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 27, 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 in bold to continue providing transportation services to support older adults and individuals with disabilities, statewide, by exercising contract renewal options by increasing the total price limitation by $2,755,168.20 from $5,055,371.70 to $7,810,539.90 and by extending the completion dates from June 30, 2026 to June 30, 2028, effective July 1, 2026, upon Governor and Council approval. 51% Federal Funds. 49% General Funds.

The original contracts were approved by Governor and Council on January 18, 2023, item #13 and amended on April 10, 2024, item #6.

Vendor Name	Vendor Code	Area Served	Current Price Limitation	Increase (Decrease) Amount	Revised Price Limitation
Community Action Partnership of Strafford County – Dover, NH	177200	Strafford County	$116,874.90	$82,062.00	$198,936.90
Community Action Program Belknap and Merrimack Counties, Inc. – Concord, NH	177203	Belknap and Merrimack Counties	$914,963.10	$528,468.00	$1,443,431.10
Easter Seals New Hampshire, Inc. – Manchester, NH	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	$355,531.50	$181,861.80	$537,393.30
Gibson Center for Senior Services, Inc – North Conway, NH	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	$97,769.40	$69,936.00	$167,705.40

Grafton County Senior Citizens Council, Inc. – Lebanon, NH	177675	Grafton County	$918,121.50	$435,408.00	$1,353,529.50
Home Healthcare, Hospice and Community Services, Inc. - Keene, NH	177274	Keene	$457,488.60	$261,414.00	$718,902.60
Newport Senior Center, Inc. – Newport, NH	177250	Newport	$145,074.90	$93,342.00	$238,416.90
North Conway Community Center – North Conway, NH	154150	Carroll County	$23,800.80	$0	$23,800.80
Rockingham Nutrition & Meals on Wheels Program, Inc. – Brentwood, NH	155197	Rockingham County	$675,728.40	$296,015.40	$971,743.80
Southwestern Community Services, Inc. – Keene, NH	177511	Sullivan County	$340,247.10	$269,028.00	$609,275.10
St. Joseph Community Services, Inc. – Merrimack, NH	155093	Manchester	$140,971.80	$87,420.00	$228,391.80
Tri-County Community Action Program, Inc. (Tri-County Cap) – Berlin, NH	177195	Carroll County, Coos County and Grafton County	$868,799.70	$450,213.00	$1,319,012.70
		TOTAL	**$5,055,371.70**	**$2,755,168.20**	**$7,810,539.90**

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

See attached fiscal details.

EXPLANATION

The purpose of this request is to exercise available contract renewal options for the Contractors to continue providing on-demand, tailored transportation options to eligible adults ages 60 and older and individuals with disabilities, statewide, to and from their homes for medical appointments, grocery shopping, and other basic needs. Additionally, transportation services are provided for these individuals to attend social and recreational activities, which can be instrumental in maintaining their health and independence, as well as reduce social isolation. The Contractors provide the transportation services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Approximately 305,000 trips will be provided to over 45,000 older adults during State Fiscal Years 2027 and 2028.

The Department will continue to monitor services through review and assessment of quarterly Program Service Reports required of the Contractors, which include but are not limited to:

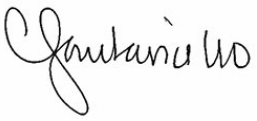
- Number of individuals served by town and in the aggregate.
- Number of unduplicated individuals served.
- Any unmet need or waiting list including the length of time each individual has been on the waiting list.

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 the two (2) years remaining available.

Should the Governor and Council not authorize this request, older adults and individuals with disabilities will not have access to transportation for medical and other appointments, or necessary trips to maintain their independence in the community. These individuals are at increased risk of social isolation, reduced access to medical care, and an increased risk of chronic illnesses and health issues. Lack of transportation leads to missed appointments and heightened, often preventable emergency situations. Furthermore, it can contribute to depression; malnutrition; and/or premature placement into a higher level of care.

Source of Federal Funds: Assistance Listing Number 93.044, FAIN 2501NHOASS.

Respectfully submitted,



For:

Lori A. Weaver
Commissioner

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, ADM ON AGING (51% Fed 49% Gen)

	Community Action Program Belknap-Merrimack Counties, Inc				**Vendor = 177203-B001**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
CAP BM	2023	512-500352	Transportation of Clients	48130315	$ 128,169.00		$ 128,169.00
CAP BM	2024	512-500352	Transportation of Clients	48130315	$ 258,326.10		$ 258,326.10
CAP BM	2025	512-500352	Transportation of Clients	48130315	$ 264,234.00		$ 264,234.00
CAP BM	2026	512-500352	Transportation of Clients	48130315	$ 264,234.00		$ 264,234.00
CAP BM	2027	512-500352	Transportation of Clients	48130315	$ -	$ 264,234.00	$ 264,234.00
CAP BM	2028	512-500352	Transportation of Clients	48130315	$ -	$ 264,234.00	$ 264,234.00
CAP BM	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 914,963.10**	**$ 528,468.00**	**$ 1,443,431.10**

	Communit Action Partnership of Strafford County				**Vendor = 177200-B004**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
CAP Strafford	2023	512-500352	Transportation of Clients	48130315	$ 6,697.50		$ 6,697.50
CAP Strafford	2024	512-500352	Transportation of Clients	48130315	$ 28,115.40		$ 28,115.40
CAP Strafford	2025	512-500352	Transportation of Clients	48130315	$ 41,031.00		$ 41,031.00
CAP Strafford	2026	512-500352	Transportation of Clients	48130315	$ 41,031.00		$ 41,031.00
CAP Strafford	2027	512-500352	Transportation of Clients	48130315	$ -	$ 41,031.00	$ 41,031.00

CAP Strafford	2028	512-500352	Transportation of Clients	48130315	$ -	$ 41,031.00	$ 41,031.00
CAP Strafford	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
					$ 116,874.90	**$ 82,062.00**	**$ 198,936.90**

	Easter Seals - Special Transit				**Vendor = 177204-B004**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Easter Seals	2023	512-500352	Transportation of Clients	48130315	$ 82,738.80		$ 82,738.80
Easter Seals	2024	512-500352	Transportation of Clients	48130315	$ 90,930.90		$ 90,930.90
Easter Seals	2025	512-500352	Transportation of Clients	48130315	$ 90,930.90		$ 90,930.90
Easter Seals	2026	512-500352	Transportation of Clients	48130315	$ 90,930.90		$ 90,930.90
Easter Seals	2027	512-500352	Transportation of Clients	48130315	$ -	$ 90,930.90	$ 90,930.90
Easter Seals	2028	512-500352	Transportation of Clients	48130315	$ -	$ 90,930.90	$ 90,930.90
Easter Seals	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 355,531.50**	**$ 181,861.80**	**$ 537,393.30**

	Gibson Center for Seniors				**Vendor = 155344-B001**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Gibson	2023	512-500352	Transportation of Clients	48130315	$ 8,544.60		$ 8,544.60
Gibson	2024	512-500352	Transportation of Clients	48130315	$ 19,288.80		$ 19,288.80
Gibson	2025	512-500352	Transportation of Clients	48130315	$ 34,968.00		$ 34,968.00
Gibson	2026	512-500352	Transportation of Clients	48130315	$ 34,968.00		$ 34,968.00
Gibson	2027	512-500352	Transportation of Clients	48130315	$ -	$ 34,968.00	$ 34,968.00

Gibson	2028	512-500352	Transportation of Clients	48130315	$ -	$ 34,968.00	$ 34,968.00
Gibson	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 97,769.40**	**$ 69,936.00**	**$ 167,705.40**

	Grafton County Senior Citizens Council, Inc				**Vendor = 177675-B002**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Grafton	2023	512-500352	Transportation of Clients	48130315	$ 164,349.60		$ 164,349.60
Grafton	2024	512-500352	Transportation of Clients	48130315	$ 318,363.90		$ 318,363.90
Grafton	2025	512-500352	Transportation of Clients	48130315	$ 217,704.00		$ 217,704.00
Grafton	2026	512-500352	Transportation of Clients	48130315	$ 217,704.00		$ 217,704.00
Grafton	2027	512-500352	Transportation of Clients	48130315	$ -	$ 217,704.00	$ 217,704.00
Grafton	2028	512-500352	Transportation of Clients	48130315	$ -	$ 217,704.00	$ 217,704.00
Grafton	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
					$ 918,121.50	**$ 435,408.00**	**$ 1,353,529.50**

	Newport Senior Center				**Vendor = 177250-B002**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Newport	2023	512-500352	Transportation of Clients	48130315	$ 19,020.90		$ 19,020.90
Newport	2024	512-500352	Transportation of Clients	48130315	$ 32,712.00		$ 32,712.00
Newport	2025	512-500352	Transportation of Clients	48130315	$ 46,671.00		$ 46,671.00
Newport	2026	512-500352	Transportation of Clients	48130315	$ 46,671.00		$ 46,671.00
Newport	2027	512-500352	Transportation of Clients	48130315	$ -	$ 46,671.00	$ 46,671.00

Newport	2028	512-500352	Transportation of Clients	48130315	$ -	$ 46,671.00	$ 46,671.00
Newport	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 145,074.90**	**$ 93,342.00**	**$ 238,416.90**

	Rockingham Nutrition/Meals on Wheels				**Vendor = 155197-B001**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Rockingham	2023	512-500352	Transportation of Clients	48130315	$ 126,124.50		$ 126,124.50
Rockingham	2024	512-500352	Transportation of Clients	48130315	$ 253,588.50		$ 253,588.50
Rockingham	2025	512-500352	Transportation of Clients	48130315	$ 148,007.70		$ 148,007.70
Rockingham	2026	512-500352	Transportation of Clients	48130315	$ 148,007.70		$ 148,007.70
Rockingham	2027	512-500352	Transportation of Clients	48130315	$ -	$ 148,007.70	$ 148,007.70
Rockingham	2028	512-500352	Transportation of Clients	48130315	$ -	$ 148,007.70	$ 148,007.70
Rockingham	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
					$ 675,728.40	**$ 296,015.40**	**$ 971,743.80**

	Carroll County RSVP				**Vendor = 154150-R200**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
North Conway	2023	512-500352	Transportation of Clients	48130315	$ 3,440.40		$ 3,440.40
North Conway	2024	512-500352	Transportation of Clients	48130315	$ 3,440.40		$ 3,440.40
North Conway	2025	512-500352	Transportation of Clients	48130315	$ 8,460.00		$ 8,460.00
North Conway	2026	512-500352	Transportation of Clients	48130315	$ 8,460.00		$ 8,460.00
Carroll Cnty RSVP	2027	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -

Carroll Cnty RSVP	2028	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
Carroll Cnty RSVP	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 23,800.80**	**$ -**	**$ 23,800.80**

	Southwestern Community Services				**Vendor = 177511-B001**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Southwestern	2023	512-500352	Transportation of Clients	48130315	$ 21,967.80		$ 21,967.80
Southwestern	2024	512-500352	Transportation of Clients	48130315	$ 49,251.30		$ 49,251.30
Southwestern	2025	512-500352	Transportation of Clients	48130315	$ 134,514.00		$ 134,514.00
Southwestern	2026	512-500352	Transportation of Clients	48130315	$ 134,514.00		$ 134,514.00
Southwestern	2027	512-500352	Transportation of Clients	48130315	$ -	$ 134,514.00	$ 134,514.00
Southwestern	2028	512-500352	Transportation of Clients	48130315	$ -	$ 134,514.00	$ 134,514.00
Southwestern	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
					$ 340,247.10	**$ 269,028.00**	**$ 609,275.10**

	St. Joseph Community Services				**Vendor = 155093-B001**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
St Jos	2023	512-500352	Transportation of Clients	48130315	$ 17,850.60		$ 17,850.60
St Jos	2024	512-500352	Transportation of Clients	48130315	$ 35,701.20		$ 35,701.20
St Jos	2025	512-500352	Transportation of Clients	48130315	$ 43,710.00		$ 43,710.00
St Jos	2026	512-500352	Transportation of Clients	48130315	$ 43,710.00		$ 43,710.00
St Jos	2027	512-500352	Transportation of Clients	48130315	$ -	$ 43,710.00	$ 43,710.00

St Jos	2028	512-500352	Transportation of Clients	48130315	$ -	$ 43,710.00	$ 43,710.00
St Jos	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
					$ 140,971.80	**$ 87,420.00**	**$ 228,391.80**

	Tri-County Community Action Program				**Vendor = 177195-B009**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
Tri-County CAP	2023	512-500352	Transportation of Clients	48130315	$ 125,236.20		$ 125,236.20
Tri-County CAP	2024	512-500352	Transportation of Clients	48130315	$ 293,350.50		$ 293,350.50
Tri-County CAP	2025	512-500352	Transportation of Clients	48130315	$ 225,106.50		$ 225,106.50
Tri-County CAP	2026	512-500352	Transportation of Clients	48130315	$ 225,106.50		$ 225,106.50
Tri-County CAP	2027	512-500352	Transportation of Clients	48130315	$ -	$ 225,106.50	$ 225,106.50
Tri-County CAP	2028	512-500352	Transportation of Clients	48130315	$ -	$ 225,106.50	$ 225,106.50
Tri-County CAP	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 868,799.70**	**$ 450,213.00**	**$ 1,319,012.70**

	Home Healthcare Hospice (HHHCS)				**Vendor = 177274-B002**		
	Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
VNA @ HCS	2023	512-500352	Transportation of Clients	48130315	$ 65,367.60		$ 65,367.60
VNA @ HCS	2024	512-500352	Transportation of Clients	48130315	$ 130,707.00		$ 130,707.00
VNA @ HCS	2025	512-500352	Transportation of Clients	48130315	$ 130,707.00		$ 130,707.00
VNA @ HCS	2026	512-500352	Transportation of Clients	48130315	$ 130,707.00		$ 130,707.00

VNA @ HCS	2027	512-500352	Transportation of Clients	48130315	$ -	$ 130,707.00	$ 130,707.00
VNA @ HCS	2028	512-500352	Transportation of Clients	48130315	$ -	$ 130,707.00	$ 130,707.00
VNA @ HCS	2029	512-500352	Transportation of Clients	48130315	$ -	$ -	$ -
			Subtotal		**$ 457,488.60**	**$ 261,414.00**	**$ 718,902.60**
			Total 7872		**$ 5,055,371.70**	**$ 2,755,168.20**	**$ 7,810,539.90**

State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Community Action Partnership of Strafford County ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $198,936.90

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6. 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/27/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Community Action Partnership of Strafford County

4/21/2026
Date

DocuSigned by:
Betsey Andrews Parker
85195ADCCB0646E...

