collaborative's financial assets as of June 30, 2025 and 2024:

	2025	2024
Financial assets at year end:		
Cash	$ 941,188	$ 671,589
Accounts receivable	405,103	524,208
Security deposits	4,210	4,210
Total financial assets	1,350,501	1,200,007
Less amounts not available to be used within one year:		
Security deposits	4,210	4,210
Financial assets available to meet general expenditures over the next twelve months	$ 1,346,291	$ 1,195,797

It is the Collaborative's goal to maintain financial assets to meet 30 days of operating expenses which is approximately $309,000 and $271,000, at June 30, 2025 and 2024, respectively.

8. RECLASSIFICATIONS

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

9. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through October 10, 2025, the date the financial statements were available for issuance.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

[redacted]

PROFILE:

* Excellent organization and administrative skills
* Detail oriented, but able to see the bigger picture.
* Self-starter, independent worker, team player
* Proficient in short and long term goal planning
* Strong program development skills

WORK HISTORY:

08/22 – Present: EXECUTIVE DIRECTOR
06/21 – 07/22: INTERIM EXECUTIVE DIRECTOR, MONADNOCK COLLABORATIVE
Monadnock Collaborative, Keene, NH 03431

• Assumes all planning and day-to-day activities of a non-profit health and social services agency in two NH locations.
• Works with CFO to administer fiscal management and budget.
• Develops and strengthens community relations
• Guides Board of Directors through strategic planning process to establish organizational goals and objectives.
• Directly and indirectly supervises a staff of 27.
• Oversees and remains current on all required law and compliance pertaining to human resources and clients.

03/18 - 06/21: PROGRAM MANAGER, PILOT HEALTH
Monadnock Collaborative, Keene, NH 03431

Job Summary: Create a supportive environment, oversee daily program operations, monitor for maximum quality assurance and maintain state reporting requirements. Community outreach on a local and state level. Assign, monitor and supervise 9 Care Coordinators w/case load assignments that average 38 participants per CC. Develop program polices and training protocol. Monitor proposed legislation, regulations, or rule changes to determine how agency services could be impacted.

01/09 to 03/18: CARE MANAGER,
Crotched Mountain Community Care, Portsmouth, NH 03047

Job Summary: As a care manager, I coordinate support services for, the elderly and those with chronic health problems so that they can remain living independently in their own home. I provide on-going assessment for level of care and safety, develop a personalized plan of care and contract with vendors to provide in-home supports. I also navigate the Medicaid/Medicare system, write mini grants, and maintain on-going communication between client, family, and supports.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

11/07 - 12/08: DIRECTOR, MONADNOCK FAMILY RESOURCE CENTER
Monadnock Family Services, 310 Marlboro Street, Keene, NH 03431 (603) 357-4400

Job Summary: The Resource Center was a collaboration of five prevention programs at Monadnock Family Services. My responsibilities included supervising program coordinators and staff, writing/administering grants/state contracts, marketing, community outreach and collaboration on both the local and state level, and managed a budget of approximately $450,000.

02/03 - 10/07: SUPERVISOR, COMMUNITY SUPPORT FOR FAMILIES
Monadnock Family Services, 310 Marlboro Street, Keene, NH 03431 (603) 357-4400

Job Summary: As the Supervisor I was responsible for overall program development, grant monitoring, promotion and community relations. I hired and assigned staff who provided services within the Family Support , BabyTime and FamilyTime programs.

1/92 - 12/08: FOUNDER
All-R-Kids Supervised Visitation Center, 24 Vernon Street, Keene, NH 03431

Job Summary: Recognizing a need in the community, I designed and developed the ARK center. It was the first center in the State of NH and one of the first in the country. This project started out as a volunteer effort on my part and encompassed all areas of non-profit management. The center provided a safe and confidential space for families during parent/child supervised visits or exchanges in cases of domestic violence, child abuse and neglect. The center when I left in 2008 was fully staffed and had a budget of approximately $100,000.

EDUCATION:
Keene State College, Keene, NH (1977 - 1981) Bachelor of Science in Education
Keene State College: Certification in Non-Profit Management (11/93)

COMMUNITY INVOLVEMENT:
Westmoreland School Board
Monadnock Area Artisan Association Workshop Committee (2012 - 2020)
Keene Art Walk Program Coordinator (2015 - Present)

AWARDS:
Special recognition from the Division for Children, Youth, and Families
Rotary Club Community Service Certificate
Foster Parent Association Recognition Award

REFERENCES AVAILABLE UPON REQUEST

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6



Objective

I am interested in obtaining a challenging and fulfilling position in Human Service.

Abilities

- Microsoft Office
  - Word – Intermediate
  - Excel – Intermediate – including basic formulas and file matching
  - Publisher- Intermediate
  - Outlook- Intermediate
  - Access- Beginner
- Navigate & Refer 7- Data entry system
- New Heights- State of NH DHHS system

Employment History

Program Manager

Monadnock Aging and Disability Resource Center

1/8/2024 to Current NH Care Collaborative (Monadnock Collaborative) Keene, NH

- Actively collaborate with the community providers including the DHHS District Office, community providers and partners;
- Assumes responsibility as the day-to-day point person for the ADRC office staff.
- Assure all client electronic records are maintained accurately by following Network standards for the use of Navigate
- Attend ADRC statewide meetings
- Complete all necessary HR paperwork including but not limited to annual staff evaluations and supervision notes;
- Complete all required reports for the Bureau of Elderly and Adult Services;
- Develops agendas and facilitate team meetings.
- Provides coverage schedule for Monadnock and Sullivan County ADRC offices
- Perform under the direction of the Executive Director and in collaboration with the Bureau of Elderly and Adult Services to provide all contract obligations as well as other funder's requirements
- Provides information and referrals by establishing contact with the consumer, assessing the individual's long and short term needs, identifying resources to meet those needs, providing a referral to identified resources, , following up to ensure that a consumer's needs have been met.
- Provides person centered options counseling and models best practice regarding providing options counseling, documenting using OC notes, referrals, and maintains general knowledge about best practices associated with the implementation of the ADRC contract.
- Provides/coordinates assistance to consumers in following through on application processes, including Social Security, APTD, Housing Assistance, LIS, QMBY/SLMBY, as well as other supports.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

- Reports staff training needs regarding approach to work, challenging consumer situations, financial, data and program reporting, and other necessities to the Executive Director
- Provide a ADRC representative at community meetings with community partners
- Responsible for overall site staff training, performance measures, team process management, requirements of grants and subcontracts, public education, public awareness, and program quality;
- Schedule and facilitate monthly education sessions for the Community Network Team;
- Supervise all Monadnock and Sullivan County ADRC
- Work in collaboration with NH DHHS and community partners to keep database of resources up to date;
- Work with Executive Director and Office Manager to hire new staff;
- Work with the Executive Director to implement a quality assurance program that includes outcome measures, consumer satisfaction surveys, provider satisfaction surveys, and an annual plan;
- Performs other duties as assigned Executive Director that will assist with ADRC or NHCC functions.

Site Supervisor
Monadnock ServiceLink
3/2/2020 to 1/2024 Monadnock Collaborative Keene, NH

- Perform in leadership capacity, to help promote the ServiceLink Program and motivate staff.
- Provide individual supervision to designated staff.
- Assist with staffing/scheduling. Assure adequate daily coverage.
- Identify issues, concerns and opportunities and report back to Program Director. Provide feedback/possible solution.
- Trouble shoot Refer 7 system and IT issues. Update Agency profiles in Refer 7 database.
- Provide/coordinate person-centered and timely first contact with consumers who contact program by phone, email or walk-in.
- Provide information and referrals by establishing contact with the consumer, assessing the individual's long and short term needs, identifying resources to meet those needs, providing a referral to identified resources, and, where appropriate, following up to ensure that a consumer's needs have been met;
- Provide/coordinate assistance to consumers in following through on application processes, including Social Security, APTD, Housing Assistance, LIS, QMBY/SLMBY, if other support with this work is not available;
- Work in collaboration with NH DHHS and community partners to keep database of resources up to date;
- Assure all client electronic records are maintained accurately by following Network standards for the use of Refer7;
- Assist with compiling data for reports as requested by ServiceLink Program Director;
- Appropriately coordinate consumer referral and follow up with specialized options counseling provided by members of ServiceLink team or appropriate community partners;
- Coordinate and provide community education sessions in conjunction with or at request of ServiceLink Program Director.
- Perform other duties as assigned by SLRC Program Director that will assist with Resource Center team functions.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Participant Directed Services Coordinator
Monadnock ServiceLink
11/2015 to 8/9/2021 Monadnock Collaborative Keene, NH

- Provide consumers and community partners with information and assistance related to applying for NH VDC as well as other Veteran Benefits and Services
- Act as primary contact with VA Medical Centers that serve Veterans in the region
- Use person centered options counseling methods for consumers in addition to supported referral
- Follow protocol for implementing the VDC program, including tracking data
- Create action plans through assessment and person centered planning for veteran and his/her family
- Work with contracted fiscal intermediary to ensure that payment for services and staff employed are completed in a timely fashion.
- Work with team and community to maintain up to date information and contacts regarding veterans
- Work with service providers to raise awareness about NH VDC as well as other VA, state, and community services for Veterans
- Maintain SHIP and SMP certification to allow for one on one meetings with Medicare eligible individuals
- Provide one on one Medicare appointments
- Coordinate and supervise interns; to include schedule and training
- Coordinate the implementation of the NH Family Caregiver Support Program (NHFCSP)
- Track NHFCSP grant funds for three different sources, and about 50 caregivers
- Provide training on the Refer Data System for all staff
- Provide Long Term Care supports to include application assistance for the NH State Medicaid Waiver program
- Provide reporting assistance to Program Director for Federal and State reports

Program Assistant
03/2012-11/2015 Monadnock Collaborative Keene, NH

- Logistics- Organizing and arranging food and location for events
- Participating in meetings with community members
- Working with the Regional Network of Substance Misuse Leadership Team
- Entering data into database
- Making connections with people in the Monadnock Region
- Contacting partners, coalition members, community members, and service providers through direct contact, email, or phone calls
- Taking meeting minutes
- Organizing and copying material for distribution
- Organizing and creating media advertisements and press releases
- Filing all paperwork, data collections, and handouts
- Assist Regional Substance Misuse Coordinator with Strategic Planning process
- Maintenance of Facebook, Twitter, and web page
- Assisting in grant writing process
- Gather materials for grant reimbursement
- Budget invoicing
- Media development

NE Scheduler/ Logistics Coordinator
02/2016-4/2009 C&S Wholesale Grocers Keene, NH

- Scheduled appointments for 3rd party carriers into the various warehouses
- Appointed carriers into warehouses using on-line data entry in Retalixtraffic.com through phone calls and web (email) requests
- Maintained a record of all calls in Excel

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

- Received 60-120 calls per day with the heavier volume during the holidays or when covering for personnel out of the office
- Contacted and rescheduled carriers when a warehouse was too full by scheduling another appointment in a different warehouse or hired storage facility
- Created Purchase Orders for products going from one C&S warehouse to another C&S warehouse
- Created and maintained the transportation log for all purchase orders daily and week
- Assisted the Supervisor with the creation of reporting spreadsheets for the department Vice President

Educational History

Completion Date	Issuing Institution	Qualification	Course of Study
06/2004	Monadnock Regional High School	High School Diploma	General high school curriculum
04/2012	Axia University of Phoenix	Associates of Arts	Human Service Management
06/2013	NH Providers Association	Certificate	Grant Writing
10/2016	Axia University of Phoenix	Bachelors of Science	Psychology
10/2016	State of NH, DHHS, BEAS	SHIP and SMP Counselor Certification	Medicare
5/2017	Alliance of Information and Referral Systems	Certification	Referral Services
4/2021	Bureau of Elderly & Adult Services of New Hampshire	Certification	Person Centered Options Counselor

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

[redacted]

CENTER MANAGER

ABOUT ME

I am compassionate, epathetic and love working with people in the community. I enjoy spending time with my family and friends, going to the beach, baking, learning new cultures.

CONTACT

[redacted]

SKILLS

- Management Skills
- Leadship
- Health Care Managment
- Customer Service

LANGUAGE

- English

WORK EXPERIENCE

Center Manager 2023-Current

NH Care Collaborative

Manging our Sullivan County ADRC Office.
Working with individuals in setting up appointments, applying for a range of services such as long-term care supports, returning to the community, food stamps, Medicare enrollment and Medicaid enrollment. providing person-centered care, Outreach and community ties.

Administrative Assistant 2020 - 2021

Upper Valley Oral Surgery

Process referral for new and existing clients
Manager Doctors' schedules and prepare their daily agenda
Generalized office duties; answering phones, scanning, copies
Greeting clients and going over their demographics
Schedule appropriet procedures and exams

Admission Director 2019-2020

Springfield Rivers

Provide Customer Service to potential clients and their families as well as to those Residents who already have been admitted
Manage and enter all incoming referrals, pre-authorizations from area hospitals, agengies and from home
Community Outreach to obtain more referrals through communiyy visits, social media and community support systems
Providide center tours and discuss potential new business and community alliances. Support all departments of the facility.

EDUCATION

Granite State College 2016

Masters in Leadership

Granite State College 2014

Batchelor of Healthcare Management

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

[redacted]

EDUCATION

Bachelor's Degree in Behavioral Science (Psychology)
Mitchell College, 2017
The National Society of Leadership and Success (2015-2017)

WORK EXPERIENCE

Monadnock Aging and Disability Resource Center, New Hampshire Care Collaborative (Keene, NH)
***Center Manager 1;* (July 2024 - Present)**
-Work with the Center Manager II and Executive Director to implement a quality assurance program that includes outcome measures, consumer satisfaction surveys, provider satisfaction surveys, and an annual plan.
-Provide ADRC representation at community meetings with community partners.
-Responsible for overall site staff training, performance measures, team process management, requirements of grants and subcontracts, public education, public awareness, and program quality.
-Work in collaboration with NH DHHS and community partners to keep database of resources up to date.
- Provide individual supervision to designated staff.
- Assure all client electronic records are maintained accurately by following Network standards for the use of Navigate.
- Perform in leadership capacity, to help promote the ADRC program and motivate staff.
- Provide options counseling with the consumers, assessing the individual's long and short term needs, identifying resources to meet those needs, providing a referral to identified resources, and, where appropriate, following up to ensure that a consumer's needs have been met.
- Works with the NH Family Caregiver Support Program to provide one on one options counseling to the caregiver.
- Provides family caregivers assistance regarding the NH Family Caregiver Program. Assists with developing support plans, application to available grant funding, and development of person centered NH Family Caregiver budgets if appropriate.
- Perform other duties as assigned by ADRC Center Manager II that will assist with Resource Center team functions.

New Hampshire Care Collaborative (Keene, NH)
***Safety Coordinator;* (September 2024 - Present)**
- Organizes the Joint Loss Management Committee for the New Hampshire Care Collaborative
- Prepares the agendas, discussion points, and action items
- Writes the meeting minutes with summaries of key points and distributes to applicable staff
-Assist in identifying potential hazards in the workplace and recommend corrective actions.
-Review accident reports, near-miss incidents, and safety data to identify trends and preventive measures.
-Develop and help implement safety policies, procedures, and training programs.
-Promote awareness of health and safety practices among employees.
-Assist in emergency preparedness and drills.

Town of Marlborough (Marlborough, NH)
***Land Use Board Clerk*; (August 2025 - Present)**
- Attend Planning and Zoning Board meetings.
- Prepare meeting minutes and agendas.
- Adhere to posting notice requirements as outlined by State statute.
- Process applications for Planning and Zoning Board action.
- Prepare and mail abutters notices.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

- Assist members of the public with the application process.
- Maintain Planning and Zoning Board records.

Marlborough School District (Marlborough, NH)
School District Clerk; Elected Position **(March 2026 - March 2027)**
- Assist with the candidate filing period prior to the annual town meeting.
- Create school ballots and facilitate getting ballot papers for voting or secret ballots.
- Prepare meeting minutes during annual school district meeting.
- Post sample ballots for the annual town meeting.
- Assist the town moderator as needed during the annual town meeting.
- Count and document votes cast for school elected officers.
- Complete post-election report to send to SAU 29.

Monadnock Aging and Disability Resource Center, New Hampshire Care Collaborative (Keene, NH)
Options Counselor; **(January 2020 - July 2024)**
- Providing one on one options counseling and assistance with accessing state and federal programs.
- Uses person centered practices and counseling skills to explore options, identify needs, and develop goals.
- Provides Medicare, Medicaid, and Long Term Care counseling to individuals and families.
-Assists individuals with application support and follow ups as needed.
-Provides information, referrals and assistance through telephone, walk-in or email intake as needed.
- Assists with NH Family Caregiver Support Program that helps assess the caregivers needs, provides respite, counseling, and information and referral.
- Case Manages the Veteran Directed Care Program contracted with White River Junction and Manchester VA to provide support to Veterans with disabilities living at home.