Name: Betsey Andrews Parker
Title: CEO

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

OFFICE OF THE ATTORNEY GENERAL

4/28/2026
Date

DocuSigned by:
Robyn Guarino
74873484494146O...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Strafford County.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all

invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) #93.044; FAINs #2201NHOASS, #2301NHOASS, and #2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	475	$14.10 per one way trip	$6,697.50

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	1,994	$14.10 per one way trip	$28,115.40

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	2910	$14.10 per one way trip	$41,031.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	2910	$14.10 per one way trip	$41,031.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	2910	$14.10 per one way trip	$41,031.00

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	2910	$14.10 per one way trip	$41,031.00

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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 PARTNERSHIP OF STRAFFORD COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 25, 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: **65583**

Certificate Number: **0007900344**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 6th day of April A.D. 2026.

David M. Scanlan
Secretary of State

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CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Treasurer/Officer of Community Action Partnership of Strafford County_____.
(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 ___November 19, __, 2025____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That _Betsey Andrews Parker, Chief Executive Officer, Jamie Swan, Chief Program Officer, and Leslie Craigen, Chief Finance Officer is duly authorized on behalf of Community Action Partnership of Strafford County to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 4/7/26

Signature of Elected Officer
Name: Steve Trozinski
Title: Board Treasurer

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/03/2025

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: Teri Davis	
CGI Insurance, Inc. 5 Dartmouth Drive Auburn NH 03032	PHONE (A/C, No, Ext): (877) 562-8954	FAX (A/C, No): (866) 574-2443
	E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Community Action Partnership of Strafford County 577 central St, Ste 10 Dover 03820	INSURER A : Hanover Insurance Company	22292
	INSURER B : Eastern Alliance	10724
	INSURER C : Philadelphia Indemnity	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 25-26 Master **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 [X] Abuse Liability: $1M GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			ZHVA192135 12	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 Professional Liability	$ 1,000,000 $ 100,000 $ 10,000 $ 1,000,000 $ 3,000,000 $ Included $ 1,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			AWVA156930	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Medical Payments	$ 1,000,000 $ $ $ $ 5,000
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ NIL			UHVA192136	07/01/2025	07/01/2026	EACH OCCURRENCE AGGREGATE	$ 4,000,000 $ 4,000,000 $
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		01000011379-2025	07/01/2025	07/01/2026	[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
C	Management Liability with Crime			PHSD1807749	07/01/2025	07/01/2026	Aggregate Per Claim Crime Aggregate	$8,000,000 $3,000,000 $1,000,000

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

Workers Comp 3A State: NH

CERTIFICATE HOLDER

State of NH, 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

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NONPROFIT COVER SHEET

A. Entity Name: Community Action Partnership of Strafford County

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

John Gagner, 577 Central Ave, Suite 10, Dover NH 03820, (603)435-2500, JGagner@StraffordCAP.org

Person responsible for Accuracy and Completeness of information provided:

Name: Betsey Andrews Parker Title: CEO

Signature: Betsey Andrews Parker

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Terry Jarvis	Town Of New Durham, Elected Official
Katrin Kasper	Town Of Lee, Elected Official
Sarah Kuhl	Banking Representative
Steve Trozinski	
Nate Bernitz	UNH Cooperative Extension
Heather Blumenfeld	Triangle Club
Bekki Carlson	Childcare
Anthony Carr	Legal Representative
Robert Harrington	MGB/WDH
Jessica Lamontagne	Elected State Representative
Brandi McKay Berry	Town of Barrington, Elected official
Ian Oneail	Banking Representative
Roxanne Osgood	Rochester Housing Authority
Rich Plourde	Revo Casino
James Rathbun	
Tom Southworth	Elected State Representative
Mark Toussaint	City of Rochester, Elected Official
Christi-Anne Walter	
Jeff Warach	City of Dover, Elected Official
Robert Warach	City of Dover, Elected Official

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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
Danielle Holt	Supervisor	60,000	0
David Welch	Driver	40,414	40,414

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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

NOTE: **Address Updated**: PO Box no longer active.

2857	Community Action Partnership of Strafford County	577 Central Ave, Ste 10	Dover	NH	03821-0160	G	5/15/2026

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

Revenue		Expenses	
Grants	$14,421,951	*Compensation of officers, directors, and key personnel*	$391,320
Donations	$268,446		
Program Services Revenue	$1,251,930	*Other salaries & wages*	$6,015,394
Interest & Dividends	$2,364	*Payroll taxes & employee benefits*	$1,032,816
All other Revenue	$2,452,412	*Occupancy, rent, utilities, and insurance*	$400,394
Total Revenue	$18,397,103	*Printing, publications, postage, office supplies, and IT*	$274,866
		All other expenses	$9,195,957
		Total Expenses	$17,310,747

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2. BALANCE SHEET

Assets	
Cash & Equivalents	$1,458,112
Investments	$26,798
Real Estate (less any depreciation)	$7,993,215
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$387,795
All other assets	$2,276,456
Total Assets	$12,142,376

Liabilities	
Accounts Payable	$219,706
Loans Payable	$2,711,019
All other liabilities	$9,211,651
Total Liabilities	$12,142,376

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community Action PARTNERSHIP of Strafford County

Administrative Office:
577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

Early Childhood Education Centers:
577 Central Avenue, Suite 50
Dover, NH 03820
603-285-9460

120 Main Street
Farmington, NH 03835
603-755-2883

150 Wakefield Street, Suite 117
Rochester, NH 03867
603-285-9461

46 Stackpole Road
Somersworth, NH 03878
603-817-5458

Family Resource Centers:
577 Central Ave, Suite 50
Dover, NH 03820
603-435-2500

10 Cold Spring Manor
Rochester, NH 03867
603-435-2500

Outreach Office:
577 Central Avenue, Suite 20
Dover, NH 03820
603-435-2500

10 Cold Spring Manor
Rochester, NH 03867
603-435-2500

Food Pantries:
577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

10 Cold Spring Manor
Rochester, NH 03867
603-435-2500

MISSION VISION &VALUES

Our Mission: To educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency.

Our Vision: To eliminate poverty in Strafford County.

Our Values: Compassion, Education, Sufficiency, Transparency, Accountability, Teamwork, Client Focus and Professionalism

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Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORTS AND REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community Action Partnership of Strafford County and Affiliate

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 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, based on our audits and the report of the other auditors, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County and Affiliate as of December 31, 2024 and 2023, 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.

We did not audit the financial statements of Academy Street Family Housing, LLC a wholly owned subsidiary, for the year ended December 31, 2024, which statements reflect total assets constituting 7.87 percent of consolidated total assets at December 31, 2024, and total revenues constituting 0.36 percent of consolidated total revenues for the year then ended. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Academy Street Family Housing, LLC, is based solely on the report of the other auditors.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Community Action Partnership of Strafford County 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 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.

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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 Community Action Partnership of Strafford County 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.

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 Partnership of Strafford County 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 Community Action Partnership of Strafford County 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.

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Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating schedules 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*, 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 July 23, 2025, on our consideration of Community Action Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County's internal control over financial reporting and compliance.

Leone, McDonnell & Roberts
Professional Association

Dover, New Hampshire
July 23, 2025

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 1,484,910	$ 1,806,373
Accounts receivable	1,767,593	1,875,336
Contributions receivable	20,100	20,000
Due from Gafney Home, L.P.	387,795	519,890
Inventory	275,443	413,604
Prepaid expenses	10,074	11,972
Total current assets	3,945,915	4,647,175
NONCURRENT ASSETS		
Restricted cash	31,335	36,215
Security deposits	8,312	8,375
Property, net of accumulated depreciation	7,993,215	6,374,340
Other noncurrent assets	26,798	25,503
Right of use asset	136,801	81,312
Total noncurrent assets	8,196,461	6,525,745
TOTAL ASSETS	$ 12,142,376	$ 11,172,920

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	$ 110,327	$ 99,121
Accounts payable	219,706	1,295,505
Accrued payroll and related taxes	198,594	128,546
Accrued compensated absences	183,856	193,093
Refundable advances	112,535	849,145
Other current liabilities	14,533	36,309
Current portion of right of use liability	65,895	36,264
Total current liabilities	905,446	2,637,983
NONCURRENT LIABILITIES		
Long term debt, less current portion shown above	3,221,454	3,057,976
Security deposits	2,855	2,853
Right of use liability, less current portion shown above	70,906	45,048
Total noncurrent liabilities	3,295,215	3,105,877
Total liabilities	4,200,661	5,743,860
NET ASSETS		
Without donor restrictions	7,716,482	5,253,075
With donor restrictions	225,233	175,985
Total net assets	7,941,715	5,429,060
TOTAL LIABILITIES AND NET ASSETS	$ 12,142,376	$ 11,172,920

See Notes to Financial Statements

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	$ 14,421,951	$ -	$ 14,421,951
Fees for service	1,251,930	-	1,251,930
Rent revenue	78,293	-	78,293
Public support	1,013,958	173,699	1,187,657
In-kind donations	1,256,707	-	1,256,707
Interest	2,364	-	2,364
Fundraising	268,446	-	268,446
Other revenue	103,454	-	103,454
Total revenues and other support	18,397,103	173,699	18,570,802
NET ASSETS RELEASED FROM RESTRICTIONS	124,451	(124,451)	-
Total revenues, other support, and net assets released from restrictions	18,521,554	49,248	18,570,802
EXPENSES			
Program services			
Child services	6,253,985	-	6,253,985
Community services	2,332,090	-	2,332,090
Energy assistance	4,433,054	-	4,433,054
Housing	1,378,466	-	1,378,466
Weatherization	1,277,962	-	1,277,962
Total program services	15,675,557	-	15,675,557
Supporting activities			
Management and general	1,365,044	-	1,365,044
Fundraising	270,146	-	270,146
Total expenses	17,310,747	-	17,310,747
CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND	1,210,807	49,248	1,260,055
ACQUISITION OF PROPERTY AND LAND	1,252,600	-	1,252,600
CHANGE IN NET ASSETS	2,463,407	49,248	2,512,655
NET ASSETS, BEGINNING OF YEAR	5,253,075	175,985	5,429,060
NET ASSETS, END OF YEAR	$ 7,716,482	$ 225,233	$ 7,941,715

See Notes to Financial Statements

Docusign Envelope ID: 58805E4E-0B44-44EF-9479-C64FEAD4FBBE

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	$ 16,787,565	$ -	$ 16,787,565
Fees for service	3,030,181	-	3,030,181
Rent revenue	65,397	-	65,397
Public support	329,618	31,514	361,132
In-kind donations	767,224	-	767,224
Interest	1,089	-	1,089
Fundraising	227,539	-	227,539
Other revenue	31,951	-	31,951
Gain on disposal of property	(79,338)	-	(79,338)
Total revenues and other support	21,161,226	31,514	21,192,740
NET ASSETS RELEASED FROM RESTRICTIONS	161,314	(161,314)	-
Total revenues, other support, and net assets released from restrictions	21,322,540	(129,800)	21,192,740
EXPENSES			
Program services			
Child services	5,618,514	-	5,618,514
Community services	1,213,031	-	1,213,031
Energy assistance	4,088,771	-	4,088,771
Housing	5,475,141	-	5,475,141
Weatherization	3,309,103	-	3,309,103
Total program services	19,704,560	-	19,704,560
Supporting activities			
Management and general	1,522,812	-	1,522,812
Fundraising	197,469	-	197,469
Total expenses	21,424,841	-	21,424,841
CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND	(102,301)	(129,800)	(232,101)
ACQUISITION OF PROPERTY AND LAND	720,514	-	720,514
CHANGE IN NET ASSETS	618,213	(129,800)	488,413
NET ASSETS, BEGINNING OF YEAR	4,634,862	305,785	4,940,647
NET ASSETS, END OF YEAR	$ 5,253,075	$ 175,985	$ 5,429,060

See Notes to Financial Statements

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Child Services	Community Services	Energy Assistance	Housing	Weatherization	Total Program Services	Intermediate (Allocation) Pools	Management and General	Fundraising	Total
Payroll	$ 3,697,447	$ 684,319	$ 447,485	$ 390,071	$ 267,529	$ 5,486,851	$ 11,228	$ 806,083	$ 102,552	$ 6,406,714
Payroll taxes	293,717	54,558	34,778	30,969	20,477	434,499	996	75,100	8,357	518,952
Fringe benefits	272,943	33,249	46,289	27,168	29,217	408,866	128	60,106	4,711	473,811
Retirement	18,436	4,849	3,003	3,682	4,387	34,357	39	5,165	492	40,053
Weatherization material, fuel and client assistance	67,912	19,631	3,811,179	631,357	860,732	5,390,811	-	-	-	5,390,811
In-kind expenses	303,168	896,130	-	43,936	500	1,243,734	-	-	13,025	1,256,759
Consultants and contract labor	129,787	29,247	74	51,460	415	210,983	94,370	116,453	48,186	469,992
Consumable supplies	258,331	326,625	5,761	4,983	3,682	599,382	72,200	4,091	5,251	680,924
Occupancy	693,212	82,940	45,712	73,430	29,409	924,703	(510,137)	84,414	13,027	512,007
Repairs and maintenance	164,400	25,798	13,112	32,721	829	236,860	340,203	2,814	6,830	586,707
Insurance	24,124	33,089	999	10,889	554	69,655	15,169	55,005	372	140,201
Training and conferences	111,386	22,054	21	407	27,964	161,832	2,198	2,482	53,215	219,727
Depreciation	95,247	62,829	391	47,033	721	206,221	-	87,398	-	293,619
Travel and transportation	30,651	19,745	212	22,722	8,096	81,426	(23,707)	11,578	1,216	70,513
Printing and postage	357	571	9,679	180	183	10,970	-	4,068	8,014	23,052
Equipment and computer	38,925	939	40	80	13,660	53,644	14,443	-	665	68,752
Interest expense	13,146	10,766	8,134	6,205	4,161	42,412	3,177	50,287	2,844	98,720
Other program support	40,796	24,751	6,185	1,173	5,446	78,351	(20,307)	-	1,389	59,433
Total expenses	$ 6,253,985	$ 2,332,090	$ 4,433,054	$ 1,378,466	$ 1,277,962	$ 15,675,557	$ -	$ 1,365,044	$ 270,146	$ 17,310,747

See Notes to Financial Statements

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Child Services	Community Services	Energy Assistance	Housing	Weatherization	Total Program Services	Intermediate (Allocation) Pools	Management and General	Fundraising	Total
Payroll	$ 3,562,846	$ 276,618	$ 503,425	$ 628,100	$ 220,327	$ 5,191,316	$ 24,927	$ 854,406	$ 79,711	$ 6,150,360
Payroll taxes	293,123	23,014	41,585	51,302	17,595	426,619	2,305	40,988	6,452	476,364
Fringe benefits	233,618	18,544	42,466	49,182	23,018	366,828	-	63,255	5,369	435,452
Retirement	16,331	1,769	2,362	5,463	1,837	27,762	274	4,914	291	33,241
Weatherization material, fuel and client assistance	29,635	32,082	3,413,724	4,394,593	2,977,588	10,847,622	-	-	-	10,847,622
In-kind expenses	167,453	565,933	-	19,827	500	753,713	-	-	13,511	767,224
Consultants and contract labor	58,298	6,383	151	41,791	336	106,959	77,946	167,622	19,414	371,941
Consumable supplies	223,160	154,240	5,563	39,621	4,738	427,322	51,654	18,436	4,875	502,287
Occupancy	700,964	46,498	55,377	130,160	21,160	954,159	(621,635)	84,260	11,291	428,075
Repairs and maintenance	52,295	9,782	5,971	17,494	1,133	86,675	400,030	5,810	1,675	494,190
Insurance	33,359	3,256	1,325	8,559	955	47,454	15,170	56,416	185	119,225
Training and conferences	86,945	12,467	5,012	21,405	19,194	145,023	62	66,709	41,212	253,006
Depreciation	76,962	42,021	391	37,528	4,328	161,230	-	87,399	-	248,629
Travel and transportation	44,974	4,203	224	16,382	6,491	72,274	(12,307)	6,983	894	67,844
Printing and postage	1,074	3,098	2,051	60	19	6,302	-	6,091	10,295	22,688
Equipment and computer	6,952	728	-	2,525	6,628	16,833	16,357	3,458	60	36,708
Interest expense	17,629	6,819	9,144	11,149	3,256	47,997	2,834	42,163	1,280	94,274
Other program support	12,896	5,576	-	-	-	18,472	42,383	13,902	954	75,711
Total expenses	$ 5,618,514	$ 1,213,031	$ 4,088,771	$ 5,475,141	$ 3,309,103	$ 19,704,560	$ -	$ 1,522,812	$ 197,469	$ 21,424,841

See Notes to Financial Statements

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 2,512,655	$ 488,413
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	293,619	248,629
Amortization of debt issuance costs	3,376	3,376
Acquisition of property and land	(1,502,600)	(945,514)
Acquisition of long term debt	250,000	225,000
Transfer of property to Gafney Home, L.P.	288	129,397
Loss (gain) on disposal of property	-	79,338
Decrease (increase) in assets:		
Accounts receivable	107,743	681,516
Contributions receivable	(100)	30,000
Due from Gafney Home, L.P.	132,095	(519,890)
Inventory	138,161	88,148
Prepaid expenses	1,898	40,074
Other noncurrent assets	(1,295)	-
Security deposits	63	52
Increase (decrease) in liabilities:		
Accounts payable	(1,075,799)	849,547
Accrued payroll and related taxes	70,048	(472)
Accrued compensated absences	(9,237)	(12,435)
Refundable advances	(736,610)	(732,629)
Other current liabilities	(21,776)	(37,153)
Security deposits	2	(348)
NET CASH PROVIDED BY OPERATING ACTIVITIES	162,531	615,049
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	(410,182)	(100,594)
Proceeds on sale of property	-	19,023
NET CASH USED IN INVESTING ACTIVITIES	(410,182)	(81,571)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments made on long term debt	(78,692)	(75,453)
NET CASH USED IN FINANCING ACTIVITIES	(78,692)	(75,453)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(326,343)	458,025
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	1,842,588	1,384,563
CASH AND RESTRICTED CASH, END OF YEAR	$ 1,516,245	$ 1,842,588
CASH AND RESTRICTED CASH		
Cash	$ 1,484,910	$ 1,806,373
Restricted cash:		
Insurance escrow	5,907	13,477
Tax escrow	5,972	5,931
Replacement reserves	8,928	6,580
Operating reserve	10,528	10,227
Total cash and restricted cash	$ 1,516,245	$ 1,842,588
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 98,720	$ 94,274
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND AND FINANCING ACTIVITIES		
Acquired property and land	$ 1,502,600	$ 945,514
Acquired long term debt	$ 250,000	$ 225,000

See Notes to Financial Statements

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated with the Agency, as the Agency is the is the sole member of Academy Street. All significant intercompany items and transactions have been eliminated from the consolidated financial statements.

In addition to the Agency's administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal, state, county and local funds, as well as United Way, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and non-profit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measurable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

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Basis of Accounting

The consolidated financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States.

Financial Statement Presentation

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

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency 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 restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

At December 31, 2024 and 2023, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

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 net assets with donor restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Agency reports the support as unrestricted.

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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 financial statements since the recognition criteria under FASB ASC No. 958 were not met.

Fair Value of Financial Instruments

Unless otherwise indicated, fair values of all reported assets and liabilities that are financial instruments approximate the carrying values of such amounts.

Inventory

Inventory materials are fixtures for installation and recorded at cost or net realizable value or if donated, at approximate fair value at date of donation, using the first-in, first-out method.

Property and Depreciation

Property and equipment, which have a cost greater than $5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 years

Depreciation expense aggregated $293,619 and $248,629 for the years ended December 31, 2024 and 2023, respectively.

Accrued Earned Time

The Agency has accrued a liability of $183,856 and $193,093 at December 31, 2024 and 2023, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

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Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

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

Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents. For the years ended December 31, 2024 and 2023 cash and cash equivalents totaled $1,484,910 and $1,806,373, respectively.

Revenue Recognition Policy

The Agency derives revenue from grants, fees for services, donations, public support, and fundraising. Revenues are recognized when control of these services are transferred to customers, in an amount that reflects the consideration the Agency expects to be entitled to in exchange for those services. Cost incurred to obtain a contract will be expensed as incurred when the amortization period is less than a year.

Academy Street derives revenue 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. Control of the leased units is transferred to the lessee in an exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

Use of Estimates

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

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2024 and 2023 amounted to $15,342 and $10,426, respectively.

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Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2024 and 2023 amounted to $3,376 and has been included with interest expense in the consolidated statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (see Note 10).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying consolidated financial statements. The estimated fair value of the donation was determined to be $170,732 and $103,356 for the years ended December 31, 2024 and 2023, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be $552,346 and $412,602, respectively, for the year ended December 31, 2024. For the year ended December 31, 2023, the estimated fair value of these food commodities and goods was determined to be $457,049 and $116,368, respectively.

The Agency also receives contributed professional services and volunteer time that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be $121,027 for the year ended December 31, 2024. The estimated fair value of these services was determined to be $90,451 for the year ended December 31, 2023.

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. Occupancy costs have been grouped and allocated to the programs as a line item. 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/revenues
Depreciation	Square footage
All other expenses	Approved indirect rate

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NOTE 2. PROPERTY

As of December 31, 2024 and 2023, property consisted of the following:

	2024	2023
Land, buildings and improvements	$ 8,641,414	$ 6,900,857
Furniture, equipment and machinery	590,886	418,949
Vehicles	315,682	315,682
Total	9,547,982	7,635,488
Less accumulated depreciation	1,554,767	1,261,148
Net property	$ 7,993,215	$ 6,374,340

NOTE 3. RESTRICTED CASH BALANCES

Certain cash accounts have been established and are being funded in accordance with a regulatory agreement entered into between Academy Street and New Hampshire Housing as discussed below. All reserves are required to be held in qualified New Hampshire financial institutions that are insured by the FDIC.

Operating Reserve

Under the regulatory agreement, Academy Street is required to establish an operating reserve. The operating reserve was funded properly during the years ended December 31, 2024 and 2023.

Replacement Reserve

Under the regulatory agreement, Academy Street is required to set aside amounts for the replacement of property and other expenditures approved by New Hampshire Housing. Additionally, Academy Street is required to make monthly payments to the reserve. The reserve was properly funded during 2024 and 2023.

Insurance and Real Estate Tax Escrows

Academy Street is required to establish a reserve to fund tax and insurance payments for the project. Amounts are to be deposited on a monthly basis to accrue a sufficient balance to pay future tax and insurance bills for the project. As of December 31, 2024 and 2023, the balance in the reserves for tax and insurance escrows was properly funded.

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NOTE 4. LIQUIDITY AND AVAILABILITY

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

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 1,484,910	$ 1,806,373
Accounts receivable	1,767,593	1,875,336
Contributions receivable	20,100	20,000
Due from Gafney Home, L.P.	387,795	519,890
Restricted cash	31,335	36,215
Total financial assets	3,691,733	4,257,814
Less amounts not available to be used within one year:		
Restricted cash	31,335	36,215
Financial assets available to meet general expenditures over the next twelve months	$ 3,660,398	$ 4,221,599

The Agency's goal is generally to maintain financial assets to meet 30 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 5. ACCOUNTS RECEIVABLE

All accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. The Organization uses historical loss information based on the aging of receivables as the basis to determine expected credit losses from receivables and believes that the composition of receivables at year-end is consistent with historical conditions as credit terms and practices and the client base has not changed significantly.

The allowance for uncollectible accounts was estimated to be zero at December 31, 2024 and 2023. The Agency has no policy for charging interest on overdue accounts.

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NOTE 6. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded.

Total unconditional promises to give were as follows at December 31:

	2024	2023
Within one year	$ 20,100	$ 20,000

NOTE 7. DUE FROM GAFNEY HOME, L.P.

Gafney Home, L.P. (Gafney) is a low-income housing tax credit property. The general partner (0.01%) of Gafney is 100% owned by the Agency. The amount included in due from Gafney Home, L.P. on the consolidated statement of financial position represents amounts that the Agency has paid on behalf of Gafney for the construction that is underway. For the years ended December 31, 2024 and 2023 the amount totaled $387,795 and $519,890, respectively.

NOTE 8. PLEDGED ASSETS

As described in **Note 9**, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement. As described in **Note 10**, the building of the Agency is pledged as collateral under the Agency's mortgage note payable agreement.

NOTE 9. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of $750,000. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 8.50% at December 31, 2024 and 9.50% at December 31, 2023. The note is collateralized by all the assets of the Agency. There was no outstanding balance on the demand note payable as of December 31, 2024 and 2023.

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NOTE 10. LONG TERM DEBT

The long term debt at December 31, 2024 and 2023 consisted of the following:

	2024	2023
Mortgage payable to Kennebunk Savings Bank which had interest only payments for 36 months followed by principal and interest payments for 264 months. During the year ended December 31, 2022 the note was refinanced to a fixed interest rate of 4.25% for the first ten years resulting in monthly principal and interest payments of $11,170. On April 26, 2032, and on that date every year thereafter, principal and interest payments will adjust to 1.50% above the highest U.S Prime Rate as published in the Wall Street Journal on the applicable change date, with a floor rate of 4%. The note matures in 2043. The mortgage payable is secured by real estate.	$ 1,731,559	$ 1,790,164
5.00% note payable to the New Hampshire Community Loan Fund with monthly principal and interest payments of $3,251, maturing October 2037. The notes are secured by real estate.	367,658	387,745
Note payable to New Hampshire Housing Finance Authority. The note is not subject to interest or principal amortization and will be forgiven in 2028 provided that the property is used for transitional housing. The note is secured by real estate.	225,000	225,000
Note payable to the City of Dover. The note is not subject to interest or principal amortization and will be forgiven in 2029 provided that the property is used for transitional housing. The note is secured by real estate.	250,000	-
Non-interest bearing note payable to New Hampshire Housing deferred until April 21, 2060 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	785,889	785,889

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	2024	2023
Non-interest bearing note payable to New Hampshire Housing deferred until July 1, 2051 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	25,755	25,756
Total long term debt before current portion of long term debt and unamortized debt issuance costs	3,385,861	3,214,554
Current portion of long term debt	(110,327)	(99,121)
Unamortized debt issuance costs	(54,080)	(57,457)
Total long term debt	$ 3,221,454	$ 3,057,976

The schedule of maturities of long term debt at December 31, 2024 is as follows:

Year Ended December 31	Amount
2025	$ 110,327
2026	86,563
2027	90,488
2028	94,592
2029	573,883
Thereafter	2,430,008
Total	$ 3,385,861

NOTE 11. NET ASSETS

At December 31, 2024 and 2023, net assets with donor restrictions consisted of the following:

	2024	2023
Whole family	$ 38,194	$ 39,286
Delta dental	5,000	-
CCFG & ARPA quality incentive	54,623	-
Maternal health grant	19,430	-
Fuel assistance	107,986	136,699
Total	$ 225,233	$ 175,985

During the years ended December 31, 2024 and 2023 $124,451 and $161,314 were released from net assets with donor restrictions, respectively.