Southeast Community Partnership Program with Family Continuity (Hyannis, MA)
Care Coordinator**; (June 2018-December 2019)**
-Connected identified members to community resources that support wellness, independence, and recovery.
- Assisted in the startup of BHCP, a new initiative from Masshealth for members with complex medical and behavioral health needs.
-Responsible for completing a comprehensive health assessment, developing person centered treatment plan, crisis plan, and acute care plans on members with complex co-occurring disorders.
-External collaboration with existing insurance providers, care team members (i.e. physicians, psychiatrists, behavioral health specialists), state agencies, and community providers. Internal collaboration with the registered nurses and clinical care manager.
-Supported members through inpatient admissions, care transitions, and discharge planning.

High Point Treatment Center (Plymouth, MA)
CSS (Clinical Stabilization Services) ***Clinician*****; (December 2017-May 2018)**
- Managed own rotating caseload of approximately 10 clients simultaneously along with their respective treatment plans including intake assessments, discharge planning, establishing aftercare services, and counseling sessions.
-Facilitated daily psychoeducational group to promote wellness and recovery.
-Helped patients with coping skills, mood stabilization, and relapse prevention skills.

High Point Treatment Center (Plymouth, MA)
ATS (Acute Treatment Services) ***Clinician;*** **(July 2017-December 2017)**
- Responsible for supervising a caseload of clients during medical detox.
-Created discharge plans and aftercare appointments for relapse prevention.
-Handled insurance authorizations and ESM paperwork.
-Developed daily documentation notes and individualized treatment plans.
-Operated TEIR electronic health record system.

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

CERTIFICATIONS AND TRAININGS

- SHIP Certified (State Health Insurance Program)
-Inform USA Certified
-HIPPA
-CRASE

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Lila Pellerin

[redacted]

Employment History

Controller 2021 - present

New Hampshire Care Collaborative

- Oversee accounting operations for non-profit
- Prepare financial statements to report to Board
- Prepare annual budgets
- Work with auditors for annual report filings

Bookkeeper 2020 - 2021

Beth Blaney & Associates

- Bookkeeping for several small businesses in NH, NY, and MA
- Fully remote support for multiple clients
- Working with CPAs and Tax Prep specialists to keep books current and ready for tax season

Inventory Manager / Sales Associate 2019 - 2020

BravoBra Boutique

- Inventory management including receiving, returns & reconciling year-end physical inventory for a women's boutique
- Retail sales and customer service
- Customer order fulfillment & shipping

Inventory Manager / Sales Associate 2015 - 2019

JOY

- Inventory management for a women's boutique
- Maintaining & upgrading point-of-sale system
- Retail sales and customer service
- Customer order fulfillment & shipping

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Ofice Administrator & Bookkeeper 2012-2014

Manchester Capital Management www.mcmllc.com

- Administration & Bookkeeping (Peachtree) for a wealth management ofice including AR/AP expense reports
- Packaging & shipping of confidential documents, daily ofice mail & marketing materials
- Graphic design for in-house and public marketing eforts

Operations Manager 2011-2012

Walpole Creamery

- Administrator of ofice and production staf for an ice cream producer/wholesaler/retailer
- Full-charge Bookkeeping (QuickBooks) including AR/AP, invoicing, credit card payment processing, bank deposits, account reconciliations
- Quarterly & year-end financial reporting

Web & Graphic Designer 2010-2011

Sonnax, Inc. www.sonnax.com

- Web and print-based marketing design for international manufacturing company producing highly specialized automotive transmission parts and tools
- Working with in-house product line managers to design marketing around product-specific market lines
- Working with vendors to coordinate deadlines and maintain corporate quality standards in all marketing pieces

Ofice Manager / Bookkeeper / Graphic Design 2005-2010

Socius Architects

- Full-charge Bookkeeping (QuickBooks) including AR/AP, invoicing, bank deposits & account reconciliations
- Quarterly & year-end financial reporting
- Web & Graphic design, photo editing for in-house marketing and various clients using InDesign, Illustrator and Photoshop

Web Designer & Database Administrator 1998-2005

Oak Meadow School www.oakmeadow.com

- Website design and programming for international online school and homeschooling curriculum provider
- Database Administration and integration of multiple software applications

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

- SQL Server and MS-based network maintenance
- Implementation of online curriculum, chat room and AbleCommerce storefront
- Integration of technologies with company-wide accounting system

Graphic Designer & Customer Service 1995-1998

EOS Travel

- Brochure layout and writing for educational travel tours through the National Wildlife Federation and Explorer's Club
- MS Access Database Administration
- Phone reception/passenger booking

Computer Skills

Windows PC and Mac proficient

QuickBooks Pro, Sage 50, Peachtree

Microsoft Ofice: Excel, Word, Outlook, PowerPoint, Publisher, Access

Adobe CS6 Design Suite: Illustrator, InDesign, Photoshop

ColdFusion, SQL, Dreamweaver

Community Involvement

Vice President- Parent Teacher Organization 2014-2017

Manchester Elementary Middle School (MEMS)

Advisory Board 2014-2017

Northshire Young Professionals

Vice President- Board of Directors 2008-2010

Cheshire Children's Museum

Education

Microsoft MCSE training, 1998

High School Diploma, 1994

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Rebecca Rostron
[redacted]

Objective

To obtain a full time position and career while contributing to a growing company that challenges me daily while working as a team towards a common goal and allows me to interact with fellow colleagues and the public as well as provide exceptional service to all that I interact with.

Experience

2022 – Present NH Care Collaborative, Keene, NH
*different contracted role – NH Medicare SHIP/SMP Trainer and NH Medicare SHIP/SMP Coordinator of Volunteers

2011 – 2022 NH Care Collaborative, Keene, NH
ServiceLink Resource Center of Sullivan County
same contracted position – fiscal agent changed

2008 – 2011 Southwestern Community Services Claremont, NH
ServiceLink Resource Center of Sullivan County

NH State Medicare SHIP/SMP Trainer & NH SHIP/SMP Coordinator of Volunteers

- Provide SHIP/MIPPA/SMP training for NH ADRC contractors, statewide on Medicare enrollment eligibility, Medicare benefits and coverage, cost savings programs, coordination of benefits with Medicaid, employer and VA coverage as well as Medicare fraud, prevention and detection
- Subject matter expert for the NH ADRC's SHIP/MIPPA and SMP staff
- Provide NH ADRC SHIP certified staff on current state and federal reporting requirements in compliance with the SHIP/CMS/MIPPA/SMP federal reporting guidelines
- Monitor all reporting areas on a monthly basis and make any necessary adjustments to ensure accurate reporting
- Ensure all SHIP/MIPPA/SMP staff are current on training information by ensuring they participate in CMS, ACL, National Council on Aging and other Medicare-related conferences and webinars that are required or deemed appropriate
- Identify areas that SHIP/MIPPA and SMP staff need more education on
- Ensure all SHIP/MIPPA/SMP staff are provided with current Medicare materials for dissemination to Medicare beneficiaries
- Oversee the education and administration of SHIP Certifications
- Oversee and coordinate onboarding and education training for all SHIP and SMP volunteers
- Perform annual volunteer SHIP and SMP evaluations

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

Veteran's Directed Care Advisor
Certified Information & Referral Specialist –Aging/Disabled – CIRS-A/D
SHIP Certified Medicare Coordinator (Sullivan & Cheshire County)
Certified Long Term Care Support Options Counselor

- Provide supported referrals, options counseling and information to the elderly & disabled to help them lead independent and healthy lives as well as to help them understand and navigate the NH DHHS system, Medicare system and other needed programs.
- Provide exceptional customer service to a diverse population of elderly, their family members, disabled and the underserved
- Provide Long Term Supported Services options counseling with a person-centered focus
- Provide support and limited case management to the Veteran's Directed Care program recipients
- Follow protocol for implementing the Veteran's Directed Care program recipients, including data tracking
- Create action plans through assessment and person centered planning for the Veteran's Directed Program recipient and their family/caregivers
- Conduct initial and yearly comprehensive functional assessments of the Veteran Directed Care program recipients
- Work with the fiscal management department (for the Veteran's Directed Care Program) to ensure that payment for services and employed staff are paid on time and within the current budget
- Provide education, support and grant fund management assistance to NH Family Caregiver Recipients
- Complete several program reports (Federal and State)
- Maintain our database of local resources
- Assess individual's long and short term needs to help identify resources to meet these needs
- Assist with filing for SS benefits and appeals (retirement, disability)
- Counsel and educate the elderly & disabled on all aspects of Medicare and other available health insurance options– (new to Medicare, fraud and abuse, enrolling, prescription drug plans, Medicare Advantage plans, Medicare Supplemental Ins. Info)
- SHIP, SMP and MIPPA knowledgeable
- Prepare Federal and State reports in a timely manner for various funding sources (ie: AoA reports, ACL reports, SHIP reports, MIPPA reports, SMP reports)
- Enter all Medicare related fraud and abuse issues, concerns, education and outreach into SMART FACTS, SIRS, STARS and other reporting systems
- Educate, report and provide supported assistance to Medicare beneficiaries to get Medicare Savings Benefits
- Provide community outreach (ie: presentations, radio, TV, ads) to help educate the elderly and disabled on the programs we have available to them to help them lead healthy and independent lives

- Work with BEAS to keep our database of resources up to date

2006-2008 Valley Regional Hospital Claremont, NH

Mammography Coordinator

- Coordinate all functions of the mammography department
- Schedule all patients for diagnostic and routine screenings.
- Schedule all breast biopsies.
- Record all mammo and biopsy results into MRS system and mail result letters to all patients
- Manage mammo sched to maintain full daily schedules

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

2004-2006 Gill Home Ludlow, VT

Payroll and Accounts Payable

Social Services Director – Admissions & Discharge Coord.

- Processed payroll and all employee benefits.
- Filed quarterly tax, federal and state payroll forms
- Managed all employee HR files, name badges, time cards
- Set up new employees with health, dental insurance
- Managed yearly reviews and updated licenses for all licensed staff
- Rec'd and entered all invoices into GL system and paid invoices on time
- Recruited and coordinated all facility admissions
- Helped resident's and families adjust to being admitted to a nursing home
- Made sure that all proper home supports were in place before any resident was discharged (ie: home care providers, ramps, bathing adaptations, meals on wheels etc).
- Assisted family's complete all admission paperwork, financial eligibility
- Completed quarterly and yearly psychosocial and discharge planning care plans for residents
- Provided social service supports for residents and their families

2001-2004 Dartmouth Hitchcock Med Ctr Lebanon, NH

Insurance Referral Specialist/Clinical Secretary

- Obtained HMO ins referrals for all patient's specialty appts
- Scheduled all specialty appts ordered by PCP
- Scheduled patients for PCP appointments
- Collected office visit co-pays
- Entered and verified patient insurance and demographics

1999-2001 VNA of VT & NH White River Jct., VT

Payroll/HR/Workers Compensation

- Processed payroll for multi-state home care agency with several satellite offices
- Managed HR files for all employees
- Managed tickler system for all licensed staff to assure all licenses and ins coverage are up to date
- Prepared all agency over time and on call reports
- Managed all workers compensation reports/claims for agency and assigned staff to appropriate light duty

1989-1999 Sullivan County Nursing Home Unity, NH

Health Unit Coordinator

MDS Medicaid Reimbursement Data Entry

LNA

- Entered all federally mandated MDS assessments for Medicaid reimbursement into the computer system
- Managed patient medical record charts

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

- Ordered all supplies for the unit from dietary to general medical to specialty Medicare B supplies such as colostomy and feeding tube supplies.
- Recorded daily vitals (temperatures, pulse, respirations) into resident's medical records
- Maintained all resident's medical records – made sure all MD orders are signed in a timely manner (ie: telephone orders), lab tests posted, entered etc.
- Coordinated all the unit's activities
- Answered unit phone calls and directed appropriately
- Provided daily personal care (bathing, toileting, feeding, ambulating) to residents
- Monitored residents for any vital changes, behaviors etc

Certifications

State of NH DHHS, BEAS/CMS	SHIP/SMP Counselor-Medicare
Alliance of Information & Referral Systems	I & R Referral Specialist
Bureau of Elderly & Adult Services (NH)	Long Term Care Services Support (LTSS) Person Centered Options Counselor

Docusign Envelope ID: 175D47D9-AC9B-85EA-82F3-3DAC70BC01F6

NHCC Key Personnel Sheet ADRC/Medicare Trainer 2026

Name	Role	Annual Salary	Amount Paid From This Contract
Ullrich, Madeline	Executive Director	$74,430.72	$15,000.00
Adams, Elyse	Program Supervisor	$52,650.00	$52,650.00
Blodgett, Jennifer	Center Manager – Sullivan County	$46,800.00	$46,800.00
Wainio, Kayla	Center Manager – Monadnock County	$44,850.00	$44,850.00
Pellerin, Lila	Controller	$76,050.00	$35,000.00
Rostron, Rebecca	Medicare Trainer	$49,725.00	$49,725.00

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Partnership for Public Health, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $2,733,539

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered Counseling support for individuals who are institutionalized and indicate a desire to return

to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.16.2., to read:

1.16.2. Each of the three (3) SMP geographic areas must have one (1) FTE SMP Complex Interactions Specialist who has successfully completed the SMP Complex Interactions Training, in order to make referrals of fraud and abuse.

10. Modify Exhibit B, Scope of Services, Section 1.16.12. through 1.16.13., to read:

1.16.12. Reserved.

1.16.13. The Contractor must implement the Volunteer Risk and Program Management (VRPM) policies as designated by the Department's Medicare Director.

11. Modify Exhibit B, Scope of Services, Section 1.17. through 1.17.2.5., to read:

1.17. ADRC General Phone Line

1.17.1. The Contractor must operate the existing statewide ADRC General Phone Line, 1-866-934-6412.

1.17.2. The Contractor must set up a routing system for the ADRC General Phone Line that allows callers to press "0" for a live representative at the beginning or end of the call during business hours, or to leave a message for a return call. Callers may also press a corresponding number to connect with a local ADRC office by county.

1.17.3. The Contractor must provide a minimum of forty (40) hours per week of ADRC general phone line services, Monday through Friday during business hours.

1.17.4. The Contractor must provide ADRC Phone line services for all ADRC programs including Long Term Care Options Counseling, The NH Family Caregiver Program, Senior Medicare Patrol (SMP), State Health Insurance Program (SHIP), and Medicare Improvements for Patients and Providers Act (MIPPA).

1.17.5. The Contractor must dedicate additional time and resources, as requested by the Department, to the ADRC Phone Line during the Medicare Open Enrollment Period that runs from October through December to ensure callers are able to schedule appointments and receive timely guidance, with priority response during peak periods.

1.17.6. The Contractor must review ADRC General Phone Line voicemails daily.

1.17.7. The Contractor must respond to all voicemails within 1 business day from the date the voicemail was left.

1.17.8. The Contractor must log all voicemails received on the ADRC General Phone Line and document the necessary actions that were needed for each voicemail.

1.17.9. The Contractor must make reasonable efforts to resolve caller needs or ensure appropriate connection to services are made when returning voicemail messages.

1.17.10. If the Contractor transfers the voice message to a different ADRC location, they must receive confirmation from the corresponding ADRC that the messages have been received and logged.

1.17.11. The Contractor must maintain an after-hours message that provides clear instructions for callers, including when to expect a return call and where to seek immediate assistance if needed.

1.17.12. The Contractor must provide reporting to the Department as requested and on a quarterly basis to include:

1.17.12.1. Overall call volume by month;

1.17.12.2. Total voicemail messages received, including:

1.17.12.2.1. Total voicemail messages transferred to other ADRC offices;

1.17.12.2.2. Percent of voicemails returned within 1 business day versus additional time; and

1.17.12.2.3. Percent of calls answered live versus captured by voicemail.

12. Modify Exhibit B, Scope of Services, Section 1.19. through 1.20., to read:

1.19. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.20. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

13. Add Exhibit B, Scope of Services, Section 1.21. through Section 1.24., to read:

1.21. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.22. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.23. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.24. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface

are the sole responsibility of the Contractor.

14. Modify Exhibit B, Scope of Services, Section 2.3., to read:

    2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

15. Modify Exhibit B, Scope of Services, Section 2.7.1.2., to read:

    2.7.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement.

16. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

    1.1. 56.26% Federal Funds.

        1.1.1. 1.86%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

        1.1.2. 16.32%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

        1.1.3. 5.29%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

        1.1.4. 3.81%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

        1.1.5. 1.67%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

        1.1.6. 27.31%, Senior Medicare Patrol (SMP), as awarded on May 25, 2023 & July 11, 2025, by the Administration for Community Living, ALN 93.048, FAIN 90MPPG0057.

    1.2. 43.74% General Funds.

17. Modify Exhibit C, Payment Terms, Section 3, to read:

    3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-5 Amendment #1 Budget.

18. Modify Exhibit C, Payment Terms, Section 4.6., to read:

    4.6. Is assigned an electronic signature, and is emailed to baasinvoices@dhhs.nh.gov or mailed to:

    Financial Manager
    Department of Health and Human Services
    129 Pleasant Street
    Concord, NH 03301

19. Add Exhibit C-4 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

20. Add Exhibit C-5 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

5/19/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Partnership for Public Health, Inc.

5/18/2026
Date

Signed by:
Tammy Carmichael
2AFAC13B91B2423...

Name: Tammy Carmichael
Title: CEO

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

OFFICE OF THE ATTORNEY GENERAL

5/19/2026
Date

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

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

Exhibit C-4 Amendment #1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	*Partnership for Public Health, Inc.*	
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*	
Average Indirect Cost Rate (if applicable)	15%	
	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$14,226	$14,226
2. Fringe Benefits	$2,278	$2,278
3. Consultants		$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
5.(a) Supplies - Educational		$0
5.(b) Supplies - Lab		$0
5.(c) Supplies - Pharmacy		$0
5.(d) Supplies - Medical		$0
5.(e) Supplies - Office		$0
6. Travel		$0
7. Software		$0
8. (a) Other - Marketing/Communications		$0
8. (b) Other - Education and Training/Development		$0
8. (c) Other - Other (specify below)		
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
9. Subrecipient Contracts (show number below)		$0
Total Direct Costs	$16,504	$16,504
Total Indirect Costs	$2,476	$2,476
	15%	15%
Subtotals	**$18,980**	**$18,980**
	TOTAL	**$18,980**

Contractor Initials Initial

Exhibit C-5 Amendment #1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	*Partnership for Public Health, Inc.*	
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*	
Average Indirect Cost Rate (if applicable)	15%	
	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$544,417	$544,417
2. Fringe Benefits	$108,077	$108,077
3. Consultants	$21,678	$21,678
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	$1,320	$1,320
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$9,417	$9,417
6. Travel	$16,500	$16,500
7. Software	$1,258	$1,258
8. (a) Other - Marketing/Communications	$1,389	$1,389
8. (b) Other - Education and Training/Development	$2,301	$2,301
8. (c) Other - Other (specify below)	$0	$0
Other (Occupancy)	$51,186	$51,186
Other (Current Expenses)	$28,844	$28,844
Other (Advertising)	$299	$299
Other (Recritment Costs)	$499	$499
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$787,185	$787,185
Total Indirect Costs	$118,078	$118,078
	15%	15%
Subtotals	$905,263	$905,263
	TOTAL	**$905,263**

Contractor Initials Initial

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

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 PARTNERSHIP FOR PUBLIC HEALTH, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 21, 2005. 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: **534847**

Certificate Number: **0007663959**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of January A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

CERTIFICATE OF AUTHORITY

I, Margaret Franckhauser, 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 Partnership for Public Health, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 22, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Tamera Carmichael, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Partnership for Public Hea to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 5/13/2021

Margaret Franckhauser
Signature of Elected Officer

Name: Margaret Franckhauser

Title: Board President

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/13/2026

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

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

PRODUCER	CONTACT NAME: Eleanor Spinazzola	
E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	PHONE (A/C, No, Ext): (603) 293-2791	FAX (A/C, No): (603) 293-7188
	E-MAIL ADDRESS: Eleanor@esinsurance.net	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Great American Insurance Group	GAIG
INSURER B : Sequoia Insurance Company	22985
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

Partnership for Public Health, Inc.
11 Academy Square
Laconia NH 03246

COVERAGES **CERTIFICATE NUMBER:** 2026 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			MAC 5601104 02	03/10/2026	03/10/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability-	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UMB 5601105 02	03/10/2026	03/10/2027	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: Y If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		QWS1503103	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000

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

CERTIFICATE HOLDER

State of NH Department of Health & Human Sesrvices
129 Pleasant Street
Concord NH 03301-3857

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Fairley Kennedy

© 1988-2015 ACORD CORPORATION. All rights reserved.

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

NONPROFIT COVER SHEET

A. Entity Name: Partnership for Public Health Inc

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

Tamera Carmichael, Chief Executive Officer, tcarmichael@pphnh.org 603-707-5852

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Margaret Franchkhauser (President)	MS, MPH, RN; JSI Director of Aging Services
Mark Waldner (Secretary)	Attorney, Wescott Law, P.A.
Lori Nash (Treasurer)	Granite VNA, Director of Compliance, Privacy & Security
Jessica Morton (Treasurer)	Health Communication Specialist, DPHS
Tim Joubert	Laconia Fire Chief
Alicia Jipson	Town Manager-Belmont
Gina McGuire	Retired RN
Ken Sawyer	VP Commercial Loans FSB
Gwen Whitney-Gill	Community Health Coordinator, Concord Hospital

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

Name	Role	Annual Salary	Amount Paid From This Contract
Tamera Carmichael	CEO	125,580	$10000.00
Courtney DeVost	COO	105,000	15,750
Joyce Cameron	Director HR and Operations	72,800.00	$29,120.00
Andrew Ferris	Resource Center Manager, Carroll County	59280.00	59280.00
TBD	Senior Resource Center Manager, Belknap County	$63,000.00	$63,000.00

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

16343	Partnership for Public Health, Inc.	11 Academy Square	Laconia	NH	03246	G	11/14/2026

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Docusign Envelope ID: 9EB1B7E3-83CC-8996-8117-4CDEA6C4A626

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$

MISSION STATEMENT

OUR MISSION IS...

To lead and partner in public health strategies
across the Lakes Region and New Hampshire
for safer and healthier communities.



Partnership for Public Health, Inc. and Affiliate
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Consolidated Financial Statements

With Schedule of Expenditures of Federal Awards

June 30, 2024 and 2023

and

Independent Auditor's Report

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(FORMERLY KNOWN AS *LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.*)
FINANCIAL STATEMENTS
June 30, 2024 and 2023

TABLE OF CONTENTS

	Page(s)
INDEPENDENT AUDITOR'S REPORT	
FINANCIAL STATEMENTS	
Consolidated Statements of Financial Position	1
Consolidated Statements of Activities	2
Consolidated Statements of Functional Expenses	3
Consolidated Statements of Cash Flows	4
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	5-14
FEDERAL COMPLIANCE	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	15-16
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	17
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	18-19
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	20-22
Schedule of Findings and Questioned Costs	23-24

VACHON CLUKAY & COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Partnership for Public Health, Inc. and Affiliate
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Partnership for Public Health, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Partnership for Public Health, Inc. and Affiliate as of June 30, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Partnership for Public Health, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

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

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

Supplementary Information

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

statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated August 18, 2025, on our consideration of Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting and compliance.

Vachon Clukay & Company PC

Manchester, New Hampshire
August 18, 2025

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statements of Financial Position
June 30, 2024 and 2023

	2024	2023
ASSETS		
CURRENT ASSETS:		
Cash	$ 349,505	$ 299,709
Cash, restricted	237,466	342,365
Accounts receivable	23,506	14,382
Grants and contracts receivable	624,714	424,762
Prepaid expenses	9,783	14,248
TOTAL CURRENT ASSETS	1,244,974	1,095,466
PROPERTY AND EQUIPMENT:		
Buildings	687,466	-
Leasehold improvements	4,561	4,561
Furniture and equipment	23,010	23,010
	715,037	27,571
Less accumulated depreciation	(30,922)	(20,623)
PROPERTY AND EQUIPMENT, NET	684,115	6,948
OTHER NONCURRENT ASSETS:		
Investments	100,390	445,875
Deposit	2,981	8,481
TOTAL OTHER NONCURRENT ASSETS	103,371	454,356
TOTAL ASSETS	$ 2,032,460	$ 1,556,770
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 64,830	$ 30,628
Accrued payroll	15,421	25,104
Accrued compensated absences	32,769	39,087
Accrued other expenses	24,773	25,104
Refundable advances from grantors	10,008	46,563
Current portion of mortgage note payable	8,951	-
Fiduciary funds	-	2,120
TOTAL CURRENT LIABILITIES	156,752	166,073
NONCURRENT LIABILITIES:		
Mortgage note payable, less current portion	527,712	-
TOTAL NONCURRENT LIABILITIES	527,712	-
TOTAL LIABILITIES	684,464	166,073
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,111,018	1,041,056
With donor restrictions:		
Purpose restrictions	236,978	349,641
TOTAL NET ASSETS	1,347,996	1,390,697
TOTAL LIABILITIES AND NET ASSETS	$ 2,032,460	$ 1,556,770

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statements of Activities
For the Years Ended June 30, 2024 and 2023

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
Contributions	$ 158,260	$ 332,761
In-kind support	39,912	42,125
Government funds	1,549,503	1,162,874
Program service fees - agent	92,180	78,640
Miscellaneous income	44,302	9,360
Interest income	23,621	6,501
Employee Retention Credit	-	452,436
Net assets released from donor restrictions	158,624	198,438
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	2,066,402	2,283,135
EXPENSES:		
Program services	1,726,605	1,599,799
Management and general	269,835	261,954
TOTAL EXPENSES	1,996,440	1,861,753
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	69,962	421,382
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	45,936	23,356
Government funds	-	350,000
Miscellaneous income	25	-
Net assets released from donor restrictions	(158,624)	(198,438)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(112,663)	174,918
CHANGE IN NET ASSETS	(42,701)	596,300
NET ASSETS, JULY 1	1,390,697	794,397
NET ASSETS, JUNE 30	$ 1,347,996	$ 1,390,697

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 954,694	$ 60,162	$ 1,014,856
Employee benefits	74,884	13,617	88,501
Payroll taxes	59,485	16,355	75,840
	1,089,063	90,134	1,179,197
OTHER EXPENSES:			
Contract services	78,369	58,136	136,505
Contract and grant subcontractors	225,894	14,475	240,369
Insurance	15,416	815	16,231
Occupancy	107,053	18,951	126,004
Operations	29,105	4,823	33,928
Supplies	132,922	37,960	170,882
Travel and meetings	37,419	5,710	43,129
Miscellaneous	11,364	12,610	23,974
Depreciation	-	10,299	10,299
Interest expense	-	15,922	15,922
Total Expenses	$ 1,726,605	$ 269,835	$ 1,996,440

PARTNERSHIP FOR PUBLIC HEALTH, INC.
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 883,328	$ 93,660	$ 976,988
Employee benefits	84,143	19,389	103,532
Payroll taxes	60,008	14,592	74,600
	1,027,479	127,641	1,155,120
OTHER EXPENSES:			
Contract services	57,759	57,977	115,736
Contract and grant subcontractors	153,767	19,767	173,534
Insurance	12,510	-	12,510
Occupancy	79,173	21,802	100,975
Operations	30,412	12,321	42,733
Supplies	169,559	12,675	182,234
Travel and meetings	58,562	5,354	63,916
Miscellaneous	10,578	2,621	13,199
Depreciation	-	1,796	1,796
Total Expenses	$ 1,599,799	$ 261,954	$ 1,861,753

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statements of Cash Flows
For the Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (42,701)	$ 596,300
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	10,299	1,796
Change in assets and liabilities:		
Accounts receivable	(23,506)	(1,685)
Grants and contracts receivable	(185,570)	(82,252)
Prepaid expenses	4,465	(895)
Deposit	5,500	(5,500)
Accounts payable	34,202	(10,289)
Accrued payroll	(7,150)	(33,783)
Accrued compensated absences	(6,318)	10,516
Accrued other expenses	(331)	(2,622)
Refundable advances from grantors	(36,555)	19,713
Fiduciary funds	(2,120)	-
Net Cash Provided (Used) by Operating Activities	(249,785)	491,299
CASH FLOWS FROM INVESTING ACTIVITIES		
Redemption of investments	360,879	-
Purchases of investments	(15,394)	(368,459)
Purchases of property and equipment	(687,466)	(8,500)
Net Cash Used for Investing Activities	(341,981)	(376,959)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from mortgage payable	540,000	-
Payment of mortgage payable	(3,337)	-
Net Cash Provided for Financing Activities	536,663	-
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(55,103)	114,340
CASH AND EQUIVALENTS, July 1	642,074	527,734
CASH AND EQUIVALENTS, June 30	$ 586,971	$ 642,074
Supplemental Disclosures of Cash Flow Information:		
Cash paid for interest	$ 15,922	$ -

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Partnership for Public Health, Inc., formerly known as Lakes Region Partnership for Public Health, Inc., (the Entity) was organized on May 21, 2005 to improve the health and well-being of the Lakes Region through inter-organizational collaboration and community and public health improvement activities. The Entity serves to connect and lead a village of partners who educate, empower, and collaborate on health and wellness initiatives to make our communities healthier, stronger, and safer.

Affiliate

In January 2024, the Entity established Partnership Properties, Inc. (the Affiliate), a non-profit corporation, for the purpose of acquiring a building located in Laconia, New Hampshire. The Affiliate holds title to the property and collects income from the rental of the building.

Consolidated Financial Statements

The consolidated financial statements include the accounts and activities of the Entity and its Affiliate. The entities are directed by the same board of directors and management. All inter-entity balances and activities have been eliminated for the consolidated financial statement preparation.

Accounting Policies

The accounting policies of the Partnership for Public Health, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis of Presentation

The consolidated financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. These net assets may be used at the discretion of management and the Entity's Board of Directors.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Contributions and Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, 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.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the statements of cash flows, cash and cash equivalents consist of the following:

	2024	2023
As presented on the Statements of Financial Position -		
Cash	$ 349,505	$ 299,709
Cash, restricted	237,466	342,365
	$ 586,971	$ 642,074

Restricted Cash

Restricted cash consists of advanced funding received from the State of New Hampshire for the Integrated Delivery Network (IDN), donor restricted contributions, and fiduciary funds held.

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. The allowance for credit losses is based on historical experience, and assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. Management has determined that no allowance is necessary.

Grants and Contracts Receivable

Grants and contracts receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants and contracts receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements

have been met or performed. The allowance for uncollectible grants and contracts receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Management has determined that no allowance is necessary.

Property and Equipment

Property and equipment are recorded at cost for purchased items and at fair value for donated items as of the date of donation. The Entity's policy is to capitalize expenditures for equipment and major improvements and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

	Years
Buildings	40
Leasehold improvements	10-15
Furniture and equipment	5-15

Investments

Investments, which consist solely of certificates of deposit with terms of 12 to 13 months, are carried at amortized cost which approximates fair value at June 30, 2024 and 2023. Net investment return/(loss) is reported in the statements of activities and consists of interest income.

Accrued Earned Time

Employees of the Entity working full-time, and part-time employees working at least 20 hours per week, are entitled to paid time off (PTO). PTO is earned from the first day of work. A maximum of 160 hours can be earned based on years of service while 80 hours can be carried over and accumulated to the next year. Accumulated PTO is payable upon termination of employment with proper notice. The Entity accrues accumulated PTO wages accordingly and reports the compensated absences liability on the statements of financial position.

Leases

The Entity leases office space from a related party under common control, Partnership Properties, Inc. (Affiliate) The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets and an operating lease liability on the consolidating statement of financial position and are eliminated for the consolidated statements of financial position for Partnership of Public Health, Inc. and Affiliate.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of the future minimum lease payments over the lease term. The operating lease did not provide an implicit interest rate; therefore, the Entity has elected to use its incremental borrowing rate based on the information available at the lease commencement date in determining the present value of the lease payments. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Entity has elected the package of practical expedients permitted under the transition guidance within the standard, which among other things, allows it to carry forward the historical lease classification. The Entity has elected the short-term lease recognition exemption for all leases that qualify. Consequently, for leases that quality, the Entity will not recognize right-of-use assets or lease liabilities on the statement of financial position.

Revenue and Revenue Recognition

The Entity recognizes contributions, donations, and miscellaneous revenue when cash is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

A portion of the Entity's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized when the Entity has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statements of financial position. The Entity received cost-reimbursable grants of $10,008 and $46,563 that have not been recognized at June 30, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred.

The Entity recognizes revenue from program service fees (agent fees) when the related goods or services are provided.

Recognition of Contributed Nonfinancial Assets

Contributed nonfinancial assets include donated professional services, donated facilities, supplies and equipment which are recorded at the respective fair values of the goods or services received (Note 12).

The Entity receives significant volunteer time and efforts. The value of these volunteer efforts, while critical to the success of its mission, is not reflected in the consolidated financial statements since it does not meet the criteria necessary for recognition according to generally accepted accounting principles.

Credit Losses

The Entity uses the allowance method for accounting for credit losses. The allowance for uncollectable receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. No allowance for credit losses has been recorded as of June 30, 2024 and 2023, because management of the Entity believes that all outstanding receivables are fully collectible.

Estimates

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

Advertising Costs

Advertising costs are expensed as incurred and are reported in the consolidated statement of activities and statement of functional expenses. For the years ended June 30, 2024 and 2023, advertising expense was $107,349 and $95,779, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses present the natural classification detail of expenses by function.

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include salaries, payroll taxes, employee benefits, office supplies, fundraising, operations, and insurance, which are all allocated on the basis of time and effort, as noted previously. In addition, there are some indirect costs which are allocated based on square footage or as a percentage of total expenses.