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NOTE 12. OPERATING LEASES

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases with expiration dates through 2032. For the years ended December 31, 2024 and 2023, the annual lease/rent expense for the leased facilities was $69,901.

The Agency accounts for its operating leases under ASU 2016-02, *Leases (Topic 842)*. As such, the right of use (ROU) assets represent the Agency's right to use underlying assets for the lease term, and the lease liabilities represent the Agency'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 discount rate related to the Agency's lease liability as of December 31, 2024 was 3.75%, which is based upon the risk-free borrowing rates commensurate with the lease terms. At December 31, 2024, the ROU asset and lease liability is $136,801. At December 31, 2023, the ROU asset and lease liability is $81,312.

The weighted average lease term at December 31, 2024 is 3.47 years. The weighted average discount rate at December 31, 2024 is 3.75%.

Common expenses, classified as occupancy costs in the accompanying consolidated financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs as incurred.

Academy Street leases property from the Agency under a lease agreement for an annual rent amount of $1. The lease expires during April 2045. Unless either party serves the other with a 180 day written notice prior to the expiration of the initial term, at the end of the initial term, the lease shall be automatically extended for an additional 25 year term.

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Lease liability maturities as of December 31, 2024 is as follows:

Year Ending December 31	Amount
2025	$ 69,901
2026	38,401
2027	6,901
2028	6,901
2029	6,901
Thereafter	17,244
Total undiscounted lease liability	146,249
Less imputed interest	(9,448)
Total lease liability	$ 136,801

NOTE 13. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, for the year ended December 31, 2024 the Agency provides a matching contribution equal to 100% of the employee's contribution up to 2% of the employee's compensation. For the year ended December 31, 2023 the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2024 and 2023 totaled $40,053 and $33,241, respectively.

NOTE 14. CONCENTRATION OF RISK

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2024 and 2023, approximately 79% and 89%, respectively, of the Agency'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 effect on the Agency's programs and activities.

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NOTE 15. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to $250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of $250,000.

NOTE 16. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency 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 Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2024 and 2023.

NOTE 17. RENTAL INCOME RECEIVABLE

During the year ended December 31, 2024, and subsequent to year end, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements have differing expirations ranging from April 2024 through July 2025. Monthly payments for the agreements ranged from $1,168 to $1,394 and are due the first day of each month. At December 31, 2024 and 2023, $3,447 and $2,587, respectively, is outstanding from tenants for rent and is included in accounts receivable in the accompanying consolidated statements of financial position.

The approximate future rental payments owed on the above leases are as follows:

Year Ended December 31	Amount
2025	$ 25,526

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NOTE 18. ACQUISITION OF PROPERTY AND LAND

During the year ended December 31, 2024, the Agency acquired property and land relating to the Home for Now Homeless Shelter from another nonprofit organization. The value of the building and land received in the acquisition totaled $386,507 and $1,116,093, respectively. During the year ended December 31, 2023, the Agency acquired property and land relating to a transitional housing program from another nonprofit organization. The value of the building and land received in the acquisition totaled $675,570 and $269,944, respectively.

As part of the acquisition of the property and land during the year ended December 31, 2024, the Agency also acquired the related note payable of $250,000, payable to the City of Dover (see **Note 10**). The Agency has been running the operations of the Home for Now program since the acquisition.

As part of the acquisition of the property and land during the year ended December 31, 2023, the Agency also acquired the related note payable of $225,000, payable to New Hampshire Housing Finance Authority (see **Note 10**). The Agency has been running the operations of the transitional housing program since the acquisition.

NOTE 19. 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 July 23, 2025, the date the consolidated financial statements were available for issuance.

Subsequent to year end, the Agency became entitled to $1,000,000 from HUD. This amount is related to the support needed to complete the project at the Bradley Commons Innovative Center. This support will assist in paying down the mortgage, create 42 workforce housing units, provide capacity to serve nearly 5,000 additional community members in need, and consolidate the offices occupied by the Agency.

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

	Community Action Partnership of Strafford County	Academy Street Family Housing, LLC	Total	Consolidating Adjustments	Consolidated
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 1,382,497	$ 102,413	$ 1,484,910	$ -	$ 1,484,910
Accounts receivable	1,764,146	3,447	1,767,593	-	1,767,593
Contributions receivable	20,100	-	20,100	-	20,100
Due from affiliate	9,249	-	9,249	(9,249)	-
Due from Gafney Home, L.P.	387,795	-	387,795	-	387,795
Inventory	275,443	-	275,443	-	275,443
Prepaid expenses	10,074	-	10,074	-	10,074
Total current assets	3,849,304	105,860	3,955,164	(9,249)	3,945,915
NONCURRENT ASSETS					
Restricted cash	-	31,335	31,335	-	31,335
Security deposits	5,107	3,205	8,312	-	8,312
Property, net of accumulated depreciation	7,178,184	815,031	7,993,215	-	7,993,215
Other noncurrent assets	26,798	-	26,798	-	26,798
Right of use asset	136,801	-	136,801	-	136,801
Total noncurrent assets	7,346,890	849,571	8,196,461	-	8,196,461
TOTAL ASSETS	$ 11,196,194	$ 955,431	$ 12,151,625	$ (9,249)	$ 12,142,376
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of long term debt	$ 82,809	$ 27,518	$ 110,327	$ -	$ 110,327
Accounts payable	214,239	5,467	219,706	-	219,706
Accrued payroll and related taxes	198,594	-	198,594	-	198,594
Accrued compensated absences	183,856	-	183,856	-	183,856
Due to affiliate	-	9,249	9,249	(9,249)	-
Refundable advances	112,535	-	112,535	-	112,535
Other current liabilities	9,974	4,559	14,533	-	14,533
Current portion of right of use liability	65,895	-	65,895	-	65,895
Total current liabilities	867,902	46,793	914,695	(9,249)	905,446
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	2,451,161	770,293	3,221,454	-	3,221,454
Security deposits	-	2,855	2,855	-	2,855
Right of use liability, less current portion shown above	70,906	-	70,906	-	70,906
Total noncurrent liabilities	2,522,067	773,148	3,295,215	-	3,295,215
Total liabilities	3,389,969	819,941	4,209,910	(9,249)	4,200,661
NET ASSETS					
Without donor restrictions	7,580,992	135,490	7,716,482	-	7,716,482
With donor restrictions	225,233	-	225,233	-	225,233
Total net assets	7,806,225	135,490	7,941,715	-	7,941,715
TOTAL LIABILITIES AND NET ASSETS	$ 11,196,194	$ 955,431	$ 12,151,625	$ (9,249)	$ 12,142,376

See Independent Auditors' Report

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Community Action Partnership of Strafford County	Academy Street Family Housing, LLC	Consolidated
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	$ 14,421,951	$ -	$ 14,421,951
Fees for service	1,251,930	-	1,251,930
Rent revenue	12,523	65,770	78,293
Public support	1,187,657	-	1,187,657
In-kind donations	1,256,707	-	1,256,707
Interest	1,540	824	2,364
Fundraising	268,446	-	268,446
Other revenue	103,454	-	103,454
Total revenues and other support	18,504,208	66,594	18,570,802
EXPENSES			
Program services			
Child services	6,253,985	-	6,253,985
Community services	2,332,090	-	2,332,090
Energy assistance	4,433,054	-	4,433,054
Housing	1,312,979	65,487	1,378,466
Weatherization	1,277,962	-	1,277,962
Total program services	15,610,070	65,487	15,675,557
Supporting activities			
Management and general	1,365,044	-	1,365,044
Fundraising	270,146	-	270,146
Total expenses	17,245,260	65,487	17,310,747
CHANGE IN NET ASSETS BEFORE ACQUISITION OF PROPERTY AND LAND	1,258,948	1,107	1,260,055
ACQUISITION OF PROPERTY AND LAND	1,252,600	-	1,252,600
CHANGE IN NET ASSETS	2,511,548	1,107	2,512,655
NET ASSETS, BEGINNING OF YEAR	5,294,677	134,383	5,429,060
NET ASSETS, END OF YEAR	$ 7,806,225	$ 135,490	$ 7,941,715

See Independent Auditors' Report

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
U.S. Department of Agriculture					
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ		$ 166,261
Child Nutrition Cluster					
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	$ 93,713	
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	16,974	110,687
Food Distribution Cluster					
Emergency Food Assistance Program	10.569	Belknap-Merrimack Community Action Partnership	None	4,146	
Emergency Food Assistance Program (Food Commodities)	10.569	Belknap-Merrimack Community Action Partnership	None	550,771	554,917
Total U.S. Department of Agriculture					$ 831,865
U.S. Department of Housing and Urban Development					
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority		$ 33,004
CDBG Entitlement Grants Cluster					
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	$ 29,849	
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	87,497	117,346
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927		88,400
Economic Development Initiative, Community Project Funding & Misc Grants	14.251		B-23-CP-NH-0959		328,196
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	SS-2020-BHS-04PERNA-11	29,286	
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	COC DV	210,676	
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services	COC RRH	177,595	417,557
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7176-102-0415		39,178
Total U.S. Department of Housing and Urban Development					$ 1,023,681
U.S Department of Homeland Security			593800-035		$ 5,779
Emergency Food and Shelter National Program	97.024	United Way			
Total U.S. Department of Homeland Security					$ 5,779
U.S. Department of Energy					
BIL - Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	02-52-52-520010-XXXX0000-074-50	$ 253,296	
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587	140,992	$ 394,288
Total U.S. Department of Energy					$ 394,288

See Notes to Schedule of Expenditures of Federal Awards

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
U.S. Department of Health & Human Services					
Aging Cluster					
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire Department of Health and Human Services, NTS	05-95-48-48010-78720000-512-500352	$ 35,955	
Special Programs for the Aging - Title III, Part B	93.044	State of New Hampshire Division of Elderly and Adult Services	010-048-7872-512-0352	5,948	$ 41,903
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5896		161,940
Foster Care - Title IV - E	93.658	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05-95-90-902010-5897		124,607
Promoting Safe and Stable Families	93.556	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107306		3,052
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-61460000-502-500891-42106603		205,904
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	$ 4,061,976	
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	345,658	4,407,634
Low-Income Water Assistance Program	93.499	State of New Hampshire Governor's Office of Energy & Planning	02-52-52-52010-19880000-500587		103,374
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	501,467	
Community Services Block Grant	93.569	Southern NH Services	RPIC	10,000	511,467
CCDF Cluster					
ARPA - Child Care and Development Block Grant	93.575	State of New Hampshire, DHHS	177200 & H79TI084759		329,909
Head Start Cluster					
Head Start	93.600	Direct Funding	01CH01149602 & 603		4,496,495
Substance Abuse and Mental Health Services Administration	93.243	Hope on Haven Hill	H79TI084759		35,825
Community-Based Child Abuse Prevention Grants	93.590	NH Childrens Trust	Trestle Impletementation & Concrete Supports		6,523
Activities to Support STLT Health Dept Response to Public Health or Healthcare Crises	93.391	NH Childrens Trust			24,399
Social Services Research and Demonstration	93.647		90EDA0017		329,758
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-90004009		7,306
Stephanie Tubbs Jones Child Welfare Program	93.645	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802		1,287
Social Services Block Grant	93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106603		60,209
Total U.S. Department of Health & Human Services					$ 10,851,592
TOTAL					**$ 13,107,205**
NON-FEDERAL AWARDS					
Electrical Assistance Program		NH Public Utilities Company			$ 242,065

See Notes to Schedule of Expenditures of Federal Awards

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 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 Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

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.

NOTE 3. INDIRECT COST RATE

Community Action Partnership of Strafford County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4. FOOD DONATION

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

NOTE 5. SUBRECIPIENTS

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2024.

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

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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
Community Action Partnership of Strafford County

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 Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 23, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Action Partnership of Strafford County's internal control over financial reporting (internal control) to determine the 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 Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County'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.

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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 Partnership of Strafford County'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 financial statement amounts. 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
July 23, 2025

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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
Community Action Partnership of Strafford County

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2024. Community Action Partnership of Strafford County'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 Partnership of Strafford County 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 December 31, 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.

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We are required to be independent of Community Action Partnership of Strafford County 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 Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County'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 Partnership of Strafford County's internal control over compliance. Accordingly, no such opinion is expressed.

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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

Dover, New Hampshire
July 23, 2025

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COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Community Action Partnership of Strafford County and Affiliate were prepared in accordance with GAAP.

2. No significant deficiencies relating to the audit of the consolidated financial statements is 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 Partnership of Strafford County, 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 Partnership of Strafford County expresses an unmodified opinion on all major federal programs.

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

7. The programs tested as major were: U.S. Department of Health and Human Services, Head Start, ALN 93.600 and Social Services Research and Demonstration, ALN 93.647, NON-FEDERAL, NH Public Utilities Corporation, Electrical Assistance Program.

8. The threshold used for distinguishing between Type A and B programs was $750,000.

9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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Danielle Holt

[redacted]

WORK EXPERIENCE

Community Action Partnership of Strafford County (CAPSC) | Dover, NH
Non-profit Charitable Organization

Resident Services Coordinator
June 2013 – present
Provide service management for elderly residents living in Covered Bridge Manor and Gafney Home; develop contacts with service providers and agencies for resident referrals; educate residents on available services and monitor provisions of services; work in conjunction management staff at Alliance Asset Management and staff at CAPSC.

Community Action Partnership of Strafford County (CAP) | Dover, NH
Non-profit Charitable Organization

Seasonal Outreach Intake
October 2012 – March 2013
Served on seasonal outreach staff as intake coordinator for fuel assistance program; assisted clients with application process from interview through completion within specified timeframe; organized confidential information while maintaining discretion; worked both independently and as a team in various offices.

Horne Street School Parent Teacher Group (PTG) | Dover, NH
Non-profit Charitable Organization

President, Elected Officer
September 2010 - present
Serve as a leader and key contact for the PTG at an elementary school; appoint chairpersons for special committees; ex-officio member of most committees; coordinate the work of the officers and committees so that the PTG objectives can be met.