Fair Value of Financial Instruments

Cash and cash equivalents, investments, accounts receivable, grants and contracts receivable, accounts payable and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Income Taxes

The Entity and its Affiliate are exempt from Federal income taxes under Section 501(c)(3) and Section 501(c)(2), respectively, of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, have made no provision for Federal or State income taxes. In addition, the Entity and its Affiliate have been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity and its Affiliate are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Entity is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity and its Affiliate to report uncertain tax positions for financial reporting purposes. The Entity and its Affiliate had no uncertain tax positions as of June 30, 2024, and accordingly, do not have any unrecognized tax benefits that need to be recognized or disclosed in the consolidated financial statements.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements in order to maintain consistency between periods presented. The reclassifications had no impact on net assets, as previously reported.

NOTE 2—ADOPTION OF ACCOUNTING STANDARDS

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments – Credit Losses* (Topic 326). The objective of Topic 326 is to provide useful information for decision making, by considering expected credit losses on financial instruments. It required financial assets which are measured on an amortized cost basis to be presented at the net amount expected to be collected. The adoption did not have a material impact on the Entity's consolidated statements of financial positions, activities, functional expenses, or statements of cash flows.

NOTE 3—LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in certificates of deposit to maximize investment return while maintaining safety and liquidity. In the event the need arises to utilize funds from certificates of deposit prior to maturity for liquidity purposes, such withdrawals could be made from the financial institution, subject to early withdrawal penalty.

The following table reflects the Entity's financial assets as of June 30, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2024	2023
Cash	$ 349,505	$ 299,709
Cash, restricted	237,466	342,365
Accounts receivable	23,506	14,382
Grants and contracts receivable	624,714	424,762
Total Financial Assets	1,235,191	1,081,218
Less:		
Net assets with donor restrictions	(236,978)	(349,641)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 998,213	$ 731,577

In the event of an unanticipated liquidity need, the Entity also could draw upon $50,000 of its available line of credit, as further discussed in Note 6.

NOTE 4—CONCENTRATION OF CREDIT RISK

The Entity and its Affiliate maintain bank deposits at local financial institutions located in New Hampshire. The Entity and its Affiliate's demand deposits and certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of $250,000 per bank. As of June 30, 2024 and 2023, all of the Entity's deposits were insured or collateralized by securities held by the bank in the bank's name. Deposits of the Affiliate were fully insured as of June 30, 2024.

NOTE 5—PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2024 and 2023:

	2024	2023
Entity		
Leasehold improvements	$ 4,561	$ 4,561
Furniture and equipment	23,010	23,010
	27,571	27,571
Less accumulated depreciation	(22,329)	(20,623)
	$ 5,242	$ 6,948

	2024	2023
Affiliate		
Building	$ 687,466	$ -
	687,466	-
Less accumulated depreciation	(8,593)	-
	$ 678,873	$ -

	2024	2023
Consolidated		
Building	$ 687,466	$ -
Leasehold improvements	4,561	4,561
Furniture and equipment	23,010	23,010
	715,037	27,571
Less accumulated depreciation	(30,922)	(20,623)
	$ 684,115	$ 6,948

NOTE 6—LINE OF CREDIT

The Entity has a $50,000 line of credit with a local financial institution at June 30, 2024. The interest rate for the credit line was 8.00%. The interest rate is based on the Wall Street Journal Prime Rate as published in the Wall Street Journal. As of June 30, 2023, the Entity had a line of credit for $125,000 with an interest rate of 10.25%. At both June 30, 2024 and 2023, the balance on the line of credit was $0.

NOTE 7—MORTGAGE NOTE PAYABLE

At June 30, 2024, the mortgage note payable of the Entity's Affiliate consists of the following:

	2024	2023
$540,000 note payable, secured by property, payable in 60 monthly installments of $3,852 including interest at 7.00%, through January 2029. 239 monthly installments with interest at the FHLB classic advance rate plus 2.50% through December 2048. Final payment due on January 2049 of the balance of the note, principal and interest.	$ 536,663	$ -

Future maturities of the note payable as of June 30, 2024 are as follows:

Year Ending June 30,	Amount
2025	$ 8,951
2026	9,599
2027	10,292
2028	11,036
2029	11,596
Thereafter	485,189
	$ 536,663

NOTE 8—RELATED PARTY LEASE

The Entity leases office facilities from a related party under common control, Partnership Properties Inc. (Affiliate) The Entity entered into the lease on January 18, 2024, with the lease term commencing on February 1, 2024 and terminating on January 31, 2049. Rental payments were $5,000 through April 30, 2024. An addendum was done to the original agreement and the monthly rent payment was increased to $6,000 commencing May 1, 2024.

The following additional information is deemed relevant and useful as the Entity has an operating lease as of June 30, 2024.

	2024
Weighted-average remaining lease term	24.58 years
Weighted-average discount rate	7.00%

The maturities of the lease liability of the Entity to its Affiliate as of June 30, 2024 are as follows:

Year Ended June 30,	Operating
2025	$ 72,000
2026	72,000
2027	72,000
2028	72,000
2029	72,000
Thereafter	1,410,000
Total Lease Payments	1,770,000
Less: Interest	(926,380)
Present Value of Lease Liability	$ 843,620

NOTE 9—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following donor restricted funding at June 30, 2024 and 2023:

	2024	2023
ServiceLink	$ 6,486	$ 8,688
Volunteer CERT		1,477
Laconia Youth Alliance	19,229	19,434
CERT	29,072	36,232
NH Charitable Foundation		10,090
DSRIP Incentive	4,646	8,017
IDN - various	48,751	65,436
Gilford Neighbors		1,000
DMAVS	71,779	174,046
Point 32 Health	45,000	
Other	12,015	25,221
Total Net Assets with Donor Restrictions	$ 236,978	$ 349,641

NOTE 10—REVENUE FROM CONTRACTS WITH CUSTOMERS

The Entity has an agreement with Gateways Community Services for them to provide billing support and payments to service providers as part of the Veterans program. The Entity receives a referral for services for a veteran and performs the initial home interview to determine what services are needed. The Entity receives the case management fee and Gateways Community Services receives a set fee per veteran for providing billing and payment services. The Entity invoices Gateway Community Services on a monthly basis for the case management fee and their share of the county assessment.

The following table provides information about significant changes in receivables and revenue recognized as program service agent fees for the years ended June 30, 2024 and 2023:

	2024	2023
Accounts receivable, beginning of year	$ 14,382	$ 12,696
Increase in accounts receivable due to revenue recognized	92,180	78,640
Decrease in accounts receivable due to cash received	(83,056)	(76,954)
Accounts receivable, end of year	$ 23,506	$ 14,382

NOTE 11—CONCENTRATION OF REVENUE RISK

The Entity's primary source of revenues is fees and grants received from the State of New Hampshire and directly from the federal government. During the years ended June 30, 2024 and 2023, the Entity recognized revenue of $1,549,503 (80.6%) and $1,512,874 (61.1%), respectively, from fees and grants from governmental agencies. Revenue is typically recognized as earned under the terms of the grant contracts and is received on a cost reimbursement basis. Other support originates from other program services, contributions, in-kind donations, and other income.

NOTE 12—CONTRIBUTED NONFINANCIAL ASSETS

The Entity received the following contributions of non-financial assets for the years ended June 30, 2024 and 2023:

Description/Purpose	Revenue Recognized 2024	Revenue Recognized 2023	Utilization in Programs/Activities	Valuation Techniques and Inputs
Contract Services	$ 22,816	$ 22,096	Management and general	Contributed services are valued at the estimated fair value based on current rates for similar services.
Equipment	10,950	10,950	Management and general	Estimated retail prices of identical or similar products using pricing data under a "like-kind" methodology at the time of contribution
Supplies	4,696	1,114	Management and general	
Contract Services	1,450	7,965	Management and general	Contributed services are valued at the estimated fair value based on current rates for similar services.
	$ 39,912	$ 42,125		

NOTE 13—CONTINGENCIES

The Entity participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of additional expenses which may be disallowed by the granting agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 14—SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 18, 2025 which is the date the financial statements were available to be issued.

SCHEDULE I

PARTNERSHIP FOR PUBLIC HEALTH, INC.

(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster:				
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
COVID 19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	#2021-DLTSS-08-SERVI-05-A04	$ 9,370	
COVID 19 -Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	#2023-BEAS-08-SOCIA-01-A01	241,811	$ 43,597
Pass Through Payments from University of New Hampshire				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	PZL0297	72,000	
Total Aging Cluster			323,181	43,597
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	#2021-DLTSS-08-SERVI-05-A04	29,750	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
National Family Caregiver Support, Title III, Part E	93.052	#2021-DLTSS-08-SERVI-05-A04	93,906	
COVID 19 - National Family Caregiver Support, Title III, Part E	93.052	#2023-BEAS-08-SOCIA-01-A01	66,900	12,062
			160,806	12,062
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Public Health Emergency Preparedness	93.069	#RFA-2023-DPHS-02-REGION-09	56,979	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Medicare Enrollment Assistance Program	93.071	#2021-DLTSS-08-SERVI-05-A04	23,627	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Immunization Cooperative Agreements	93.268	#RFA-2023-DPHS-02-REGION-09	56,728	-
Direct Award Program				
Drug-Free Communities Support Program Grants	93.276	#6 NH28CE003102-03-02	137,324	-

See notes to schedule of expenditures of federal awards

SCHEDULE I

PARTNERSHIP FOR PUBLIC HEALTH, INC.

(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
State Health Insurance Assistance Program	93.324	#2021-DLTSS-08-SERVI-05-A04	36,398	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
COVID-19 - Activities to Support State, Tribal, Local or Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	#RFA-2023-DPHS-02-REGION-09	23,543	-
Pass Through Payments from the National Association of County and City Health Officials				
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	#2022-042703	30,040	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Social Services Block Grant	93.667	#2021-DLTSS-08-SERVI-05-A04	130,271	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
National Bioterrorism Hospital Preparedness Program	93.889	#RFA-2023-DPHS-02-REGION-09	13,277	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	#RFA-2023-DPHS-02-REGION-09	183,978	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Preventive Health and Health Services Block Grant	93.991	#RFA-2023-DPHS-02-REGION-09	14,358	-
Total Department of Health and Human Services			1,220,260	55,659
Total Expenditures of Federal Awards			$ 1,220,260	$ 55,659

See notes to schedule of expenditures of federal awards

PARTNERSHIP FOR PUBLIC HEALTH, INC.
(Formerly known as *Lakes Region Partnership for Public Health, Inc.*)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Partnership for Public Health, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Partnership for Public Health, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Partnership for Public Health, Inc.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 1 to Partnership for Public Health, Inc.'s consolidated financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3—INDIRECT COST RATE

Partnership for Public Health, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

VACHON CLUKAY & COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

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

Independent Auditor's Report

To the Board of Directors
Partnership for Public Health, Inc. and Affiliate
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Partnership for Public Health, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 18, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Vachon Clukay & Company PC

Manchester, New Hampshire
August 18, 2025

VACHON CLUKAY & COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

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

Independent Auditor's Report

To the Board of Directors
Partnership for Public Health, Inc.
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Partnership for Public Health, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Partnership for Public Health, Inc.'s major federal programs for the year ended June 30, 2024. Partnership for Public Health, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Partnership for Public Health, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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

Vachon Clukay & Company PC

Manchester, New Hampshire
August 18, 2025

Partnership for Public Health, Inc.
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I--Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:
Material weakness(es) identified? _____ yes ___X___ no
Significant deficiency(ies) identified? _____ yes ___X___ none reported

Noncompliance material to financial statements noted? _____ yes ___X___ no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? _____ yes ___X___ no
Significant deficiency(ies) identified? _____ yes ___X___ none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes ___X___ no

Identification of major federal program(s):

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.044	Aging Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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

Auditee qualified as low-risk auditee? _____ yes ___X___ no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Financial Position
June 30, 2024

	Partnership for Public Health, Inc.	Partnership Properties, Inc.	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash	$ 348,044	$ 1,461		$ 349,505
Cash, restricted	237,466			237,466
Accounts receivable	23,506			23,506
Grants and contracts receivable	624,714			624,714
Prepaid expenses	9,783			9,783
Investment in affiliate	153,000		$ (153,000)	-
TOTAL CURRENT ASSETS	1,396,513	1,461	(153,000)	1,244,974
PROPERTY AND EQUIPMENT:				
Buildings		687,466		687,466
Leasehold improvements	4,561			4,561
Furniture and equipment	23,010			23,010
	27,571	687,466	-	715,037
Less accumulated depreciation	(22,329)	(8,593)		(30,922)
Right-of-use asset, net of amortization	843,620		(843,620)	-
PROPERTY AND EQUIPMENT, NET	848,862	678,873	(843,620)	684,115
OTHER NONCURRENT ASSETS:				
Investments	100,390			100,390
Deposit	7,981		(5,000)	2,981
TOTAL OTHER NONCURRENT ASSETS	108,371	-	(5,000)	103,371
TOTAL ASSETS	$ 2,353,746	$ 680,334	$ (1,001,620)	$ 2,032,460
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 64,204	$ 626		$ 64,830
Accrued payroll	15,421			15,421
Accrued compensated absences	32,769			32,769
Accrued other expenses	24,773			24,773
Security deposit		5,000	$ (5,000)	-
Refundable advances from grantors	10,008			10,008
Current portion of mortgage note payable		8,951		8,951
Current portion of lease liability	13,370		(13,370)	-
TOTAL CURRENT LIABILITIES	160,545	14,577	(18,370)	156,752
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion		527,712		527,712
Lease liability, less current portion	830,250		(830,250)	-
TOTAL NONCURRENT LIABILITIES	830,250	527,712	(830,250)	527,712
TOTAL LIABILITIES	990,795	542,289	(848,620)	684,464
NET ASSETS:				
Without donor restrictions:				
Undesignated	1,125,973	138,045	(153,000)	1,111,018
With donor restrictions:				
Purpose restrictions	236,978			236,978
TOTAL NET ASSETS	1,362,951	138,045	(153,000)	1,347,996
TOTAL LIABILITIES AND NET ASSETS	$ 2,353,746	$ 680,334	$ (1,001,620)	$ 2,032,460

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Activities
For the Year Ended June 30, 2024

	Partnership for Public Health, Inc.	Partnership Properties, Inc.	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
Contributions	$ 158,260	$ 153,000	$ (153,000)	$ 158,260
In-kind support	39,912			39,912
Government funds	1,549,503			1,549,503
Program service fees - agent	92,180			92,180
Miscellaneous income	42,904	1,398		44,302
Rent income		27,000	(27,000)	-
Interest income	23,621			23,621
Net assets released from donor restrictions	158,624			158,624
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	2,065,004	181,398	(180,000)	2,066,402
EXPENSES:				
Program services	1,749,987		(23,382)	1,726,605
Management and general	230,100	43,353	(3,618)	269,835
TOTAL EXPENSES	1,980,087	43,353	(27,000)	1,996,440
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	84,917	138,045	(153,000)	69,962
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Contributions	45,936			45,936
Miscellaneous income	25			25
Net assets released from donor restrictions	(158,624)			(158,624)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(112,663)	-	-	(112,663)
CHANGE IN NET ASSETS	(27,746)	138,045	(153,000)	(42,701)
NET ASSETS, JULY 1	1,390,697	-	-	1,390,697
NET ASSETS, JUNE 30	$ 1,362,951	$ 138,045	$ (153,000)	$ 1,347,996

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Functional Expenses
For the Year Ended June 30, 2024

Partnership for Public Health, Inc.:

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 954,694	$ 60,162	$ 1,014,856
Employee benefits	74,884	13,617	88,501
Payroll taxes	59,485	16,355	75,840
	1,089,063	90,134	1,179,197
OTHER EXPENSES:			
Contract services	78,369	58,136	136,505
Contract and grant subcontractors	225,894	14,475	240,369
Insurance	15,416	815	16,231
Occupancy	107,053	1,439	108,492
Operations	29,105	3,497	32,602
Supplies	132,922	37,960	170,882
Travel and meetings	37,419	5,710	43,129
Miscellaneous	11,364	12,610	23,974
Depreciation	-	1,706	1,706
Lease expense	23,382	3,618	27,000
Total Expenses	$ 1,749,987	$ 230,100	$ 1,980,087

Partnership Properties, Inc.:

	Program Services	Management and General	Total Expenses
OTHER EXPENSES:			
Occupancy	$ -	$ 17,512	$ 17,512
Operations	-	1,326	1,326
Depreciation	-	8,593	8,593
Interest expense	-	15,922	15,922
Total Expenses	$ -	$ 43,353	$ 43,353

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Functional Expenses (Continued)
For the Year Ended June 30, 2024

Eliminations:

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ -	$ -	$ -
Employee benefits	-	-	-
Payroll taxes	-	-	-
	-	-	-
OTHER EXPENSES:			-
Contract and grant subcontractors	-	-	-
Insurance	-	-	-
Occupancy	-	-	-
Operations	-	-	-
Supplies	-	-	-
Travel and meetings	-	-	-
Miscellaneous	-	-	-
Depreciation	-	-	-
Lease expense	(23,382)	(3,618)	(27,000)
Interest expense	-	-	-
Total Expenses	$ (23,382)	$ (3,618)	$ (27,000)

Consolidated Totals:

	Total Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 954,694	$ 60,162	$ 1,014,856
Employee benefits	74,884	13,617	88,501
Payroll taxes	59,485	16,355	75,840
	1,089,063	90,134	1,179,197
OTHER EXPENSES:			
Contract services	78,369	58,136	136,505
Contract and grant subcontractors	225,894	14,475	240,369
Insurance	15,416	815	16,231
Occupancy	107,053	18,951	126,004
Operations	29,105	4,823	33,928
Supplies	132,922	37,960	170,882
Travel and meetings	37,419	5,710	43,129
Miscellaneous	11,364	12,610	23,974
Depreciation	-	10,299	10,299
Lease expense	-	-	-
Interest expense	-	15,922	15,922
Total Expenses	$ 1,726,605	$ 269,835	$ 1,996,440

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Cash Flows
For the Year Ended June 30, 2024

	Partnership for Public Health, Inc.	Partnership Properties, Inc.	Eliminations	Consolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	$ (27,746)	$ 138,045	$ (153,000)	$ (42,701)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:				
Depreciation	1,706	8,593		10,299
Net change in carrying amount of right-of-use assets - operating lease	4,992		(4,992)	-
Change in assets and liabilities:				
Accounts receivable	(23,506)			(23,506)
Grants and contracts receivable	(185,570)			(185,570)
Prepaid expenses	4,465			4,465
Investment in affiliate	(153,000)		153,000	-
Deposit	500		5,000	5,500
Accounts payable	33,576	626		34,202
Accrued payroll	(7,150)			(7,150)
Accrued compensated absences	(6,318)			(6,318)
Accrued other expenses	(331)			(331)
Security deposit		5,000	(5,000)	-
Refundable advances from grantors	(36,555)			(36,555)
Lease liability	(4,992)		4,992	-
Fiduciary funds	(2,120)			(2,120)
Net Cash Provided (Used) by Operating Activities	(402,049)	152,264	-	(249,785)
CASH FLOWS FROM INVESTING ACTIVITIES				
Redemption of investments	360,879			360,879
Purchases of investments	(15,394)			(15,394)
Purchases of property and equipment		(687,466)		(687,466)
Net Cash Provided (Used) for Investing Activities	345,485	(687,466)	-	(341,981)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from mortgage payable		540,000		540,000
Principal payments of mortgage payable		(3,337)		(3,337)
Net Cash Provided for Financing Activities	-	536,663	-	536,663
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(56,564)	1,461	-	(55,103)
CASH AND EQUIVALENTS, July 1	642,074	-	-	642,074
CASH AND EQUIVALENTS, June 30	$ 585,510	$ 1,461	$ -	$ 586,971
Supplemental Disclosures of Cash Flow Information:				
Cash paid for interest	$ -	$ 15,922	$ -	$ 15,922

Tamera S. Carmichael

SUMMARY

A Proven program administrator with 29 years of experience developing effective social support programs. Secured over $1.4 million in program funding to improve the social determinants of health for underserved families and individuals. Served on over 15 boards and coalitions to establish inter-organizational partnerships and foster community collaboration. Supervised 5 diverse programs with 25 team members to create and implement holistic public policies.

EDUCATION

University of South Florida — Tampa, FL
Bachelor of Arts in Sociology — 1988

Saint Petersburg College — Clearwater, FL
Associate of Arts Degree — 1986

PROFESSIONAL EXPERIENCE

Partnership for Public Health Inc. — Laconia, NH
Executive Director — 2020 - Present

- Strategic planning; grants/contracts; community relations; and resource development leadership
- Fiscal Oversight for organization's budget exceeding $3 million
- Effective management and development more than 20 diverse employees, interns, and volunteers
- Administration of Regional Public Health Network: CHIP/CHA development and implementation

State of Florida Department of Health — Gainesville, FL
Program Development Administrator — 2008 – 2020

- Responsible for development and management of 5 public health programs whose budgets exceed $2 million
- Establish and monitor contracts for North Central Florida Health Department Consortium
- Effective management and development of 25 diverse employees, interns, and volunteers
- Over 8 years member of CHIP/CHA Steering Committee and Performance Management Council

Bay Area Bail Bonds & Investigations, Inc. — Clearwater, FL
Owner/Operator — 2001 – 2008

- Qualified and wrote more than $2 million monthly in commercial bail indemnities
- Managed 9 employees of diverse backgrounds as well as payroll, accounts receivable, and accounts payable
- Served as Secretary of the Pinellas County Bail Bond Association
- Used investigation techniques and critical analytical skills to locate and retrieve delinquent sureties

Mease Manor Inc. — Dunedin, FL
Social Services Director — 1998 – 2001

- Monitored compliance and documentation per State and Federal Regulations in a long-term care facility
- Established interdepartmental plans of care for residents and supervised multiple employees of diverse backgrounds and responsibilities
- Inaugural winner of the Florida Healthcare Association's Social Service Worker of the Year award
- Established family/caregiver support group
- Collaborated with community services to provide quality care and ensure psychosocial well-being of residents and responsible parties

Suncoast Hospital Largo, FL
Patient Service Coordinator I 1993 – 1995

- Monitored compliance and documentation per State and Federal Regulations in a skilled nursing and acute care facilities
- Provided individualized discharge planning and interdepartmental coordination for patients
- On-call rotation as Patient Service Coordinator for all hospital departments (surgery, Maternity, ICU, etc.)

Family Resources, Inc. St. Petersburg, FL
Youth Care Worker III 1990 – 1993

- Care and Supervision of children 9-18 years old in a crisis/runaway shelter, phone crisis counsel
- Supervised staff and volunteers, recruited and trained volunteers, marketing and fund raising
- Interfaced with law enforcement, child protective services, and victims' advocates
- Supervised visits with parents and children
- Completed necessary documentation for a non-profit organization per guidelines

LICENSURE AND CERTIFICATIONS

State of New Hampshire Notary Public
Florida Certified Contract Manager
State Certified Contract Administrator

SKILLS

Soft: Program Development, Employee Recruitment and Empowerment, Community Collaboration, Effective Communication, Public Speaking, Strategic Planning, and Quality Improvement, Leadership
Hard: Microsoft Office Suite, Proprietary Software, Database Management, IS200.b FEMA Emergency Management, Financial Management, Regulatory Compliance, Contract Administration, and Grant Writing

COURTNEY DEVOST

Hard working business administration graduate with proven human resources and organizational leadership skills. I am seeking a long-term partnership with a business that will increase my personal growth while simultaneously aiding in the advancement and longevity of the company.

Education

MASTER'S | MAY 2023 | PLYMOUTH STATE UNIVERSITY

Pursuing: Master's in Business Administration

BACHELOR'S | SEPTEMBER 2021 | SOUTHERN NEW HAMPSHIRE UNIVERSITY

Major: Business Administration

ASSOCIATE'S | MAY 2018 | NEW HAMPSHIRE TECHNICAL INSTITUTE

Major: Business Administration

Skills & Abilities

CORE COMPETENCIES

- EXCELENT TIME-MANAGEMENT SKILLS
- DETAIL-ORIENTED AND ORGANIZED
- VERBAL AND WRITTEN COMMUNICATION
- DEDICATED TEAM MEMBER
- ADEPT IN TECHNOLOGY
- MS OFFICE PROFICIENT; 70 WPM
- NOTARY OF PUBLIC, STATE OF NH

SKILLS

- FINANCE
  - In-depth financial understanding and well experienced in accounting, financial statements, invoicing, billing, federal and state compliance, as well as handling cash flow and all reporting.
  - Assisting and aiding in any and all functions and tasks requested of the Finance Director.
- Human Resources
  - With overly competent communication skills with employees, management, and directors; adaptability to all situations that arise, upmost confidentiality in all situations necessary and able to determine when confidentiality is required.
  - Assisting and coordinating events, employee training, and any technical training of new systems.

Certifications & Involvement

HUMAN RESOURCES MANAGEMENT CERTIFICATE | APRIL 2022 | UNIVERSITY OF NH

Certification requiring 6 core courses that range from 4-8 hours long, and satisfactory involvement met.

BOARD OF DIRECTORS | SEPTEMBER 2021 | TAPPLY-THOMPSON COMMUNITY CENTER

Involvement with voting rights. Deciding party of the Finance Committee and Policy Committee.

HEAD COACH | OCTOBER 2015 | NEWFOUND MEMORIAL MIDDLE SCHOOL

Head coach of the Newfound Memorial Middle School girls' basketball team.

Experience

Chief Operations Officer **| PARTNERSHIP FOR PUBLIC HEALTH | DECEMBER 2021 – PRESENT**

FINANCE & COMPLIANCE SPECIALIST | SEPTEMBER 2020 – DECEMBER 2021

- Follow all necessary business policies and accounting practices: seek to improve/update the finance department's overall internal control policy and procedure manual.
- Provides coordination and administrative support at coalition meetings, events, activities, and trainings as assigned and needed.
- Produce and maintain all necessary data, records, and reports as necessitated by funder(s).
- Complete all reporting requirements fully, accurately, and in a timely manner as specified.
- Assists with all human resource functions, including organizing New Hire personnel files, processing background checks, implementing and tracking employee benefits, retirement plans, insurance, and personnel-related activities.
- Perform other related duties as directed within the finance, operations, and HR functions.
- Provide training and educational information regarding any and all HR changes and necessary advancements.
- Process biweekly payroll, benefits, and employee reimbursements timely and accurately.
- Ensure proper backup and retention of account records and files.
- Provide technical assistance to staff with payroll, Excel, other software and hardware.
- Assist with all necessary and requested tasks of the Finance Director, as well as related duties as directed by the Executive Director, including but not limited to finance and HR functions of the organization.
- Maintain all finance, business contracts, and reporting.
- Assist in maintaining and coordinating all operational events within the organization.
- Aiding in process and form creation with the organizational leadership.
-

LEASING ADMINISTRATIVE SPECIALIST | FORT BLISS FAMILY HOMES | JUNE 2018 – MARCH 2019

- Maintain calendars for the leasing team.
- Draft and complete contracts regularly.
- Assist in telecommunications to prospective residents and assist with assignments of available homes.
- Serve as a point of contact between residents and the community.

- Assisted management directly with marketing and communications.
- Regular data entry and configuration.

ADMINISTRATIVE ASSISTANT | COMMUNITY HEALTH SERVICES NETWORK | APRIL 2017 – MAY 2018

- Attend and take minutes at all Board and Finance meetings as well as various project meetings.
- Draft and proofread letters, emails and documents as well as design spreadsheets, invitations and business materials when needed.
- Create and proofread reports for the Executive Director and other superiors to reflect previous implementation and progress.
- Assist with review and submission of payments and reimbursements through Community Health Services Network.
- Assist with human resource duties such as reviewing resumes, drafting emails for interviews, setting up appointment times and assisting in the interview and hiring processes.
- Coordinate and complete preparation of monthly, quarterly and annual meetings.
- Assist with daily operations within the Community Health Services Network office.

Public Service

BOARD OF DIRECTOR'S MEMBERSHIP | TAPPLY-THOMPSON COMMUNITY CENTER | SEPTEMBER 2021 – PRESENT

- Working directly with the Executive Committee and other members to make well executed judgments regarding the organization and any of its key decisions. While on this board, I am also apart of the following committees:
    - Finance Committee
    - Policy Committee

JOYCE A. CAMERON

EDUCATION

- ✓ Southern New Hampshire University, New Hampshire, Bachelor of Arts, Psychology.
- ✓ Southern New Hampshire University, New Hampshire, Associates Degree in Business Administration.
- ✓ Andover College of Maine, majored in Computer Sciences.

SKILLS

- ✓ **Management** - Knowledge of business and management principles, leadership technique and coordination of people and resources.
- ✓ **Problem Solving** - Analyzing information and evaluating results to choose the best solution and solve problems.
- ✓ **Organizing and Prioritizing** - Developing specific goals and plans to prioritize, organize, and accomplish task.
- ✓ **Conflict Resolution** – Ability to handle complaints, settling disputes, and resolving grievances and conflicts.
- ✓ **Communication** - Providing information to supervisors, co-workers, and subordinates by telephone, in written form, e-mail, or in person.
- ✓ **Computer** – Extensive knowledge of computer software programs including but not limited to: Microsoft Office Suite. Familiar with Peachtree and Quickbooks

Professional Experience

HUMAN RESOURCES AND OPERATIONS DIRECTOR
2022 – PRESENT SERVICELINK – BELKNAP & CARROLL COUNTY

Operations Director: This role oversees the day-to-day operations of the ServiceLink offices in Belknap and Carroll County. Operations Director is responsible for the team process management, including performance measurement, training and or coordination of training for all staff, public education, and awareness, community and provider relations, program review and quality oversight.

Additional Skills and Achievements:

- ✓ Manages a team within SLRC to foster a cooperative working environment;
- ✓ Manages fiscal operations including budget development and authorization of expenditures;
- ✓ Develops, implements and directs public relations and communication strategies;
- ✓ Networks with community groups to strengthen and expand coalitions within the community;
- ✓ Manages Consumer Satisfaction Survey process and all DHHS reporting requirements;
- ✓ Hires , trains and supervises office staff and volunteers.

OPTIONS COUNSELOR/ VETERAN SUPPORT COUNSELOR &
CAREGIVER SPECIALIST/MARKETPLACE-MEDICARE ASSISTER
2013-2019 SERVICELINK – LACONIA, NH

Options Counselor: The role of the Long-Term Care Options Counselor is to empower patients and caregivers to become an active participant in their (or loved one's) care. Assist clients with navigating through CFI and Nursing Facility Medicaid, SNAP, housing and other state and federal benefits.

Additional Skills and Achievements:

- ✓ Perform person centered comprehensive needs assessments, including psychological, physical, functional, cultural, financial, and environmental and life goals to determine appropriate referrals.
- ✓ Provides information, referrals, assistance and follow up to clients through home and community visits, phone and walk-in as needed.
- ✓ Assists public with State and Federal benefit applications and understanding of their benefits. Benefits include CFI/HCBC, LTC NF Medicaid, APTD, SNAP, Housing and other services needed.

The Veteran Support Counselor & Caregiver Resource Specialist: This role assists veterans and caregivers with obtaining funds through VA and Family Caregiver Grants to assist them with their unique needs.

Additional Skills and Achievements:

- ✓ Work Closely with VA regarding Veteran's budget and service needs.
- ✓ Develops and implements an outreach strategy to reach caregivers and agencies that serve caregivers throughout the catchment area.
- ✓ Facilitates training programs for family caregivers that enhance their care giving skills.
- ✓ Assist Veteran's through the hiring process in relation to their caregiving needs.

Marketplace/Medicare Assister. This role is to educate and enroll residents of Carroll County in the Affordable Care Act's Marketplace Health Insurance. To provide one-on-one assistance to help people navigate Medicare prescription drug coverage.

Additional Skills and Achievements:

- ✓ Assisted consumers preparing electronic and paper applications to establish eligibility for tax credits and other subsidiaries.
- ✓ Provided outreach and education workshops to raise awareness about the Marketplace to the local communities.
- ✓ Provided one-on-one assistance to help people navigate Medicare prescription drug coverage.
- ✓ Assessed clients' needs and makes referrals to appropriate community resources.

AMBASSADOR/EXPEDITER/HUMAN RESOURCE ASSISTANT/FRONT DESK/
TELECOMMUNICATIONS OPERATOR - 2009 - PRESENT

LAKES REGION GENERAL HOSPITAL– LACONIA, NH

All Positions: Primary role is to provide quality service and product to patients and guests of LRGHealthcare. Current position is in Telecommunications.

Additional Skills and Achievements:

- ✓ Ensure all calls are routed to the appropriate person or department. Arrange ambulance transfers for patients going to another medical facility or to their home. Assist security and departments when medical staff is needed urgently.
- ✓ General clerical duties.
- ✓ Reviewed new employee packets with new employees and provided employee badge.
- ✓ Explained the hospital ordering system to patients and assist them as needed with ordering.
- ✓ Expedited meal trays ensuring that the quality of food is satisfactory, that any thickened liquids are done correctly and that all items were correct according to their nutrition plan.
- ✓ Supervised, the dish room staff, ambassadors, and porter.
- ✓ Assisted management with new ordering system and trained appropriate staff on Computrition.

OFFICE MANAGER

L&R CLEANING UNLIMITED AND WHOLESALE JANITORIAL SUPPLY – 2010-2012

Office Manager: This position is responsible organizing and coordinating office operations and procedures in order to ensure organizational effectiveness and efficiency.