Volunteer Coordinator, Elected Officer
September 2009 – June 2010
Coordinated volunteers for the PTG events and school activities; collected list of general volunteers; assured that volunteer data is recorded and available; worked with teachers, staff, and leaders of committees to assure volunteers are recruited for programs.

Dover Womenaid | Dover, NH
Non-profit Charitable Organization

Board of Directors
January 2007 - present
Serve as a founding Board Member and established a grass-roots local non-profit chapter of Womenaid; provide short-term anonymous assistance up to $500 to people in need; raise donations and work with community leaders such as counselors, school officials, doctors, and clergy to identify clients who fall within our guidelines; raised over $70,000 to date through various fundraisers and donations.

Dover Public Schools | Dover, NH
Education

Lunch Supervisor
September 2010 - June 2011
Supervised K-4 students during recess and lunch; assisted staff with student's needs that required one-on-one attention, and transitioned to assisting kitchen staff with serving lunch and clean-up.

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Center for Resource Management | Portsmouth, NH

Education

Project Manager
June 1998 – May 2003
Supported the technical staff with a unique software product that analyzed data for schools and school districts; facilitated the process from contract to completed project; major components were to establish timelines, communicate between client and staff, retrieve information, and create reports using Word documents; held multiple contracts simultaneously which required great attention to detail and organization.

Sheraton Hotels | Honolulu, HI
Sales Assistant
December 1995 - January 1998

Portamedic | Honolulu, HI
Branch Manager
February 1993 - January 1995

SMH Bar Review | Boston, MA
NE Sales Director
June 1988 - December 1992

EDUCATION

Bachelor Degree, Marketing
9/1986 – 5/1988
Southern New Hampshire University | Manchester, NH

Associate Degree, Business and Managerial Economics
9/1984 – 5/1986
Hesser College | Manchester, NH

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David L. Welch
[redacted]

License Qualifications: CDL License, Hazmat, Airbrakes, And Heavy Commercial & Tractor, TWIC Level.
Trailer.
No longer hold a CDL License

Training: Completed a Driver Training Course in Syracuse, NY.
Completed a 40-hour hazardous material-handling course.
Completed a 3-hour Tank Truck Loading Safety Induction course.
Completed an 8-hour HazWoper course.
TWIC Security. Propane Certification.

Experience: **8/2020-2/2021-Durham School Services**-Rochester, NH
Drove Mini Bus for the Rochester School System.
603-895-9664

4/2014 – 8/2020 Retired

9/2012-4/2014 Iron Mountain- Milton, NH
Tractor Trailer Driver

2/2006- 9/2012- Levesque Excavation Inc. Sanford, ME
Move Heavy Equipment and Oversized Loads, And Trailer Dumps

4**/1998- 2/2006 – 4Star Bulk Trans & Fort Edwards Express** FT Edwarc
NY

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Hauled Fuel Tanker & Freight. Dispatcher and Terminal Manager

2/1995-4/1998-Irving Oil Corp.- Alton, NH
Hauled home heating oil and Propane Driver

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation 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 January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $1,443,431.10

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/24/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DE495...
Name: Melissa Hardy
Title: Director, DLTSS

Community Action Program Belknap and Merrimack Counties, Inc.

4/23/2026
Date

DocuSigned by:
Jeanne Agri
272EB46CB9AA403...
Name: Jeanne Agri
Title: Chief Executive Officer

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

OFFICE OF THE ATTORNEY GENERAL

4/24/2026
Date

DocuSigned by:
Robyn Guarino
748734244941480...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Belknap and Merrimack Counties.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure

meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1, Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028 below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	3,493	$14.10 per one way trip	$49,251.30
Merrimack County NH	5,597	$14.10 per one way trip	$78,917.70
Total	**9,090**	**$14.10 per one way trip**	**$128,169.00**

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	6,985	$14.10 per one way trip	$98,488.50
Merrimack County NH	11,336	$14.10 per one way trip	$159,837.60
Total	**18,321**	**$14.10 per one way trip**	**$258,326.10**

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	7,121	$14.10 per one way trip	$100,406.10
Merrimack County NH	11,619	$14.10 per one way trip	$163,827.90
Total	**18,740**	**$14.10 per one way trip**	**$264,234.00**

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	7,121	$14.10 per one way trip	$100,406.10
Merrimack County NH	11,619	$14.10 per one way trip	$163,827.90

Total	**18,740**	**$14.10 per one way trip**	**$264,234.00**

3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	7,121	$14.10 per one way trip	$100,406.10
Merrimack County NH	11,619	$14.10 per one way trip	$163,827.90
Total	**18,740**	**$14.10 per one way trip**	**$264,234.00**

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	7,121	$14.10 per one way trip	$100,406.10
Merrimack County NH	11,619	$14.10 per one way trip	$163,827.90
Total	**18,740**	**$14.10 per one way trip**	**$264,234.00**

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by

written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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: **0007355499**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

Docusign Envelope ID: 4909EF1F-802E-8198-812D-CE113A9DDBF3

CERTIFICATE OF AUTHORITY

I, Safiya Wazir, 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 Community Action Program Belknap and Merrimack Counties, 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 March 12, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Agri, CEO; Michael Tabory, COO; Jill Lesmerises, CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Community Action Program Belknap and Merrimack Counties, 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 was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/22/2026

Safiya Wazir
Signature of Elected Officer
Name: Safiya Wazir
Title: Board Chair

Docusign Envelope ID: 4909EF1F-802E-8198-812D-CE113A9DDBF3

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	**CONTACT NAME:** Stephanie Peffer
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 :** Selective Insurance Co. of SC — 19259
Community Action Program Belknap-Merrimack Counties Inc.	**INSURER B :** Granite State Health Carec/o Zenith Insurance Company — 13269
P. O. Box 1016	**INSURER C :** Federal Ins Co — 20281
Concord NH 03302	**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

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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

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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
Terri Paige	Transportation Director	$78,702	$27,545

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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

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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	$

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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	$		

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The Mission of Community Action Program Belknap-Merrimack, Inc.

To assist in reducing poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to reach economic stability.

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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

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COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

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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.

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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

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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

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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

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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: 4909EF1F-802E-8198-812D-CE113A9DDBF3

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

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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: 4909EF1F-802E-8198-812D-CE113A9DDBF3

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

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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

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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.

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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.

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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.

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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.

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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

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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.

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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.

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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

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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.

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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

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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.

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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.

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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.

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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

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

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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.

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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.

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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

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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.

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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.

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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

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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.

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FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

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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

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- 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

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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

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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

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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.

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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.

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- 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

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- 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*

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THERESA C. PAIGE, TRANSIT DIRECTOR

PROFESSIONAL EXPERIENCE

Transportation Director **July 2019 - Current**
Community Action Program Belknap & Merrimack Counties, Inc.
As the Transportation Director for Community Action Program Belknap & Merrimack Counties, Inc. (CAPBMCI) I am responsible for all aspects of operations for Concord Area Transit, (CAT), a fixed route rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding includes: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I am responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; determining eligibility for the ADA Paratransit service attached to CAT and processing invoices for both accounts payable and accounts receivable.

I am also responsible for the operations of the Concord Senior Transit service which is a demand response service in Concord, Penacook and Suncook for seniors aged 60 and older and the Rural Transportation Services (RTS) vehicles and drivers which provide demand response service to senior aged 60 and older throughout Belmont and Merrimack counties. CAPBMCI also runs a Volunteer Driver Program that covers all of Belknap and Merrimack counties. I also supervise the activities of the 5310 RCC funded Mobility Manager who provides services throughout the Mid-State RCC region.

Transit Director **Feb 2017 – July 2019**
Southwestern Community Services, Inc.
As the Transit Director for Sullivan County Transportation (SCT) I was responsible for all aspects of operations for a rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding included: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

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In addition I was responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; maintaining a FTA compliant drug & alcohol testing program and processing invoices for both accounts payable and accounts receivable. The transportation service is based in Claremont NH, with three flex route systems that run in Claremont, Charlestown and Newport. There is also a Demand Response "Dial-A-Ride" service that runs in the larger Claremont area. SCT also runs a Volunteer Driver Program that covers all of Sullivan County.

Independent Contractor **July 2013 – Current**
RLS & Associates, Inc.
I Provide training on a variety of transit-relating topics, including Passenger Assistance and Refresher, Emergency Procedures, and Defensive Driving.

Associate and RTAP Liaison **Nov 2013 – Feb 2017**
RLS & Associates, Inc.
I was the in-state Program Liaison and lead trainer for the New Hampshire and Massachusetts RTAP Programs. As lead trainer I instructed in a variety of DOT required training areas including: Passenger Assistance and Refresher; Emergency Procedures; Defensive Driving; Pre-Trip Inspections; Drug & Alcohol Reasonable Suspicion Referral and several customer service based topics. I scheduled all trainings and coordinated with RLS contracted trainers to ensure that required trainings were available at regional training sites throughout New Hampshire and Massachusetts. In addition I was responsible for state DOT technical assistance compliance reviews for FTA Drug and Alcohol programs in NC, WI, VA, and NH and several 5311 DOT compliance reviews in NH.

I served as interim transportation director for Southwestern Community Services, Inc. in 2016 when they agreed to take on the responsibility for the only public transportation service in Sullivan County. This service had been abruptly shut down when another social service provider in the region ceased operations. In this transitional position I provided all of the traditional management activities of a transit manager as well as the additional responsibilities of repairing community relationships and improving the service image.

Regional Transportation Coordinator **Sep 2013 – Nov 2013**
Community Action Program Belknap-Merrimack Counties, Inc.

- Responsible for assisting the Mid-State Regional Coordinating Council with collaborative initiatives that enhance transportation options in the Mid-State region.

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- Performed outreach activities to engage stakeholders and educate the public.
- Served as the liaison to state and local transit groups.
- Facilitated transportation coordination among public, private, and volunteer transit providers and stakeholders to enhance options for consumers.
- Marketed transportation services available to the Mid-State Region residents.
- Organized and completed local and regional needs assessments to identify unmet transportation needs.
- Reviewed barriers to transportation in the Mid-State Region and made recommendations to resolve issues.
- Assisted with organizing and carrying out the activities of the Mid-State RCC sub-committees. Assisted with the facilitation of meetings as assigned.

Mobility Manager **Sept 2010 – Sep 2013**
Community Action Program Belknap-Merrimack Counties, Inc.

- Promoted, enhanced and facilitated access to transportation services, including integration and coordination of services for individuals with disabilities, older adults, individuals with low English proficiency, low income individuals and the general public.
- Provided coordinated services to human service organizations, including individualized travel training and trip planning activities for customers.
- Advocated and promoted the use of the WTS, CAT, and RTS transit systems with the general public, the business community, and human service organizations.
- Researched, secured, and managed grant funding and donations to support transportation services.
- Maintained close working relationships with all passenger transit providers in the region to improve ride referrals and collaboration of existing resources.
- Worked to improve access to jobs and employment support services by identifying and reducing barriers preventing use of transportation.
- Assisted in the development of transportation resources information including, but not limited to, bus schedules, resource manuals, brochures, Web pages, and signage improvements.
- Presented transportation resource information at community events and conferences.
- Conducted outreach to community organizations to identify unmet needs.

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- Provided monthly training to transportation staff on topics including customer service, disability awareness and dealing with difficult passengers.

Independent Living Services Director Jan 2002 – Aug 2010
Granite State Independent Living

- Responsible for the supervision and day to day activities of the Independent Living Services case management program. These services included peer support and counseling, skills training, and advocacy.
- Responsible for the overall management of the Home Access/Modifications, Adaptive Equipment program, funded by grants and individual donations.
- Developed and managed a travel training initiative to assist individuals with disabilities gain better access to public transportation.
- Provided disability awareness, people first language, and customer service trainings to staff, community groups and transit providers.
- Secured funding for new and on-going programs, including grant writing and reporting.
- Supervised, coached, and evaluated a service delivery staff comprised of diverse personalities, (including staff located off-site), assuring the quality and consistency of services which were provided.
- Promoted the use of GSIL services through outreach, to the general public, other service providers and professionals. Supervised the development of brochures, presentation materials and other tools to assist with outreach efforts.
- Developed new services in response to needs evidenced in the market place. Assessed the needs of the community, and conducted an annual evaluation of consumer satisfaction with services.
- Responsible for the preparation of quarterly and annual reports and budgets.

Financial Case Manager
MIMS/Community and Vocational Outreach Worker 1996 –2001
White Mountain Mental Health and DD Services

- Assessed financial needs of individuals and assisted them in enhancing, securing, and maintaining State and Federal benefits.
- Served as a resource for other program staff handling benefits for consumers.
- Maintained personally supportive relationships with individuals and their families, without encouraging unnecessary dependence.
- Interfaced effectively with community supports on behalf of the client.

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- Coordinated and implemented treatment plans for mental health consumers and their families.
- Resolved routine client needs and problems in the community independently.

EDUCATION

- Certified Community Transit Manager (CCTM) through CCTA
- Certified in Advanced Mobility Device Securement through the National Transit Institute
- Certified in Comprehensive ADA Paratransit Eligibility through the National Transit Institute
- Certified in Advanced Practices in Paratransit Service through Easter Seals Project Action
- Certified as Lead Trainer through Q'Staint
- Certified as FTA Drug & Alcohol Reasonable Suspicion Referral Supervisor
- Certified Master Gardener through the UNH Cooperative Extension and active presenter for the Master Gardener Speakers Bureau
- Course work in Human Services Springfield College, Manchester, NH (2002-04) and New Hampshire Community Technical College (1997-2001)

State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation 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 January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $537,393.30

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/22/2026
Date

DocuSigned by:
Melissa Hardy
1323A240A0DF495...
Name: Melissa Hardy
Title: Director, DLTSS

Easter Seals New Hampshire, Inc.