Additional Skills and Achievements:

- ✓ Supervised the activities performed in all work units within an office, including office management, implementation of procedures, case management and processing, records management, collection and reporting of statistics, and accounting functions.
- ✓ Performed human resource tasks, including coordinating and participating in the hiring and process resolving unusual employee problems, and supervising employee time and attendance records.
- ✓ Prepared manuals and other materials describing procedures and standards.
- ✓ Provided basic bookkeeping functions, such as payroll, accounts receivable and accounts payables.
- ✓ Maintained accurate employee records to ensure we are in compliance with state labor laws.
- ✓ Scheduled bid proposal appointments for potential clients.

ANDREW FARRIS



WORK HISTORY

Partnership for Public Health – Laconia, NH
Carroll County Aging and Disability Resource Center Manager – July 2024

- Hire, train, and manage program specialists in the delivery of Medicare Counseling, Veterans Directed Care, Caregiver Support Grants, Long-Term Supports & Services, and Information & Referral services
- Perform community outreach to educate the public on available resources and build connections between service providers
- Work with multiple Federal, State, Local, and Community agencies and organizations to strengthen the public health system in Carroll County New Hampshire
- Operate as the Tamworth, NH office's IT support specialist
- Member of Partnership for Public Health's Leadership Team

Summit Achievement – Stow, ME
CARF Accreditation Specialist – January 2024 – June 2024

- Shepherding the organization through their initial accreditation with the Commission on Accreditation of Rehabilitation Facilities (CARF)

Advisory Board – December 2023 – present

- Chair – January 2025
- Vice Chair – March 2024–January 2025
- Conduct interim visits to assess the organization and prepare the board for quarterly meetings.
- Meet quarterly to provide oversight to the organization for state licensing and general feedback on operations
- Member of the Risk Management Committee

Onward Transitions – South Portland, ME
Director of Operations – March 2023 – December 2023

- Assessed the organization for readiness to undertake CARF accreditation
- Managed day-to-day operations and supervision of staff providing individualized support to adult members
- Served as a member of the Leadership Team to direct the strategic planning of the organization
- Cultivated relationships with referring professionals by hosting events in Portland, leading tours, and attending remote and in-person marketing events

Summit Achievement – Stow, ME
Program Director – February 2017 – January 2023

- Collaborated with the Leadership Team to address the challenges of the organization from routine matters to global challenges
- Restructured and reorganized the Program Department to meet the changing demands of the organization
- Negotiated with partner organizations to provide gear to staff and clients in alignment with the Leadership Team's diversity initiative to recruit, relocate, outfit and train staff from diverse backgrounds in preparation to scholarship students from underserved groups
- Overhauled existing program materials and systems including hiring, training, guide development, field journal, staff handbook, and medical documentation
- Represented the organization in the professional community as a presenter at the Wilderness Therapy Symposium and as the contact with the Association for Experiential Education
- Successfully lead the organization through its second re-accreditation with the Association for Experiential Education
- Primary trainer for general orientation, outdoor living skills, Logistician role, Medic role, Team Leader role, Field Director role, and Aegis crisis de-escalation system.

Field Director – February 2012 – February 2017

- Worked jointly with the Program Director to interview, hire, train, develop, direct, and supervise a staff of 18 to 24 Wilderness Therapy Guides
- Participated in the Director on Duty rotation for after-hours response to crises and emergencies
- Scheduled, planned, and lead weekly in-service trainings
- Managed technical gear, clothing procurement, and maintenance to provide participants with the equipment necessary for four-season camping, canoeing, and climbing activities.
- Successfully lead organization through its first re-accreditation with the Association for Experiential Education

Shift Director – August 2010 – February 2012

- Mentored and supported Wilderness Therapy Guides in delivering quality services to clients
- Responded to crises and emergencies 24-hours a day while on shift

Wilderness Therapy Guide – January 2009 – August 2010

- Implemented individualized therapeutic treatment plans as a direct care provider in a hybrid residential, academic, and wilderness-based therapeutic program

VOLUNTEERING

Association for Experiential Education (AEE) – St. Petersburg, FL

Accreditation Council – March 2022 – present

- Liaison to accredited organizations and to organizations seeking initial accreditation
- Voting member to determine if a program will or will not be accredited
- Governance Committee member responsible for defining practices and overseeing the council's functions

Program Reviewer

- Conduct onsite review of programs to observe and verify compliance with applicable standards
    - Lead Reviewer – Fall 2022
    - Reviewer – Fall 2021, Summer 2024

CERTIFICATIONS & EDUCATION

Stonehouse Open Learning Opportunities (SOLO) – Conway, NH

Wilderness First Responder (WFR) – expires October 2025

Green Mountain College – Poultney, VT

B.S. Adventure Recreation, Cum Laude – May 2008

TESTIMONIALS

“Sometimes there are people who play a role in their community in such a way to make you wonder how the place ever got by without them. More so every year I’ve felt this with Andrew. The Program Department is built on a solid foundation of his attention to detail, systems development, sequential and intentional staff development, positive spirits, and humor. He has always been an empathetic, supportive, person-first manager. He’s approachable, extremely patient, and endlessly supportive. In my experience within the Leadership Team, Andrew has helped make problem solving and decision making more efficient. He is an excellent communicator, taking time in advance to process and prepare, being both succinct and thorough. I’m continuously impressed at his ability to make or support hard and pragmatic decisions whether it be for students, staff, or policies.”

— Liam Byrer, Summit Achievement 2011-2022

REFERENCES

Available upon request

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Aging and Disability Resource Center Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Tri-County Community Action Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 26, 2024 (Item #58), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

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

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

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

   June 30, 2027

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $1,070,483

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1, is amended as follows:

   6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

4. Modify Exhibit B, Scope of Services, Section 1.8.2., to read:

   1.8.2. The Contractor must collaborate with the Bureau of Adult and Aging Services (BAAS) and other ADRC Contractors to determine the best practice for outreach and marketing.

5. Modify Exhibit B, Scope of Services, Section 1.10.2., to read:

   1.10.2. The Contractor must collaborate with the Department's BAAS Person Centered Counseling Specialist to develop the person-centered counseling program.

6. Modify Exhibit B, Scope of Services, Section 1.10.7.2., to read:

   1.10.7.2. Reporting to BAAS staff regarding number of home and community-based visits on a monthly basis.

7. Modify Exhibit B, Scope of Services, Section 1.10.9. through 1.10.10., to read:

   1.10.9. The Contractor must partner with their local hospitals and health care facilities to provide information and referral support, discharge panning support and Medicaid Long Term Care application assistance.

   1.10.10. The Contractor must serve as a Local Contact Agency (LCA) to provide Person-Centered Counseling support for individuals who are institutionalized and indicate a desire to return

to the community through the clinical assessment tool, Minimum Data Set (MDS) 3.0 Section Q.

1.10.11. The Contractor must coordinate with staff from the Money Follows the Person (MFP) program to support Section Q individuals that will be transitioning out of their institutionalized setting, by submitting Medicaid Long Term Care applications, discussing Long Term Care options, and providing information and referrals to community services.

1.10.12. The Contractor must provide outreach and education regarding ADRC Information and Referral and Person-Centered Options Counseling Services to a minimum of one (1) referral partner per month, and report on a quarterly basis.

8. Modify Exhibit B, Scope of Services, Section 1.12.14.1., to read:

1.12.14.1. Are trained by a BAAS Designee; and

9. Modify Exhibit B, Scope of Services, Section 1.17. through 1.18., to read:

1.17. The Contractor shall participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.18. The Contractor shall participate in on-site reviews conducted by the Department, as requested by the Department.

10. Add Exhibit B, Scope of Services, Section 1.19. through Section 1.22., to read:

1.19. The Contractor shall facilitate reviews of files conducted by the Department, as requested by the Department.

1.20. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services. The Contractor must ensure compliance with RSA 126-A:4.

1.21. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

1.22. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.

11. Modify Exhibit B, Scope of Services, Section 2.3., to read:

2.3. The Contractor must enter all Medicaid-based work into the data form within the Navigate platform on a daily basis, to ensure accurate reporting for Medicaid Administrative Claiming.

12. Modify Exhibit B, Scope of Services, Section 2.8.1.2., to read:

2.8.1.2. A name search of the Department's BAAS State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement.

13. Modify Exhibit C, Payment Terms, Section 1.1. through Section 1.2., to read:

1.1. 41.96% Federal Funds.

1.1.1. 2.45%, Social Services Block Grant, as awarded on June 29, 2023 & January 14, 2025, by the Administration for Children and Families, ALN 93.667, FAIN 2301NHSOSR, FAIN 2501NHSOSR.

1.1.2. 21.56%, United States Department of Health and Human Services, Centers for Medicare & Medicaid Services, Medicaid Grants, ALN 93.778, MEDICAID.

1.1.3. 7.64%, OAA Tittle III-Family Caregiver, as awarded on August 39, 2023 & September 30, 2025, by the Administration for Community Living, ALN 93.052, FAIN 2301NHOAFC, FAIN 2501NHOAFC.

1.1.4. 7.18%, State Health Insurance Assistance Program (SHIP), as awarded on March 29, 2023 & May 21, 2025, by the Administration for Community Living, ALN 93.324, FAIN 90SAPG0087, FAIN 90SAPG0138.

1.1.5. 3.13%, Medicare Improvements for Patients & Providers Act (MIPPA), as awarded on August 30,2022 & September 19, 2025, by the Administration for Community Living, ALN 93.071, FAIN 2201NHMISH, 2501NHMISH.

1.2. 58.04% General Funds.

14. Modify Exhibit C, Payment Terms, Section 3, to read:

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-3 Amendment #1 Budget.

15. Modify Exhibit C, Payment Terms, Section 4.6., to read:

4.6. Is assigned an electronic signature, and is emailed to baasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

16. Add Exhibit C-2 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

17. Add Exhibit C-3 Amendment #1 Budget, which is attached hereto and incorporated by reference herein.

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

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

State of New Hampshire
Department of Health and Human Services

DocuSigned by:
Melissa Hardy
1323A24040DF495...

5/15/2026
Date

Name: Melissa Hardy
Title: Director, DLTSS

Tri-County Community Action Program, Inc.

DocuSigned by:
Jeanne Robillard
4DFF7B1065AD4C3...

5/15/2026
Date

Name: Jeanne Robillard
Title: CEO

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

OFFICE OF THE ATTORNEY GENERAL

5/15/2026
Date

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

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Exhibit C-2 Amendment #1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	*Tri-County Community Action Program, Inc.*
Budget Request for:	*ADRC - I&R, Options Cnsl and PCTSP*
Average Indirect Cost Rate (if applicable)	13.00%

	SFY26	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$5,440	$5,440
2. Fringe Benefits	$1,514	$1,514
3. Consultants		$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
5.(a) Supplies - Educational		$0
5.(b) Supplies - Lab		$0
5.(c) Supplies - Pharmacy		$0
5.(d) Supplies - Medical		$0
5.(e) Supplies - Office		$0
6. Travel		$0
7. Software		$0
8. (a) Other - Marketing/Communications	$500	$500
8. (b) Other - Education and Training/Development	$100	$100
8. (c) Other - Other (specify below)		
computer support	$972	$972
subscriptions/memberships	$100	$100
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
Other (please specify)		$0
9. Subrecipient Contracts (show number below)		$0
Total Direct Costs	$8,626	$8,626
Total Indirect Costs	$1,121	$1,121
	13.00%	13.00%
Subtotals	**$9,747**	**$9,747**
	TOTAL	**$9,747**

Contractor Initials DS JK

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

New Hampshire Department of Health and Human Services	
Contractor Name:	*Tri-County Community Action Program, Inc.*
Budget Request for:	*ADRC - SUMMARY ALL SERVICES*
Average Indirect Cost Rate (if applicable)	13.00%

	SFY27 (7/1/26-6/30/27)	
Line Item	**Total Program Cost**	**Program Cost - Funded by DHHS**
1. Salary & Wages	$208,424	$208,424
2. Fringe Benefits	$60,833	$60,833
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	$8,501	$8,501
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$2,000	$2,000
6. Travel	$3,000	$3,000
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$3,500	$3,500
8. (b) Other - Education and Training	$5,995	$5,995
8. (c) Other - Other (specify below)		
Other (please specify)	$8,501	$8,501
Other (please specify)	$5,913	$5,913
Other (please specify)	$100	$100
Other (please specify)	$1,047	$1,047
Other (please specify)	$700	$700
Other (please specify)	$100	$100
Other (please specify)	$1,456	$1,456
Other (please specify)	$0	$0
9. Subrecipient Contracts (show number below)	$0	$0
Total Direct Costs	$302,069	$302,069
Total Indirect Costs	$39,268	$39,268
	13.00%	13.00%
Subtotals	$349,338	$349,338
	TOTAL	**$349,338**

Contractor Initials DS JK

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

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 TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. 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: **63020**
Certificate Number: **0007892406**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

CERTIFICATE OF AUTHORITY

I, Gabrielle O'Malley_ _____, 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 _Tri-County Community Action Program, Inc.(Tri-County CAP)_____.
(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 ___May 27th_____, 20_25__, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard, or Randall Pilotte, or Brenda Gagne (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, INC. 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: 5/14/26

_____
Signature of Elected Officer
Name: Gabrielle O'Malley
Title: Board Chair

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/12/2026

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

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

PRODUCER	**CONTACT NAME:** Lindsey Goodrich
Cross Insurance-Manchester	**PHONE (A/C, No, Ext):** (603) 669-3218 **FAX (A/C, No):** (603) 645-4331
1100 Elm Street	**E-MAIL ADDRESS:** manch.certs@crossagency.com
Manchester NH 03101	**INSURER(S) AFFORDING COVERAGE** / **NAIC #**
INSURED	**INSURER A :** Philadelphia Indemnity Ins Co — 18058
Tri-County Community Action Program, Inc.	**INSURER B :** Granite State Health Care and Human Services Self-
30 Exchange St	**INSURER C :**
Berlin NH 03570-1911	**INSURER D :**
	INSURER E :
	INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 25-26 All/26-27 NH WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:			PHPK2571941	07/01/2025	07/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2571943	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[ ] UMBRELLA LIAB [X] OCCUR [X] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB870544	07/01/2025	07/01/2026	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		P01892HCHS2026 (3a.) NH	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

State of NH - DHHS
129 Pleasant Street
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Docusign Envelope ID: 0B31CE5A-8F91-824A-8071-C479507A1078

NONPROFIT COVER SHEET

A. Entity Name: Tri-County Community Action Program, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: 603-752-7001 tccapcontracts@tccap.org

Person responsible for Accuracy and Completeness of information provided:

Name: Jeanne Robillard Title: Chief Executive Officer

Signature: DocuSigned by: Jeanne Robillard 40FE7EB0[illegible]24C3

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Brian Hoffman (Secretary)	Community Member
Gabrielle Omalley (Board Chair)	Community Member
Melissa Mullen	Citizens Bank
John Bolton (Treasurer)	AARP
Linda Massimilla	Community Member
Ruth Heintz (Vice Chair)	NH Legal Assistance Town of Bethlehem ZBA
Erika Collins	Whitehorse Recovery
Benoit Lamontagne	Department of Business and Economic Affairs

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

Name	Role	Annual Salary	Amount Paid From This Contract
Jeanne Robillard	CEO	$155,012	$0.00
Randall Pilotte	CFO	$100,888	$0.00
Brenda Gagne	CPO	$90,480	$0.00

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

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

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

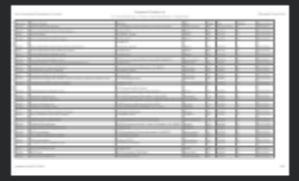
Revenue		Expenses	
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$		
Program Services Revenue	$	*Other salaries & wages*	$
Interest & Dividends	$	*Payroll taxes & employee benefits*	$
All other Revenue	$	*Occupancy, rent, utilities, and insurance*	$
Total Revenue	$	*Printing,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

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

2. BALANCE SHEET

Assets		Liabilities	
Cash & Equivalents	$	*Accounts Payable*	$
Investments	$	*Loans Payable*	$
Real Estate (less any depreciation)	$	*All other liabilities*	$
		Total Liabilities	$
Other Property & Equipment (less any depreciation)	$		
Pledges, grants, accounts receivable	$		
All other assets	$		
Total Assets	$		

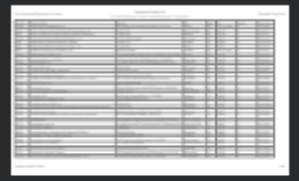
Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8



381



382



383



New Hampshire Department of Justice

Registered Charities List
G = Good Standing; X = Not in Good Standing; S = Suspended