4/22/2026
Date

DocuSigned by:
Catherine Kuhn
B3B35BFD970D42A...
Name: Catherine Kuhn
Title: COO

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

OFFICE OF THE ATTORNEY GENERAL

4/22/2026
Date

DocuSigned by:
Robyn Guarino
74873484494140...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Hillsborough, Merrimack, Rockingham, and Strafford Counties.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

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4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	4,588	$14.10 per one way trip	$64,690.80
Merrimack County, NH	142	$14.10 per one way trip	$ 2,002.20
Rockingham County, NH	94	$14.10 per one way trip	$1,325.40
Strafford County, NH	1,044	$14.10 per one way trip	$14,720.40
TOTAL	**5,868**	**$14.10 per one way trip**	**$82,738.80**

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	$14.10 per one way trip	$72,882.90
Merrimack County, NH	142	$14.10 per one way trip	$ 2,002.20
Rockingham County, NH	94	$14.10 per one way trip	$1,325.40
Strafford County, NH	1,044	$14.10 per one way trip	$14,720.40
TOTAL	**6,449**	**$14.10 per one way trip**	**$90,930.90**

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	$14.10 per one way trip	$72,882.90
Merrimack County, NH	142	$14.10 per one way trip	$ 2,002.20
Rockingham County, NH	94	$14.10 per one way trip	$1,325.40
Strafford County, NH	1,044	$14.10 per one way trip	$14,720.40
Total	**6,449**	**$14.10 per one way trip**	**$90,930.90**

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	$14.10 per one way trip	$72,882.90
Merrimack County, NH	142	$14.10 per one way trip	$ 2,002.20
Rockingham County, NH	94	$14.10 per one way trip	$1,325.40
Strafford County, NH	1,044	$14.10 per one way trip	$14,720.40
Total	**6,449**	**$14.10 per one way trip**	**$90,930.90**

3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	$14.10 per one way trip	$72,882.90
Merrimack County, NH	142	$14.10 per one way trip	$ 2,002.20
Rockingham County, NH	94	$14.10 per one way trip	$1,325.40
Strafford County, NH	1,044	$14.10 per one way trip	$14,720.40
Total	**6,449**	**$14.10 per one way trip**	**$90,930.90**

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	$14.10 per one way trip	$72,882.90
Merrimack County, NH	142	$14.10 per one way trip	$ 2,002.20
Rockingham County, NH	94	$14.10 per one way trip	$1,325.40
Strafford County, NH	1,044	$14.10 per one way trip	$14,720.40
Total	**6,449**	**$14.10 per one way trip**	**$90,930.90**

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

    9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

        9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

        9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

        9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

    9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

        9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

    9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

    9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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

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CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of __Easter Seals New Hampshire, Inc., which includes Manchester Alcoholism Rehabilitation Center, a program of Easterseals NH. _____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _October 11,2023____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

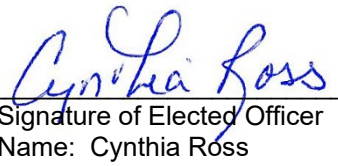
VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Mary Hamilton, Chief Financial Officer; Michele Talwani, SVP Marketing & Communications or Bradford E. Cook, General Counsel of the corporation,
(may list more than one person)
(Name and Title of Contract Signatory)

are duly authorized on behalf of Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: April 17, 2026



Signature of Elected Officer
Name: Cynthia Ross
Title: Assistant Secretary

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	CONTACT NAME: Linda Jaeger, CIC
USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	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

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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

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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: _____

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

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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
Crag 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
Angelique Pandolph	Director of Transportation	$95,945.00	$0
Lisa Ludwigsen	Business Manager	$79,183.00	$0
Joseph Dunleavey	Fleet Manager	$78,120.00	$0
Sharon McKechnie	Operations Manager	$81,451.00	$0

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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

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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	$

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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	$

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1856	Easter Seals New Hampshire, Inc.	555 Auburn Street	Manchester	NH	03103	G	7/15/2026

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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.

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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

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION

For the Years Ended August 31, 2025 and 2024

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BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
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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.

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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.

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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

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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.

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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

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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.

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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.

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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.

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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.

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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

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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

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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.

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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.

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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.

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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

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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.

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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%

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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.

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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.

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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

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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

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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.

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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.

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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.

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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.

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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.

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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

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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

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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OTHER FINANCIAL INFORMATION

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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

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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.

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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

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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.

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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

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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.

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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

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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.

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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.

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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.

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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.

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Angelique Pandolph

Director of Transportation

About Me

Experienced, effective, and ambitious logistics manager with a Master of Business Management (MBA). Known for exceptional problem solving skills and developing business frameworks that dramatically improve efficiency and productivity. Team oriented and focused on supporting others while generating growth and boosting morale.

Contact

Education

(2018 -2019)

FITCHBURG STATE UNIVERSITY

Master of Business Management (MBA)

4.0 GPA

(2016 -2018)

FITCHBURG STATE UNIVERSITY

Bachelor of Business - Marketing

3.8 GPA

Skills

- Management
- Logistics
- Compliance
- Marketing
- Routing
- Branding

Experience

(2023 - Present)

DIRECTOR OF TRANSPORTATION

Easterseals New Hampshire

- Oversee transportation program and team of 70 individuals
- Develop and enforce policies and procedures that ensure safety, compliance, efficiency in all transportation activities.
- Partner with internal and external stakeholders to meet needs.
- Implemented GPS tracking, fleet maintenance software, and ELDs within all trucks company wide.
- Manage annual budget, monitor costs, service level agreements, and performance metrics.
- Ensure operational compliance.

(2022 - 2023)

BUSINESS DEVELOPMENT SPECIALIST

Lowell Corporation

- Developed business relationships in a B2B industry while generating sales growth through effective lead capture and sales promotions.
- Managed a marketing team working on several platforms including Google, HubSpot, Meta, YouTube, and LinkedIn.
- Designed advertising, branding and social media content
- Orchestrated, planned, and attended industry trade shows and expositions nationally while collecting and converting qualified leads.

(2018 - 2022)

DIRECTOR OF ROUTING

Mosquito Squad

- Effectively orchestrated routing operations across 3 states, managing nearly 300 trucks, completing over 2,500 appointments each day.
- Managed a team of over 350 technicians and a dispatch call center.
- Utilized StreetSync Pro, ServiceMinder CRM, Zubie fleet monitoring software to create and oversee daily schedules.
- Enhanced bulk emailing and rescheduling processes for a rapidly growing customer base of over 30,000 clients.
- Communicated with managers from 11 branches to maximize efficiency and optimization throughout the entire enterprise.
- Implemented GPS tracking, fleet maintenance software, and ELDs within all trucks company wide.

(2017 - 2018)

SALES AGENT & COMPLIANCE OFFICER

Mosquito Squad

- Generated average sales revenue of around $2 million per quarter, with a 40% close rate on average.
- Utilized ServiceMinder CRM, Scorpion, Microsoft, and Google Suite.
- Redesigned and trained on audit process to ensured organizational compliance with all applicable local, state, and federal regulations.

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Joseph Dunleavey

Professional Summary

Results-driven professional with 10+ years of experience in automotive repair,service management and logistics. Proven expertise in coordinating repairs, managing client relationships, and ensuring compliance with industry standards.

Demonstrated leadership in overseeing service departments and enhancing customer satisfaction through effective communication and problem resolution. Skilled in automotive estimating and maintenance, with a strong focus on operational efficiency and team performance.

ASE Certified, committed to delivering high-quality service in the automotive industry.

Authorized to work in the US for any employer

Work Experience

Fleet Manager

Easter Seals of New Hampshire-Manchester, NH
September 2025 to Present

- Oversee the repair and maintenance of 100+ vehicles for Easter Seals NH's Transportation program.
- Maintain accurate reporting of repairs and maintenance in compliance with Federal and State funding.
- Manage team of mechanics and office staff.
- Perform scheduling, payroll and hiring of staff.
- Acquire and retire units based on age, cost of repairs and the needs of program.
- Hold monthly safety meetings and perform regular audits to ensure safe working environment.
- Work with other program leaders within the agency to ensure vehicle needs are being met.

Mobility Fleet Specialist

Merchants Fleet-Hooksett, NH
July 2021 to July 2025

- Responsible for the maintenance and logistics of mobility units that were on rent or being retired with Merchants Fleet.
- Coordinate the repair and reconditioning of these units by reviewing damage and repair estimates with service vendors across the country.
- Review and apply damage billing to clients based on client reporting and damages found by vendor partners.
- Oversee the logistics of units moving between client and repair facility.
- Work with current and former clients to resolve any issues regarding maintenance or repair of units.
- Further responsibility included working with UPS on the maintenance and upkeep of on-rent trailers. Including DOT compliance and on site repair logistics.

Service Manager

Dan O'Brien Kia North Hampton-North Hampton, NH

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September 2020 to July 2021

• Dispatch work to tech's based on appointment schedule and capability's.

• Craft goals and objectives for the department, which include an annual operating budget, and a marketing plan to promote new business.

• Review Customer survey scores with team, Celebrate successes and coach opportunity for improvement.

• Process warranty repair claims per KIA rules and ensure reimbursement for repairs.

• Recruit, hire and supervise all service department personnel, as well as monitor their performance in servicing customers

• Maintain a high Customer Service Index (CSI) rating by handling customer complaints immediately and appropriately

• Responsible for the recon of used vehicles, estimate costs and work needed.

Service Advisor

Exeter Subaru-Stratham, NH

December 2019 to April 2020

• Greet customers warmly and professionally, creating a welcoming and trust-filled environment.

• Determine needed automotive maintenance based on symptoms, age, mileage, body condition, and history of vehicle.

• Prepare a complete and accurate estimate of cost for service labor and parts.

• Discuss estimates and recommendations with customers and set expectations for turnaround for the repairs.

• Provide status updates to customers and answer questions throughout the repair process.

• Communicate effectively with technicians and parts staff to ensure timely completion of services.

• Review completed repairs with customers and explain work performed, associated costs, and future maintenance needs.

• Follow up with customers to ensure satisfaction and promote future service visits.

Service Drive Manager

Autofair Subaru-Haverhill, MA

November 2016 to November 2019

• Oversee team of three service advisors and appointment team.

• Set schedules for the service drive team and quick lane technicians.

• Review incoming appointments and dispatch to qualified technicians.

• Be first point of contact for conflict and customer service resolution.

• Discuss estimates and recommendations with customers and set expectations for turnaround for the repairs.

• Provide status updates to customers and answer questions throughout the repair process.

• Communicate effectively with technicians and parts staff to ensure timely completion of services.

• Review completed repairs with customers and explain work performed, associated costs, and future maintenance needs.

• Follow up with customers to ensure satisfaction and promote future service visits.

Store Manager

VIP Tires and Service-Londonderry, NH

August 2013 to November 2016

• Review prior day/month/year sales and targets with team.

• Set appointments and fill schedule with good work mix.

• Perform vehicle walk around with customer.

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- Determine and recommend needed maintenance base on age, mileage, and vehicle history.
- Prepare complete and accurate estimate of cost for labor and parts.
- Monitor the progress of each vehicle throughout the day, updating customers frequently.
- Verifies that final invoice reconciles with work performed on the repair order.
- Assist in maintaining clean work environment for our clientele.
- Hire based on needs of the store and forecast.
- Set team schedules.
- Perform inventory of tire and fluids weekly.
- Hold team meetings to foster atmosphere, celebrating wins and working through problems.

Education

High school diploma

Cobb County Adult Education-Marietta, GA
2003

High school diploma or GED

Skills

- Operations management
- Leadership
- Business development
- Auto Service Management
- Automotive Repair
- Inventory control
- Office experience
- DOT (Department of Transportation) regulations
- Mechanical knowledge
- Microsoft Office
- Logistics
- Salesforce
- Automotive Estimating
- Fleet management
- Supply chain
- Vehicle Maintenance
- B2B
- CDK, Dealertrack, Autoloop

Certifications and Licenses

ASE Certification

C1 -Automobile Service Consultant

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Driver's License

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Lisa M. Ludwigsen

Proficient in Microsoft Word, Excel, Google Docs, HBSS Transportation software, and Allscripts.

Experience

July 2007 - Present - **Easter Seals NH**

Business Manager – Special Transit Service

Develop and maintain working relationships with STS customers to provide productivity and financial reports upon request, which includes attending community meetings as needed for service quality development and customer communication. Supervise and develop STS Billing Department staff. Oversee billing policies and procedures for STS operations to ensure accurate and timely bill processing, collections, and reconciliation of STS production information. Work collaboratively with the STS management team and Billing Management team to ensure accurate production and billing management, and develop continuous improvement of metrics of service quality and production for STS customers and financial oversight. Work with STS Vice President to evaluate financial feasibility and agency impact of proposals for the development of new work and the ongoing financial status of existing work. Develop and monitor cash flow projections for all STS services. Reconcile accounts receivable subsystems to general ledger control account. Oversee and complete monthly production and revenue reports.

2001 - July 2007 - **Greater Manchester Family YMCA**

Started as Front Desk Receptionist, greeted all members, answered phones, registered new members, and registered members for programs. Position required excellent customer service skills and knowledge of the YMCA and all programs offered at different locations. Promoted to Membership Director, supervised 8 to 10 staff. Responsibilities included scheduling, performance reviews of staff, budgeting, opening and closing procedures, program and camp registrations, scheduled private parties and events, and all other day to day front desk duties. Processed State billing for Childcare, Before and After School program, and day camps. Extremely busy and diversified position.

References Available Upon Request

Education

Graduate Dana Hills HS, Dana Hills, CA
Saddleback Community College
Hesser College
Job related training courses

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SHARON McKECHNIE

Operation Manager

Transit service professional with over 25 years' experience as a team Leader, supervisor and operation manager. Personable creative professional with expertise in training and directing employees efficiently as a team. Able to work with a staff, while adapting to changing work priorities and motivating others. Demonstrated ability to work with a wide variety of community groups and organizations. Able to communicate clear instructions to team members and listens to team members' feedback. Manage day-to-day operations. Proficient with Microsoft Office Suite.