Charitable Trusts Unit

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
19678	Tree Research & Education Endowment Fund	1755 Park StreetNaperville, IL 60563	Naperville	IL	60563	G	5/15/2026
33092	TreeCity Arts	112 Pleasant Street	Berlin	NH	03570	G	5/15/2026
17355	Trees for the Future	10770 Columbia Pike, Ste 300Silver Spring, MD 20901	Silver Spring	MD	20901	G	5/15/2026
32709	Trefoil Foundation (The)	PO Box 1272	Portsmouth	NH	03802-1272	G	5/15/2027
30654	Trevecca Nazarene University	c/o PO Box 12129	Denver	CO	80212	G	5/15/2026
10885	Trevor Project, Inc.	8581 Santa Monica BlvdWest Hollywood, CA 90069	West Hollywood	CA	90069	G	12/15/2025
19987	TRHS Alumni Association	PO Box 1786	Plaistow	NH	03865	X	5/15/2024
5465	Triangle Club, Inc.	120 Broadway	Dover	NH	03820	G	3/15/2026
19637	Triangle Residential Options for Substance Abusers, Inc.	1820 James StreetDurham, NC 27707	Durham	NC	27707	G	11/14/2026
30759	Triangle Strategic & Financial Advising for Not-for-Profits, Inc.	PO Box 133203	Atlanta	GA	30333	X	11/15/2019
12109	Trickle Up Program, Inc.	31 West 34th Street, Suite 7001New York, NY 10001	New York	NY	10001	G	7/15/2026
4934	Tri-County Community Action Program, Inc.	30 Exchange Street	Berlin	NH	03570	G	11/15/2026
32388	Tri-County League Middle School-Junior High Interscholastic Athletic	4 Sheraton Drive	Hudson	NH	03051	G	11/15/2026
10883	Tricycle Foundation, Inc.	89 Fifth Avenue Suite 301	New York	NY	10003	G	8/15/2026
16530	Trinity Christian Center of Santa Ana, Inc.	13600 Heritage Parkway, Suite 200	Fort Worth	TX	76177	X	5/15/2024
33226	Trinity Education Foundation	215 West Mukilteo Boulevard Room 205	Everett	WA	98203	X	5/15/2024
2888	Trinity Foundation	PO Box 68	Unicol	TN	37692-0068	G	5/15/2026
14278	Trinity University	1 Trinity PlaceSan Antonio, TX 78212	San Antonio	TX	78212	G	4/15/2026
33634	Triple Negative Breast Cancer Foundation, Inc.	14 Jason Woods RoadCloster, NJ 07624	Closter	NJ	07624	G	11/15/2025
6467	Tri-State Association of School Business Officials Conference	PO Box 572	Rollingsford	NH	03869-0572	X	5/15/2023
19371	Tri-State Bird Rescue and Research, Inc.	170 Possum Hollow Road	Newark	DE	19711	G	8/15/2026
35816	Tri-state Disabled Veterans Bass Trail	PO Box 452	Belmont	NH	03220	G	5/15/2027
35855	TriTown Bike Friendly Community dba Bike The North Country	PO Box 370	Bethlehem	NH	03574	G	11/15/2026
6720	Tri-Town Renegades Youth Football	PO Box 1083	Raymond	NH	03077	X	11/15/2020
12192	Tri-Town Youth Soccer League	PO Box 382	Goffstown	NH	03045	G	5/15/2026
10293	Troops Need You	1250 Newell Avenue	Walnut Creek	CA	94596	X	5/15/2020
15530	TroopsDirect	4000 Executive Parkway, Suite 262	San Ramon	CA	94583	G	5/14/2026
15530	TroopsDirect	6951 Virginia Pkwy Ste 211McKinney, TX 75071	McKinney	TX	75071	G	5/14/2026
31276	Trout Lily Foundation	23 Keewaydin Drive Ste 400	Salem	NH	03079	G	5/15/2026
2889	Trout Unlimited Basil Woods Chapter-Concord	PO Box 3302	Concord	NH	03302-3302	G	8/15/2026

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

MISSION **STATEMENT**

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

VISION **STATEMENT**

Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

VALUES **STATEMENT**

Tri-County Community Action Program, values a culture of integrity.

This Includes:

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.









Helping People. Changing Lives. community Action PARTNERSHIP

30 Exchange St.Berlin, NH 03570
Phone: (603) 752-7001
Fax: (603) 752-7607
www.tccap.org

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

TABLE OF CONTENTS

	Page(s)
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Statements of Financial Position	4
Statement of Activities	5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 30
Supplementary Information:	
Schedule of Expenditures of Federal Awards and Non-Federal Awards	31 - 33
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	34 - 35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	36 - 38
Schedule of Findings and Questioned Costs	39 - 40

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, the related consolidated statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2024, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tri-County Community Action Program, Inc. and Affiliate 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 opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate'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.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2024, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 13, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2024

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 4,658,626	$ 4,400,730
Restricted cash, Guardianship Services Program	1,026,499	1,313,655
Accounts receivable	2,044,392	2,024,546
Pledges receivable	284,892	192,212
Inventories	102,774	123,409
Prepaid expenses	179,803	138,888
Total current assets	8,296,986	8,193,440
PROPERTY		
Property and equipment	12,831,168	12,858,931
Less accumulated depreciation	(6,994,869)	(6,522,499)
Property, net	5,836,299	6,336,432
NONCURRENT ASSETS		
Right of use asset, operating	123,817	208,857
Restricted cash	449,389	413,721
Total noncurrent assets	573,206	622,578
TOTAL ASSETS	$ 14,706,491	$ 15,152,450

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	$ 135,315	$ 139,961
Current portion of right of use liability, operating	59,260	86,219
Accounts payable	273,732	456,444
Accrued compensated absences	227,225	249,777
Accrued salaries	89,951	90,948
Accrued expenses	106,809	95,772
Refundable advances	85,188	403,239
Other liabilities	1,135,480	1,342,462
Total current liabilities	2,112,960	2,864,822
NONCURRENT LIABILITIES		
Right of use liability, operating, less current portion	64,557	122,638
Long term debt, net of current portion	4,108,684	4,296,550
Total liabilities	6,286,201	7,284,010
NET ASSETS		
Without donor restrictions	8,074,913	7,577,645
With donor restrictions	345,377	290,795
Total net assets	8,420,290	7,868,440
TOTAL LIABILITIES AND NET ASSETS	$ 14,706,491	$ 15,152,450

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
REVENUES AND OTHER SUPPORT				
Grants and contracts	$ 17,113,827	$ 263,021	$ 17,376,848	$ 39,804,923
Program funding	1,054,639	-	1,054,639	1,131,923
Utility programs	1,680,558	-	1,680,558	1,458,145
In-kind contributions	422,563	-	422,563	479,251
Contributions	354,046	-	354,046	252,119
Fundraising	32,778	-	32,778	23,626
Rental income	889,403	-	889,403	867,061
Interest income	79,025	-	79,025	26,196
Gain on disposal of property	800	-	800	6,817
Other revenue	1,708	-	1,708	2,735
Total revenues and other support	21,629,347	263,021	21,892,368	44,052,796
NET ASSETS RELEASED FROM RESTRICTIONS	208,439	(208,439)	-	-
Total revenues, other support, and net assets released from restrictions	21,837,786	54,582	21,892,368	44,052,796
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,295,519	-	1,295,519	1,314,337
Head Start	3,171,577	-	3,171,577	3,107,886
Guardianship	601,621	-	601,621	651,255
Transportation	1,810,631	-	1,810,631	1,404,213
Volunteer	72,341	-	72,341	72,150
Carroll County Dental	585,935	-	585,935	679,379
Homeless	1,151,632	-	1,151,632	20,422,871
Energy and Community Development	9,943,891	-	9,943,891	13,099,599
Elder	1,287,154	-	1,287,154	1,276,827
Housing Services	212,242	-	212,242	212,979
Total program services	20,132,543	-	20,132,543	42,241,496
Supporting Activities:				
General and administrative	1,204,546	-	1,204,546	1,236,580
Fundraising	3,429	-	3,429	3,315
Total supporting activities	1,207,975	-	1,207,975	1,239,895
Total functional expenses	21,340,518	-	21,340,518	43,481,391
CHANGE IN NET ASSETS	497,268	54,582	551,850	571,405
NET ASSETS, BEGINNING OF YEAR	7,577,645	290,795	7,868,440	7,297,035
NET ASSETS, END OF YEAR	$ 8,074,913	$ 345,377	$ 8,420,290	$ 7,868,440

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	$ 353,307	$ 1,716,764	$ 388,354	$ 666,067	$ 46,912	$ 261,594	$ 362,333	$ 1,484,816	$ 562,713	$ 56,066	$ 5,898,926	$ 560,294	$ -	$ 6,459,220
Payroll taxes and benefits	64,347	451,075	90,921	129,016	11,544	58,754	97,532	399,283	106,174	-	1,408,646	134,843	-	1,543,489
Assistance to clients	-	-	-	589,597	-	-	473,809	6,684,095	-	-	7,747,501	-	-	7,747,501
Consumable supplies	7,083	195,969	7,904	8,982	378	37,999	14,267	514,916	310,482	807	1,098,787	28,194	-	1,126,981
Space costs and rentals	2,575	243,768	44,948	9,102	6,003	-	94,093	213,546	66,953	-	680,988	98,610	-	779,598
Depreciation expense	203,322	40,474	7,830	102,254	-	36,982	24,712	41,321	5,160	67,389	529,444	-	-	529,444
In-kind expended	-	216,562	-	56,776	2,160	-	-	-	147,065	-	422,563	-	-	422,563
Consultants and contractors	60,692	20,159	3,040	29,600	688	139,596	24,099	358,410	9,062	-	645,346	139,864	-	785,210
Utilities	175,497	31,490	28,022	15,425	1,776	11,763	31,649	47,311	28,112	26,848	397,893	12,544	-	410,437
Travel and meetings	13,450	129,948	9,683	47,652	79	12,238	7,142	18,517	18,830	495	258,034	27,287	-	285,321
Other direct program costs	61,007	36,716	2,053	13,556	803	703	4,012	24,538	7,044	35,106	185,538	65,624	3,429	254,591
Fiscal and administrative	32,897	100	8,829	1,424	164	8,408	3,175	33,847	1,378	2,310	92,532	86,720	-	179,252
Building and grounds maintenance	150,839	34,515	80	5,648	-	7,399	3,936	4,943	1,709	10,393	219,462	-	-	219,462
Interest expense	79,312	852	2,489	382	-	78	25	1,804	328	-	85,270	-	-	85,270
Vehicle expense	8,119	-	-	124,527	-	-	98	88,021	-	-	220,765	-	-	220,765
Insurance	65,884	10,481	797	3,613	1,598	3,540	10,144	5,965	-	3,859	105,881	37,551	-	143,432
Maintenance of equipment and rental	12,350	42,704	6,596	6,971	236	4,844	606	21,210	16,539	8,969	121,025	12,431	-	133,456
Fixed fees	4,838	-	75	39	-	2,037	-	1,348	5,605	-	13,942	584	-	14,526
Total Direct Expenses	1,295,519	3,171,577	601,621	1,810,631	72,341	585,935	1,151,632	9,943,891	1,287,154	212,242	20,132,543	1,204,546	3,429	21,340,518
Indirect Expenses														
Indirect costs	130,828	305,710	63,254	117,621	7,218	61,466	64,809	334,790	118,850	-	1,204,546	(1,204,546)	-	-
Total Direct & Indirect expenses	$ 1,426,347	$ 3,477,287	$ 664,875	$ 1,928,252	$ 79,559	$ 647,401	$ 1,216,441	$ 10,278,681	$ 1,406,004	$ 212,242	$ 21,337,089	$ -	$ 3,429	$ 21,340,518

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	$ 323,177	$ 1,644,947	$ 424,637	$ 680,490	$ 44,947	$ 422,973	$ 757,036	$ 1,380,748	$ 564,893	$ 56,045	$ 6,299,893	$ 608,842	$ -	$ 6,908,735
Payroll taxes and benefits	99,401	449,995	109,489	133,770	11,318	97,590	199,734	382,084	116,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,962,956	10,442,285	-	-	29,613,593	-	-	29,613,593
Consumable supplies	7,038	218,956	6,679	8,279	356	55,076	33,428	431,354	321,162	1,396	1,083,724	25,899	-	1,109,623
Space costs and rentals	12,646	223,207	46,839	21,512	6,478	-	99,995	150,500	72,300	-	633,477	130,652	-	764,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,903	18,553	42,626	7,110	67,389	527,962	-	-	527,962
In-kind expended	-	219,362	-	24,948	-	-	128,764	-	106,177	-	479,251	-	-	479,251
Consultants and contractors	55,409	13,668	6,228	23,620	-	19,786	132,557	12	12,704	-	263,984	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,069	1,592	11,819	30,814	45,326	25,978	30,465	445,051	5,226	-	450,277
Travel and meetings	751	89,760	8,152	38,208	392	2,635	16,195	24,004	15,328	125	195,550	20,687	-	216,237
Other direct program costs	9,862	51,628	1,278	7,988	429	1,550	7,088	34,790	6,788	36,315	157,716	84,852	3,315	245,883
Fiscal and administrative	6,024	264	15,594	294	39	8,239	5,125	24,030	1,744	3,100	64,453	124,673	-	189,126
Building and grounds maintenance	156,544	94,147	58	13,630	-	8,548	4,875	576	17,874	7,010	303,262	-	-	303,262
Interest expense	84,491	1,668	683	247	76	-	116	1,914	537	-	89,732	-	-	89,732
Vehicle expense	5,186	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	56,280	8,422	663	3,755	1,598	1,619	8,434	6,299	-	3,155	90,225	38,916	-	129,141
Maintenance of equipment and rental	53,270	20,416	5,738	9,375	4,925	5,919	17,182	18,137	5,291	7,879	148,132	16,131	-	164,263
Fixed fees	11,021	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
Total Direct Expenses	1,314,337	3,107,886	651,255	1,404,213	72,150	679,379	20,422,871	13,099,599	1,276,827	212,979	42,241,496	1,236,580	3,315	43,481,391
Indirect Expenses														
Indirect costs	133,132	299,448	69,805	119,456	6,841	71,557	137,310	275,680	123,351	-	1,236,580	(1,236,580)	-	-
Total Direct & Indirect expenses	$ 1,447,469	$ 3,407,334	$ 721,060	$ 1,523,669	$ 78,991	$ 750,936	$ 20,560,181	$ 13,375,279	$ 1,400,178	$ 212,979	$ 43,478,076	$ -	$ 3,315	$ 43,481,391

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 551,850	$ 571,405
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	529,444	527,962
Gain on disposal of property	(800)	(6,817)
(Increase) decrease in assets:		
Accounts receivable	(19,846)	(217,272)
Pledges receivable	(92,680)	(23,016)
Inventories	20,635	(63,650)
Prepaid expenses	(40,915)	(77)
Increase (decrease) in liabilities:		
Accounts payable	(182,712)	193,971
Accrued compensated absences	(22,552)	21,435
Accrued salaries	(997)	9,241
Accrued expenses	11,037	(21,643)
Refundable advances	(318,051)	(42,969)
Other liabilities	(206,982)	257,056
NET CASH PROVIDED BY OPERATING ACTIVITIES	227,431	1,205,626
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	800	8,091
Purchases of property and equipment	(30,198)	(161,013)
NET CASH USED IN INVESTING ACTIVITIES	(29,398)	(152,922)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(191,625)	(139,920)
NET CASH USED IN FINANCING ACTIVITIES	(191,625)	(139,920)
NET INCREASE IN CASH AND RESTRICTED CASH	6,408	912,784
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	6,128,106	5,215,322
CASH AND RESTRICTED CASH, END OF YEAR	$ 6,134,514	$ 6,128,106
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 84,383	$ 88,845

See Notes to Consolidated Financial Statements

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction, and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 14 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 208 volunteers, ages 55 and older, of which 50 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 15,000 hours yearly.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 4 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,* the Section 202 Capital Advance is considered to be a major program. A separate audit is performed as it relates to Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance*). An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. and affiliate have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

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

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

The Organization has net assets with donor restrictions of $345,377 and $290,795 at June 30, 2024 and 2023, respectively. See **Note 12**.

Contributions

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

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United States because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. This is the basis to determine expected credit losses for receivables. The Organization believes that the composition of receivables at year-end is consistent with historical conditions. The Organization does not charge interest on outstanding accounts receivable.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of $5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated $85,188 and $403,239 as of June 30, 2024 and 2023, respectively.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Nonprofit tax status

The Organization is a not-for-profit, Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes,* which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. Management does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2024 and 2023, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2024 and 2023.

As of June 30, 2024 and 2023, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of $284,892 and $192,212, respectively. This amount is included in contributions in the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

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

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2024 and 2023 was $16,164 and $20,143, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "*Simplifying the Presentation of Debt Issuance Costs.*" The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of $887 has been included with interest expense in the consolidated statements of functional expenses for both 2024 and 2023.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Cornerstone derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment unit is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration Cornerstone expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

New Accounting Pronouncement

At July 1, 2023, the Organization adopted FASB ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization's financial statements but did change how the allowance for credit losses is determined.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents, undesignated	$ 4,658,626	$ 4,400,730
Restricted cash, Guardianship Services Program	1,026,499	1,313,655
Accounts receivable	2,044,392	2,024,546
Pledges receivable	284,892	192,212
Restricted cash	449,389	413,721
Total financial assets	8,463,798	8,344,864
Less amounts not available to be used within one year:		
Net assets with donor restrictions	345,377	290,795
Restricted cash, Guardianship Services Program	1,026,499	1,313,655
Restricted cash	449,389	413,721
Less net assets with time restrictions to be met in less than a year	(310,948)	(254,537)
Amounts not available within one year	1,510,317	1,763,634
Financial assets available to meet general expenditures over the next twelve months	$ 6,953,481	$ 6,581,230

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $3,352,000 and $6,982,000 at June 30, 2024 and 2023, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to $250,000. Cash balances may exceed the insured limits at times throughout the year.