CORE COMPETENCIES

- Interpersonal and Communication Skills
- Customer Service
- Community Engagement
- Dependable and Dedicated
- Supervising/ Managing
- Problem Solving
- Risk Management
- Scheduling
- Independent Thinking/ Team Builder
- Multitasking skills
- Record keeping
- Training Experience
- Leadership skills

Award

- Easterseals Presidents Meritorious Award 2019

PROFESSIONAL EXPERIENCE

Easterseals STS, Manchester NH **07/1997- Present**

Operations Manager

- Oversee all STS operations, inclusive of recruitment, hiring, discipline, termination and maintenance of these records.
- Responsible for the overall management of the day to day operations of STS. Manage and oversee STS training and educational programs.
- Maintain compliance with Easterseals, State regulations, Department of Transportation regulations and other funding sources.
- Update and maintain training programs for Agency use. Coordinate outside instructors or training programs when appropriate inclusive of Defensive Driving, Emergency Response Techniques, and Passenger Assistance Techniques.

Education

High School - Pope John XXIII, Everett MA 1982

St. Josephs College, Standish,
ME 1982-1983

St Anselms College, Manchester NH

1983 - 1985

State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Gibson Center for Senior Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $167,705.40

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/22/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...
Name: Melissa Hardy
Title: Director, DLTSS

Gibson Center for Senior Services, Inc.

4/22/2026
Date

DocuSigned by:
Barbara Campbell
BC8127AD6B964BE...
Name: Barbara W. Campbell
Title: President, Board of Directors

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

OFFICE OF THE ATTORNEY GENERAL

4/22/2026
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available in Carroll County in the following Towns/Cities: Albany, Bartlett, Conway, Center Conway, North Conway, Eaton, Jackson, and Madison.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult

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protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting

with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient

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of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	606	$14.10 per one way trip	$8,544.60

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	1,368	$14.10 per one way trip	$19,288.80

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	2,480	$14.10 per one way trip	$34,968.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	2,480	$14.10 per one way trip	$34,968.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	2,480	$14.10 per one way trip	$34,968.00

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	2,480	$14.10 per one way trip	$34,968.00

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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 GIBSON CENTER FOR SENIOR SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 10, 1979. 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: **60369**
Certificate Number: **0007892876**

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

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CERTIFICATE OF AUTHORITY

I, John Tuten, 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 Gibson Center for Senior Services, 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 November 21, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Barbara W. Campbell, President or Kelly Drew, Vice President (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Gibson Center for Senior Services, 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 was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/21/26

Signature of Elected Officer
Name: John Tuten
Title: Treasurer

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/22/2026

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

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

PRODUCER	CONTACT NAME: Heather Clement, CIC, CRIS	
Chalmers Insurance Group - North Conway	PHONE (A/C, No, Ext): (603) 356-6926	FAX (A/C, No): (603) 356-6934
PO Box 2480	E-MAIL ADDRESS: HClement@chalmersInsuranceGroup.com	
North Conway NH 03860	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Acadia Insurance Company	31325
INSURED	INSURER B : Union Insurance Company	25844
Gibson Center for Senior Services, Inc.	INSURER C :	
PO Box 655	INSURER D :	
	INSURER E :	
North Conway NH 03860-0655	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 26/27 Master **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:			CPA0011316-42	05/01/2026	05/01/2027	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 $ 300,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			CAA0011366-43	05/01/2026	05/01/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Uninsured motorist BI-	$ 1,000,000 $ $ $ $ 1,000,000
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			CUA0011368-42	05/01/2026	05/01/2027	EACH OCCURRENCE AGGREGATE	$ $
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		WCA0018862-42	05/01/2026	05/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000

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

Operations: Non-Profit organization providing social services to senior citizens of Northern Carroll County.

CERTIFICATE HOLDER

State of New Hampshire
NH Dept of Health & Human Svcs
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

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NONPROFIT COVER SHEET

A. Entity Name: Gibson Center for Senior Services, Inc.
Signatory: Bárbara W. Campbell, President

B. Entity's Contact Information: Barbara W. Campbell bwcampbell07@gmail.com

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

Name / Phone / Email: Kenneth Kaslow 603-356-3231 ken@gibsoncenter.org

Person responsible for Accuracy and Completeness of information provided:
Name: David Smolen Title: Executive Director
Signature: David Smolen

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Barbara W. Campbell, President	Self employed, Jackson Selectperson
Kelly Drew, Vice President	LA Drew, Rotary
John Tuten, Treasurer	Camden National Bank
Mary Tedeschi, Secretary	Retired
Barbara Harmon	Retired
Caleb Gilbert	Public Health
Isabelle Eldridge	Maine Health
Steven Roche	RN
Brian Coffey	Self employed
Carrie Burkett	Memorial Hospital -Maine Health
Hannah Meidahl	Cooper Cargill Chant attorney

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
David Smolen	Executive Director	$81,000	$6,600
Kenneth Kaslow	Administration Director	$85,000	$5,100

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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

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Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
10142	Georgia Southern University Foundation	1801 Akins Boulevard	Statesboro	GA	30460	G	5/15/2026
18336	Georgia State University Foundation, Inc.	PO Box 3963	Atlanta	GA	30302-3963	G	11/15/2025
12840	Georgian Court University	900 Lakewood AveLakewood, NJ 08701	Lakewood	NJ	08701	G	11/15/2025
13347	Geospatial and Environmental Technologies Institute (GETI)	87 Packers Falls Road	Durham	NH	03824	X	9/15/2024
34926	Geothermal Resource Council	1120 Route 73 Ste200	Mount Laurel	NJ	08054	U	11/15/2025
6078	Gerald & Janet Carrus Foundation	3333 New Hyde Park Road, Ste. 406	New Hyde Park	NY	11042	G	5/15/2026
10612	German Marshall Fund of the United States	1744 R Street NW	Washington	DC	20009	G	8/15/2026
32029	German-American Club of New Hampshire	279 Hackett Hill Road	Hooksett	NH	03106	X	5/15/2021
17867	Gerry Grassie Memorial Fund	37 Laurel Lane	Somersworth	NH	03878	X	5/15/2022
35902	Gestalt Foundation	25 Landing Rd Unit 2	Enfield	NH	03748	G	11/15/2026
30823	Get in Touch Foundation, Inc.	70 W River StMilford, CT 06460	Milford	CT	06460	G	11/15/2026
10277	Gettysburg College	300 North Washington Street Campus Box 426	Gettysburg	PA	17325	G	4/15/2026
16396	Gettysburg Foundation	1195 Baltimore Pike	Gettysburg	PA	17325	G	2/14/2027
18944	GFWC - Salem Women's Club	PO Box 1015	Salem	NH	03079	G	11/15/2026
19628	GFWC Amoskeag Community Volunteers	934 Lake Shore Road	Manchester	NH	03109	X	11/15/2021
11168	GFWC Dover Area Woman's Club	598 6Th StDover, NH 03820	Dover	NH	03820	G	11/14/2026
2407	GFWC Greenland Women's Club	Box 151	Greenland	NH	03840	G	11/15/2026
10568	GFWC Hudson Community Club	PO Box 32	Hudson	NH	03051	X	11/15/2019
1547	GFWC Hudson Women's Club	PO Box 45	Hudson	NH	03051	G	11/15/2025
1226	GFWC Portsmouth Women's City Club	375 Middle Road	Portsmouth	NH	03801	G	9/14/2026
32218	GFWC: Concord Contemporary Club	PO Box 871	Concord	NH	03302	G	11/15/2026
35530	GHD Foundation USA	2055 Niagara Falls Blvd Ste 3	Niagara Falls	NY	14304	G	5/15/2027
17614	Ghostlight Theater Company of New England	258 Main Street	Salem	NH	03079	X	11/15/2021
19833	Gianna Family Care Center	361 Winding Pond Road	Londonderry	NH	03053	X	5/15/2021
1941	Gibson Center for Senior Services, Inc.	PO Box 655	North Conway	NH	03860	G	11/14/2026
18981	Gibson-Woodbury Charitable Foundation	P.O. Box 406	North Conway	NH	03860	G	11/15/2026
35655	Gideon's Promise, Inc.	101 Marietta St NW #250	Atlanta	GA	30303	G	5/15/2026
31444	Giffords	1310 L Street NW Suite 600Washington, DC 20005	Washington	DC	20005	G	5/15/2026
34563	Gifford's Law Center to Prevent Gun Violence	268 Bush Street, #555San Francisco, CA 94104	San Francisco	CA	94104	G	5/15/2026
13767	Gift of Adoption Fund	1200 Shermer Rd Ste 111Northbrook, IL 60062	Northbrook	IL	60062	G	5/15/2026
19205	Gift of Life Bone Marrow Foundation	5901 Broken Sound Parkway, NW, Suite 600Boca Raton	Boca Raton	FL	33487	G	11/15/2026
34911	GIG Cares	PO Box 3028	Vista	CA	92085	U	5/15/2026

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

	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	$

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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	$		

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The Gibson Center for Senior Services, Inc.

PO Box 655 • 14 Grove St. • North Conway, New Hampshire 03860-0655
603-356-3231 • Fax: 603-356-0100 • wwwgibsoncenter.org

The mission of the Gibson Center for Senior Services is to offer programs that enable seniors in New Hampshire's Northern Carroll County to live independently and actively, with purpose and dignity.

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE

Consolidated Financial Statements

June 30, 2025 and 2024

and

Independent Auditor's Report

The Gibson Center for Senior Services, Inc.

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025 and 2024

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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 Finance Committee and Board of Directors of
Gibson Center for Senior Services, Inc. and Affiliate

Opinion

We have audited the accompanying consolidated financial statements of the Gibson Center for Senior Services, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2025 and 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 referred to above present fairly, in all material respects, the financial position of Gibson Center for Senior Services, Inc. and Affiliate as of June 30, 2025 and 2024, 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. 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 Gibson Center for Senior Services, 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 Gibson Center for Senior Services, 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 will always detect a material misstatement when it exists. The risk of not detecting a material

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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, 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 Gibson Center for Senior Services, 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 Gibson Center for Senior Services, 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.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating financial statements 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 information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Vashon Clukay & Company PC

Manchester, New Hampshire
November 10, 2025

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

	2025	2024
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 458,864	$ 452,273
Investments	394,213	336,013
Accounts receivable	56,517	89,095
Prepaid expenses	37,960	30,293
Inventory	2,397	2,397
TOTAL CURRENT ASSETS	949,951	910,071
NONCURRENT ASSETS:		
New Hampshire Charitable Foundation Restricted Fund	988,123	924,487
Property and equipment, net	2,666,292	2,678,030
TOTAL NONCURRENT ASSETS	3,654,415	3,602,517
TOTAL ASSETS	$ 4,604,366	$ 4,512,588
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 36,276	$ 30,966
Accrued expenses	31,198	55,601
Security deposit payable	12,046	12,712
Current portion of mortgage note payable	1,810	24,168
TOTAL CURRENT LIABILITIES	81,330	123,447
NONCURRENT LIABILITIES:		
TOTAL NONCURRENT LIABILITIES	-	-
TOTAL LIABILITIES	81,330	123,447
NET ASSETS:		
Without donor restrictions:		
Undesignated	3,529,674	3,445,922
Board reserved for capital acquisitions	989,311	925,627
With donor restrictions:		
Purpose restrictions	4,051	17,592
TOTAL NET ASSETS	4,523,036	4,389,141
TOTAL LIABILITIES AND NET ASSETS	$ 4,604,366	$ 4,512,588

See notes to consolidated financial statements

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2025 and 2024

	2025	2024
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE AND SUPPORT		
Fees and grants from governmental agencies	$ 568,056	$ 602,893
Town appropriations	60,000	55,500
Contributions	256,096	265,992
Fundraising	43,793	35,168
Thrift shop sales	163,671	131,841
Rental income	197,750	185,650
Interest and dividend income	16,313	12,934
Other income	36,213	31,607
Gain (Loss) on sale of assets	-	(1,851)
Net realized and unrealized gain (loss) on investments	153,026	138,490
Net assets released from donor restrictions	17,541	14,289
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	1,512,459	1,472,513
EXPENSES		
Program Services:		
Nutrition	505,834	479,875
Transportation	141,933	130,080
Social and Educational	139,715	146,145
Age-Friendly	-	10,000
Total Program Services	787,482	766,100
Supporting Services:		
Management and General	395,212	377,911
Fundraising	182,329	189,883
Total Supporting Services	577,541	567,794
TOTAL EXPENSES	1,365,023	1,333,894
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	147,436	138,619
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	4,000	-
Net assets released from donor restrictions	(17,541)	(14,289)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(13,541)	(14,289)
CHANGE IN NET ASSETS	133,895	124,330
NET ASSETS, July 1	4,389,141	4,264,811
NET ASSETS, June 30	$ 4,523,036	$ 4,389,141

See notes to consolidated financial statements

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ 286,842	$ 58,005	$ 91,639	$ -	$ 436,486	$ 64,920	$ 98,936	$ 163,856	$ 600,342
Payroll taxes	21,393	4,409	6,617	-	32,419	5,117	7,493	12,610	45,029
Employee benefits	24,120	3,119	18,802	-	46,041	2,312	5,797	8,109	54,150
Total Salaries and Related Expenses	332,355	65,533	117,058	-	514,946	72,349	112,226	184,575	699,521
Food	67,715	-	-	-	67,715	-	-	-	67,715
Direct program expenses	39,140	33,127	15,147	-	87,414	-	36,334	36,334	123,748
Travel	125	35	-	-	160	322	-	322	482
Conferences and training	1,458	-	130	-	1,588	-	611	611	2,199
Insurance	7,914	2,827	2,827	-	13,568	16,658	3,009	19,667	33,235
Telephone	1,042	392	392	-	1,826	948	392	1,340	3,166
Professional services	5,517	2,069	2,069	-	9,655	8,819	21,269	30,088	39,743
Postage	185	-	-	-	185	509	40	549	734
Office expenses	10,743	1,544	2,092	-	14,379	7,752	4,035	11,787	26,166
Public relations/communications	228	-	-	-	228	-	716	716	944
Special events	-	-	-	-	-	-	3,697	3,697	3,697
Utilities	17,256	3,135	-	-	20,391	43,982	-	43,982	64,373
Repairs and maintenance	22,156	3,830	-	-	25,986	90,448	-	90,448	116,434
Foundation and investment expenses	-	-	-	-	-	8,040	-	8,040	8,040
Interest expense	-	-	-	-	-	795	-	795	795
Payments in lieu of real estate taxes	-	-	-	-	-	16,255	-	16,255	16,255
Total Expenses Before Depreciation	505,834	112,492	139,715	-	758,041	266,877	182,329	449,206	1,207,247
Depreciation expense	-	29,441	-	-	29,441	128,335	-	128,335	157,776
Total Expenses	$ 505,834	$ 141,933	$ 139,715	$ -	$ 787,482	$ 395,212	$ 182,329	$ 577,541	$ 1,365,023