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

	2024	2023
Cash, operations	$ 4,658,626	$ 4,400,730
Restricted cash, current	1,026,499	1,313,655
Restricted cash, long term	449,389	413,721
Total cash and restricted cash	$ 6,134,514	$ 6,128,106

Cash Restrictions

The Organization was required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7.** It was required to maintain a balance of $19,968 in the account, which was restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

Amounts withdrawn to make payments of debt service were required to be replenished with monthly deposits until the maximum required deposit balance was achieved. As the note payable was paid off during the year ended June 30, 2024, there was no balance at June 30, 2024. The balance at June 30, 2023 was $20,079 and is included in restricted cash in the Consolidated Statements of Financial Position for the year ended June 30, 2023. The Organization made all of their scheduled deposits for the years ended June 30, 2024 and 2023.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is $173,817 and is equal to 12 monthly payments. The balance as of June 30, 2024 and 2023 was $174,841, and the Organization was in compliance with this requirement. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2024 and 2023 was $1,026,499 and $1,313,655, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2024 and 2023 was $1,026,499 and $1,313,655, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Consolidated Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2024 and 2023 was $274,548 and $218,801, respectively. See **Note 14**.

NOTE 4. INVENTORY

In 2024 and 2023, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2024 and 2023 consists of weatherization materials, totaling $102,774 and $123,409, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2024:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 10,149,618	$ 5,137,508	$ 5,012,110
Equipment	2,262,710	1,857,361	405,349
Construction in progress	-	-	-
Land	418,840	-	418,840
	$ 12,831,168	$ 6,994,869	$ 5,836,299

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Property consists of the following at June 30, 2023:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 10,119,418	$ 4,630,469	$ 5,488,949
Equipment	2,278,559	1,892,030	386,529
Construction in progress	42,114	-	42,114
Land	418,840	-	418,840
	$ 12,858,931	$ 6,522,499	$ 6,336,432

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2024 and 2023 totaled $529,444 and $527,962, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2024 and 2023, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2024 and 2023, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of $227,225 and $249,777, respectively.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2024 and 2023 consisted of the following:

	2024	2023
Note payable with the USDA requiring 360 monthly installments of $1,664, including interest at 5% per annum. Secured by general business assets. The note was paid off during 2024.	$ -	$ 64,236
Note payable with a bank requiring 120 monthly installments of $2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	209,941	236,057

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

	2024	2023
Bond payable with a bank requiring monthly installments of $14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,173,841	2,276,888
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	250,000	250,000
Total long term debt before unamortized debt issuance costs	4,251,382	4,444,781
Unamortized debt issuance costs	(7,383)	(8,270)
Total long term debt	4,243,999	4,436,511
Less current portion due within one year	(135,315)	(139,961)
	$ 4,108,684	$ 4,296,550

The scheduled maturities of long-term debt as of June 30, 2024 are as follows:

Years ending June 30	Amount
2025	$ 135,315
2026	140,153
2027	143,926
2028	148,439
2029	153,097
Thereafter	3,530,452
	$ 4,251,382

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

As described at **Note 3**, the Organization was required to maintain a reserve account with a bank for the first note payable listed above.

NOTE 8. DEMAND NOTE PAYABLE

The Organization has available a $750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest for the years ended June 30, 2024 and 2023 at 9.50% and 9.25% per annum, respectively. There was no balance outstanding at June 30, 2024 and 2023. The line is subject to renewal each February.

NOTE 9. OPERATING LEASES

The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk-free borrowing rates commensurate with the lease terms, which was 3.01%, at the time of implementing ASU 2016-02, *Leases (Topic 842)*. Common expenses, classified as space costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month-to-month basis. For the years ended June 30, 2024 and 2023, the annual rent expense for leased facilities and office equipment totaled $189,337 and $192,365, respectively.

The weighted average remaining lease term at June 30, 2024 is 1.64 years and the weighted average discount rate at June 30, 2024 is 3.09%.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Lease liability maturities as of June 30, 2024 are as follows:

Year Ending June 30:	Amount
2025	$ 59,685
2026	52,460
2027	11,372
2028	4,737
Total undiscounted lease liability	128,254
Less imputed interest	(4,437)
Total lease liability	$ 123,817

Subsequent to year end, the Organization entered into multiple lease agreements for office equipment, ranging from four to five years. The future minimum lease payments on these leases are as follows:

Year ending June 30:	Amount
2025	$ 12,780
2026	15,336
2027	15,336
2028	15,336
2029	15,046
Thereafter	2,498
	$ 76,332

NOTE 10. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, Transportation and Elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2024 are as follows:

	Head Start	Senior Meals	Transportation	Total
Professional services and services for disabled	$ 68,708	$ -	$ 26,675	$ 95,383
Packing, setup and delivery of congregate and home delivered meals	-	141,565	-	141,565
	$ 68,708	$ 141,565	$ 26,675	$ 236,948

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	Head Start	Senior Meals	Total
Professional services and services for disabled	$ 76,770	$ -	$ 76,770
Packing, setup and delivery of congregate and home delivered meals	-	102,077	102,077
	$ 76,770	$ 102,077	$ 178,847

Numerous volunteers have donated significant amounts of time to the Organization's program services. Although no amounts have been reflected in the consolidated financial statements, management estimates the fair value of those services to be approximately $400,250 and $367,930 for the years ended June 30, 2024 and 2023, respectively.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2024 are as follows:

	Head Start	Senior Meals	Transportation	RSVP	Total
Difference between rent paid and market rate	$ 68,291	$ 5,500	$ 6,818	$ 1,600	$ 82,209

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	Head Start	Senior Meals	Total
Difference between rent Paid and market rate	$ 69,097	$ 4,100	$ 73,197

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2024 are as follows:

	Head Start	RSVP	Transportation	Total
Employee use of home	$ 79,563	$ -	$ -	$ 79,563
Donated goods	-	560	23,283	23,843
Total	$ 79,563	$ 560	$ 23,283	$ 103,406

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2023 are as follows:

	Head Start	Homeless	Transportation	Total
Employee use of home	$ 73,495	$ -	$ -	$ 73,495
Donated goods	-	-	24,948	24,948
Hotel rooms for homeless clients	-	128,764		128,764
Total	$ 73,495	$ 128,764	$ 24,948	$ 227,207

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

NOTE 11. CONCENTRATION OF RISK

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2024 and 2023, approximately $16,920,800 (77%) and $39,361,300 (89%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2024 and 2023, approximately 60% and 61%, respectively, of Cornerstone's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone's assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, Cornerstone operates in a regulated environment. The operation of Cornerstone is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 12. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2024 and 2023:

	2024	2023
Temporary municipal funding	$ 284,892	$ 192,212
Restricted buildings	34,431	36,257
FAP/EAP	1,681	14,092
Head Start	1,472	3,577
Loans – HSGP	22,901	23,484
RSVP program funds	-	15,708
CC Coos	-	5,099
CC Carroll	-	180
CC Grafton	-	180
LIWAP Program	-	6
Total net assets with donor restrictions	$ 345,377	$ 290,795

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

NOTE 13. COMMITMENTS AND CONTINGENCIES

Grant Compliance

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department’s satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

NOTE 14. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone’s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of $264,483 and $207,956 were held in a segregated account at June 30, 2024 and 2023, respectively.

During the year ended June 30, 2023, HUD approved a loan from the replacement reserve account to the operating account to cover operating expenses due to the delay in HAP vouchers being processed by HUD. During the year ended June 30, 2024, the $26,649 loan was paid back to the replacement reserve account. HUD restricted deposits generally are not available for operating purposes.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of $6,455 and $6,454 were held in a segregated account for the years ended June 30, 2024 and 2023, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2024 and 2023 $3,610 and $4,391, respectively, were held in a segregated account and generally are not available for operating purposes.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of Cornerstone's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to $250 per unit.

NOTE 15. SUBSEQUENT EVENTS

The Organization has evaluated events through November 13, 2024, which is the date that the financial statements were available to be issued.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011936-03-01	$ 1,807,043
Head Start	93.600		01CH011936-04-00	1,250,524
			CLUSTER TOTAL	3,057,567
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHLIEA/2301NHLIEE	242,563
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2401NHLIEA	6,750,796
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2301NHLIEA	433,706
			TOTAL	7,427,065
Low-Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2401NHLWC5/6	295,798
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	SEAS2101NHOASS	9,463
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-07-TRANS-11	115,581
			TOTAL	125,044
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	279,075
ARPA - Special Programs for the Aging - Title III, Part C - Nutrition Services (HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	134,975
			TOTAL	414,050
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	79,730
			CLUSTER TOTAL	618,824
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	SS-2019-BHS-02-COMMU-05-A02 & A03	445,363
National Family Caregiver Support, Title III, Part E	93.052	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	32,370
State Health Insurance Assistance Program	93.324	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	15,677
Medicare Enrollment Assistance Program	93.071	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	9,525
Special Programs for the Aging, Title IV, and Title II, Discretionay Projects	93.048	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	8,950
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	SS-2022-DPHS-13-REGIO-01-A01	562,440
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2021-DLTSS-08-SERVI-07-A02	82,769
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	121,538
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	SS-2022-DBH-01-GUARD-02	26,839
			TOTAL	231,146
Total U.S. Department of Health and Human Services				$ 12,704,725

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	DE-EE0009916	$ 392,962
BIL - Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	DE-EE00100001	632,963
Total U.S. Department of Energy				$ 1,025,925
U.S. Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002		22SRFNH001	$ 40,269
Total U.S. Corporation for National and Community Service				$ 40,269
U.S. Department of Agriculture				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	$ 154,628
Total U.S. Department of Agriculture				$ 154,628
U.S. Department of Transportation				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	04-96-96-964010-2916-072-5	$ 307,406
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	State of New Hampshire Department of Transportation	04-96-96-964010-2916-072-5	372,088
			CLUSTER TOTAL	372,088
Total U.S. Department of Transportation				$ 679,494
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	RFA-2023-DEHS-01-EMERG-03-A01	$ 88,139
CV-Emergency Solutions Grant Program	14.231	State of NH Governor's Office for Emergency Relief & Recovery	RFA-2023-DEHS-01-EMERG-03-A01	125,886
			TOTAL	214,025
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	9,563
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2024-DBH-13-CONTI-01	188,619
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-05	122,170
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2023-DEHS-07-YOUTH-02	29,373
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2023-DEHS-07-YOUTH-01	16,863
			TOTAL	366,588
Total U.S Department of Housing and Urban Development				$ 580,613

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury				
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		159,281
Emergency Rental Assistance Program	21.023	State of New Hampshire Department of Health and Human Services	RFA-2024-DBH-03-COLDW-06	79,634
Total U.S. Department of the Treasury				$ 238,915
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 15,424,569
NON-FEDERAL				
Electrical Assistance Program		Community Action Program Belknap-Merrimack Counties, Inc.		$ 259,317

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

To the Board of Directors of
Tri-County Community Action Program, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States , the financial statements of Tri-County Community Action Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of functional expenses, and cash flows for the years then ended, the related notes to the financial statements, and the related statement of activities for the year ended June 30, 2024 and have issued our report thereon dated November 13, 2024.

Report on Internal Control over Financial Reporting

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

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

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2024

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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

To the Board of Directors of
Tri-County Community Action Program, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program, Inc.'s major federal programs for the year ended June 30, 2024. Tri-County Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

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

Report on Internal Control over Compliance

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

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

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

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 13, 2024

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.

2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.*

5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.

6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.

7. The programs tested as major programs included:

   U.S. Department of Health & Human Services, Low Income Home Energy Assistance Program – ALN 93.568

   U.S. Department of the Energy, Weatherization Assistance for Low Income Persons – ALN 81.042

   U.S. Department of Health & Human Services, Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises – ALN 93.391

   NON- Federal, Public Utilities, Electrical Assistance Program

8. The threshold for distinguishing Type A and B programs was $750,000.

9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration ◆ Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management ◆ Budget performance and financial reporting
Innovative solutions & problem solving ◆ Capacity building
Professional presentations ◆ Public speaking
Dedication ◆ Imagination ◆ Determination ◆ Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.
Chief Executive Officer
Berlin, NH ***2018 - current FT employment***

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018
Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016
Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2015
Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)
Bethlehem, NH current PT employment
Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.
Direct Services/Volunteer Coordinator: Support Center at Burch House
Littleton, New Hampshire 1997 to 2007
Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12 ; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program
Woodsville, New Hampshire 1999-2001
Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter
Jefferson, New Hampshire 1996-1999
Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education

BS in Human Services, Springfield College School of Human Services, Boston, MA
Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)
Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected *2006-2010*
- Chairman, Arts Alliance of Northern New Hampshire *2000-2003*, *Treasurer 1996-1998*
- Chairman, Haverhill Area Family Violence Council *1998-2003*
- Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- Board Member, Women's Rural Entrepreneurial Network *2014; Individual Member 2008-2017*
- Bethlehem Planning Board *2010 - 2015*
- Bethlehem Conservation Commission *2006 - current*
- Granite United Way, North Country Cabinet Member *2011-2012*
- TCCAP: Commendation- Division Director Award, *2011*
- Bethlehem Citizen's Advisory Committee on Recycling *2007-2010*
- Licensed Foster Parent, State of NH *2000-2006*
- Small Business Owner : Aurora Energies *2015- current*
- Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist *1997- current*
- Member, United States Figure Skating Association/International Skating Institute *current since 1993*

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH 06/2013-Present

CFO (2017 – Present)
Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of $18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)
RANDALL PILOTTE RESUME:

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH 03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of $200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH 05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

Brenda Gagne
Chief Program Officer
Tri County Community Action Program Inc.

Professional Summary:
Successful oversight of the day to day aspects and operations of Tri County CAP's Transit, Guardianship and Energy Assistance Programs.

Experience:

Tri County Community Action Program, Inc.
6/30/2020 - Present
Department Head, Economic Supports
6/5/2022 Chief Programs Officer

Tri County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
5/2017 – 6/30/2020
Director of Transportation

Responsibilities include;
Overseeing the operations and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Tri-County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
7/2004-5/2017
Operations Manager

Responsibilities include;
*Running the daily operations of a public transit and para transit service.
*Facility Management.
*Gathering statistics
*Quarterly reporting to NHDOT and BEAS.
*Preparing quarterly invoices to BEAS and NHDOT
*Weekly employee scheduling, staff management.
*Creating procedure manuals
*Grant writing
*Budget preparation
*Writing Warrant Articles
*Drug & Alcohol Testing
*Emergency Preparedness

Mountain Village Construction
P.O. Box 96
Milan, N.H. 03588
5/1995 - 1/2004
Accounts Manager/Office Manager

Responsibilities included;
*Customer service.
*Accounting using Quick Books Pro.

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

*Preparing payroll and Tax Payments.
*Preparing Customer Statements and Invoices.
*Accounts Receivable and Accounts Payable.
*Creating and running Profit and Loss Reports.
*Data Entry.
*Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.
P.O. Box 300
Milan, N.H. 03588
6/1997 - 3/2002
Parks and Recreation Director

Responsibilities included;
*Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
*Development of new programs and year round activities.
*Producing yearly budgets.
*Equipment and materials purchasing.
*Organizing and supervising a large Volunteer staff.
*Working with the public to create new programs.
*Coordinating with the Milan Village School on athletic and after school programs.
*Applying for Federal and State Grants.

Education:

- Graduate Gorham High School
  Gorham NH
- Granite State College
  Emergency Management
- Southern New Hampshire University
  Bachelor of Business Administration

NHDOT Courses
Fundamentals of Successful Project Management, MTAP/RTAP Financial Management Course
Basics of Facilities Management Seminar (Facility Maintenance Plan), Transit Security Workshop
FTA Drug & Alcohol Workshop, Emergency Planning and Disaster Management, NH Conference on Statewide Emergency Preparedness, Procurement for Small and Medium Transit Systems.

Certified Training and Safety Reviewer
Community Transportation Association of America
June 2009

Certified Safety and Security Officer
Community Transportation Association of America
10/2010

Tri State Transit Conference
9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017

Grant Writing Workshop
New Hampshire Community Technical College
Berlin NH 10/2005

Docusign Envelope ID: 7F3FAFBB-3CA4-88AB-83A1-0036E653DDD8

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: **Tri-County Community Action Program, Inc.**

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jeanne Robillard	Chief Executive Officer	$0.00	$155,012.00
Randall Pilotte	Chief Financial Officer	$0.00	$100,888.00
Brenda Gagne	Chief Program Officer	$0.00	$90,480.00