See notes to consolidated financial statements

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2024

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ 278,384	$ 55,736	$ 80,773	$ -	$ 414,893	$ 70,289	$ 107,828	$ 178,117	$ 593,010
Payroll taxes	21,425	4,195	5,707	-	31,327	5,305	8,034	13,339	44,666
Employee benefits	21,371	2,818	16,192	-	40,381	7,759	11,273	19,032	59,413
Total Salaries and Related Expenses	321,180	62,749	102,672	-	486,601	83,353	127,135	210,488	697,089
Food	62,318	-	-	-	62,318	-	-	-	62,318
Direct program expenses	36,015	25,712	34,559	9,700	105,986	39	24,295	24,334	130,320
Travel	26	109	-	-	135	328	-	328	463
Conferences and training	2,869	-	95	-	2,964	222	787	1,009	3,973
Insurance	7,870	2,818	2,818	-	13,506	16,227	3,004	19,231	32,737
Telephone	1,021	383	563	-	1,967	1,497	383	1,880	3,847
Professional services	4,424	1,661	1,661	-	7,746	9,366	28,861	38,227	45,973
Postage	132	-	-	-	132	555	8	563	695
Office expenses	9,688	1,288	1,797	300	13,073	7,572	4,136	11,708	24,781
Public relations/communications	1,167	-	1,980	-	3,147	-	575	575	3,722
Special events	-	-	-	-	-	-	699	699	699
Utilities	15,214	2,580	-	-	17,794	33,245	-	33,245	51,039
Repairs and maintenance	17,951	3,339	-	-	21,290	76,192	-	76,192	97,482
Foundation and investment expenses	-	-	-	-	-	8,421	-	8,421	8,421
Interest expense	-	-	-	-	-	2,010	-	2,010	2,010
Payments in lieu of real estate taxes	-	-	-	-	-	16,209	-	16,209	16,209
Total Expenses Before Depreciation	479,875	100,639	146,145	10,000	736,659	255,236	189,883	445,119	1,181,778
Depreciation expense	-	29,441	-	-	29,441	122,675	-	122,675	152,116
Total Expenses	$ 479,875	$ 130,080	$ 146,145	$ 10,000	$ 766,100	$ 377,911	$ 189,883	$ 567,794	$ 1,333,894

See notes to consolidated financial statements

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and contributions	$ 1,061,439	$ 1,045,923
Interest income received	7,213	6,958
Other income received	317,593	262,929
Cash paid for salaries and wages, related benefits and payroll taxes	(723,726)	(701,561)
Cash paid to vendors	(502,732)	(485,379)
Payments in lieu of tax	(16,255)	(16,209)
Interest paid	(795)	(2,010)
Net Cash Provided by Operating Activities	142,737	110,651
CASH FLOWS FROM INVESTING ACTIVITIES		
Distributions from New Hampshire Charitable Foundation	32,250	32,028
Purchases of property and equipment	(146,038)	(157,934)
Net Cash Used for Investing Activities	(113,788)	(125,906)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on mortgage note payable	(22,358)	(21,127)
Net Cash Used for Financing Activities	(22,358)	(21,127)
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	6,591	(36,382)
CASH AND EQUIVALENTS, July 1	452,273	488,655
CASH AND EQUIVALENTS, June 30	$ 458,864	$ 452,273
NON-CASH INVESTING AND FINANCING TRANSACTIONS		
Net change in value of restricted funds held by NHCF	$ 95,886	$ 81,662
Net change in fair value of investments	$ 58,200	$ 54,383
Net book value of disposed property and equipment	$ -	$ 1,852

See notes to consolidated financial statements

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Gibson Center for Senior Services, Inc. (the "Organization") was founded on October 1, 1979 and subsequently incorporated on November 15, 1988 as a non-profit organization. The Organization offers an evolving array of programs and services to both active and passive senior residents of Northern Carroll County New Hampshire. The Organization services the needs of senior residents through nutrition programs, transportation programs for the elderly and disabled, and social and educational programs, which are designed to enable them to stay actively involved in their communities.

Affiliate

In May 2005, the Organization established Silver Lake Senior Housing Corporation (the Affiliate), a non-profit organization, for the purpose of acquiring land and buildings located in Madison, New Hampshire. The Affiliate operates a senior residential facility. The operation of Silver Lake Landing began July 22, 2005.

Accounting Policies

The accounting policies of the Gibson Center for Senior Services, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations except as indicated hereafter. All significant inter-company transactions and balances have been eliminated for the consolidated financial statement presentation. 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.

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 Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for capital acquisition reserve.

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.

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Cash and Cash Equivalents

For the purpose of the statements of cash flows, cash and equivalents consist of demand deposits, cash on hand and all highly liquid investments with a maturity of 90 days or less.

Investments

Investments consisting of fixed income mutual funds and equity mutual funds are carried at their market value at June 30, 2025 and June 30, 2024. Interest income is reflected in the statements of activities.

At June 30, 2025 and 2024, the market value of investments consists of the following:

	2025	2024
Fixed-income mutual funds	$ 86,332	$ 78,633
Equity mutual funds	307,881	257,380
Total assets at fair value	$ 394,213	$ 336,013

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts due from town appropriations and fees and grants from governmental agencies. All accounts receivable is expected to be collected within one year. 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.

Inventory

Inventory consists of maintenance supplies on hand and is valued at the lower of cost (determined on the first-in, first-out method) or net realizable value. Food purchases are recorded as an expense in the period purchased. Food inventory, if any, at year end is not material to the consolidated financial statements.

Property and Equipment

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Organization's policy is to capitalize expenditures for 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
Land improvements	5-39
Building and building improvements	5-40
Equipment and vehicles	3-15
Furniture and fixtures	5-39

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Accrued Earned Time

All full-time and part-time employees accrue earned time as they provide services. Earned time is accrued at a rate dependent upon length of service. Upon termination of employment, any accrued/unused earned time will be paid at current rates of pay, except for employees who have been employed for less than 60 days.

Recognition of Contributions and Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. The Organization 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.

Recognition of Contributed Nonfinancial Assets

The Organization receives donated services from a variety of unpaid volunteers assisting with meal deliveries to the elderly and disabled, operations at the thrift shop, and other administrative tasks. No amounts have been recognized in the consolidated financial statements for these donated services because the accounting criteria for recognition of such volunteer efforts have not been satisfied.

Additionally, the Organization operates a thrift shop in which all items sold in the shop have been donated. The fair value of the donated goods is indeterminable until time of sale. Revenue recognized pertaining to the operation of the thrift shop, and included within thrift shop sales revenue, for the years ended June 30, 2025 and 2024 was $163,671 and $131,841, respectively.

Revenue and Revenue Recognition

The Organization recognizes contributions, donations and miscellaneous income 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.

The Organization also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Organization has met those performance requirements or incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to meeting performance requirements or incurring qualifying expenditures are reported as revenue with donor restrictions and amounts not yet received, but already awarded are recorded as accounts receivable.

The Organization recognizes revenue from contracts with customers in the form of rental income and thrift shop sales.

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The following tables provide information about balances of receivables, contract assets and contract liabilities associated with contracts with customers for the years ended June 30, 2025 and 2024:

	Receivables	Contract Assets	Contract Liabilities
June 30, 2025	$ -	$ -	$ -
June 30, 2024	$ -	$ -	$ -
June 30, 2023	$ -	$ -	$ -

Thrift Shop Sales

Revenues recognized through thrift shop sales are recognized at the point in time the sale takes place. All sales are paid in full at the point of sale. No contract related assets or liabilities are reported in relation to these transactions.

Rental Income

The Organization is a lessor of senior housing rental units through its Affiliate. The Organization has elected the practical expedient for short-term leases, as permitted by ASC 842 - *Leases*, for all classes of underlying assets. A short-term lease is defined as a lease that has a maximum potential term of 12 months or less at its commencement, including any options to extend or terminate the lease. Under this policy, the Organization does not recognize a lease receivable and corresponding net investment in the lease on the balance sheet for short-term leases. Instead, lease income is recognized on a straight-line basis over the lease term and is included in 'Rental income' in the consolidated statements of income.

Credit Loss Expense

The Organization uses the reserve method for accounting for credit losses. During the year ended June 30, 2025, the Organization adopted ASU 2025-05 *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets*, which provides a practical expedient for estimating expected credit losses on current accounts receivable and contract assets arising from revenue transactions under Topic 606.

The Organization elected both the practical expedient and the related accounting policy election available to non-public entities. The Organization applies the practical expedient by assuming that current conditions at the balance sheet date will persist over the remaining life of the accounts receivable when forecasting expected credit losses. The Organization has also elected the accounting policy to consider cash collections received after the balance sheet date but before the financial statements are available to be issued. Subsequent collections were evaluated through the date the financial statements were available to be issued.

Based on the accounting policy election, no allowance for credit losses was recorded for the portion of accounts receivable balances collected through the date the financial statements were available to be issued. For the accounts receivable balances that remained outstanding as of the date the financial statements were available to be issued, the Organization concluded that these balances were fully collectible based on historical experience of collecting on similar receivables and an analysis of individual accounts. As a result, no allowance for credit losses has been recorded as of June 30, 2025 and 2024.

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Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The 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. Salary and wage expenses, employee benefits, and payroll taxes are allocated based on annual evaluations of individual employee roles and responsibilities. Non-wage and wage-related expenses not directly attributable to a single function have been allocated to program and support services based on the following ratios:

	Nutrition	Transportation	Social and Educational	Management and General	Fundraising
Telephone	40%	15%	15%	15%	15%
Office expenses	40%	15%	15%	15%	15%
Professional services	40%	15%	15%	15%	15%
Insurance	60%	15%		25%	
Utilities	60%	15%		25%	
Repairs and maintenance	60%	15%		25%	

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Cash and cash equivalents, accounts receivable, accounts payable and accrued expenses are carried in the consolidated 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 Organization and its Affiliate are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are also exempt from State of New Hampshire income taxes and, therefore, have made no provision for Federal or State income taxes. In addition, the Organization 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 Organization and its Affiliate are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

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FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization and its Affiliate to report uncertain tax positions for financial reporting purposes. The Organization and its Affiliate had no uncertain tax positions as of June 30, 2025, and accordingly do not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

During the years ended June 30, 2025, and 2024, the Organization had unrelated business income from advertising, copier fees, and room usage fees. No provision has been made in these consolidated financial statements for accrued unrelated business income taxes as the amounts are not material.

NOTE 2—LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Board of Directors periodically review and adjust the spending policy through the budgeting process based on the operational and developmental needs of the Organization. Cash reserves in excess of daily operational needs may be invested in certificates of deposit.

The following table reflects the Organization's financial assets as of June 30, 2025 and 2024, 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. Amounts not available include the board designated capital reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through recommendation of the Finance Committee and approval by the Board of Directors.

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:

	2025	2024
Cash and cash equivalents	$ 458,864	$ 452,273
Investments	394,213	336,013
Accounts receivable	56,517	89,095
Total Financial Assets	909,594	877,381
Less:		
Net assets with donor restrictions	(4,051)	(17,592)
Financial assets included in Board designated capital reserve	(1,188)	(1,140)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 904,355	$ 858,649

NOTE 3—CONCENTRATION OF CREDIT RISK

The Organization and its Affiliate maintain bank deposits at a local financial institution located in New Hampshire. The Organization and its Affiliate's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of $250,000. Certificates of deposit maintained by the Organization and its Affiliate are also insured by the FDIC up to a total of $250,000. The Organization has entered into agreements with the financial institution to provide collateral against deposits in excess of FDIC limits. As of June 30, 2025, all the Organizations deposits were insured or collateralized. Deposits of the Affiliate were fully insured as of June 30, 2025.

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NOTE 4—INVESTMENTS

Fair Value Measurements

The Organization and its Affiliate report under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820) which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1: Inputs to the valuation methodology are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2: Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

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

Fixed-income and Equity Mutual Funds: Valued based on quoted prices for identical investments in active markets.

New Hampshire Charitable Foundation Restricted Fund: Valued using the fair value of the assets held in the trust as reported by the New Hampshire Charitable Foundation (NHCF) at year end. The Organization considers the measurement of its beneficial interest in the trusts to be a Level 3 measurement within the fair value hierarchy because even though that measurement is based on the unadjusted fair values of the trust assets reported by the trustee, the Organization will never receive those individual assets or have the ability to direct the redemption or investment of them.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different

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methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Organization and its Affiliate's investments measured at fair value on a recurring basis:

Investments at Fair Value as of June 30, 2025

	Level 1	Level 2	Level 3	Total
Fixed-income mutual funds	$ 86,332			$ 86,332
Equity mutual funds	307,881			307,881
NHCF Restricted Fund			$ 988,123	988,123
Total assets at fair value	$ 394,213	$ -	$ 988,123	$ 1,382,336

Investments at Fair Value as of June 30, 2024

	Level 1	Level 2	Level 3	Total
Fixed-income mutual funds	$ 78,633			$ 78,633
Equity mutual funds	257,380			257,380
NHCF Restricted Fund			$ 924,487	924,487
Total assets at fair value	$ 336,013	$ -	$ 924,487	$ 1,260,500

The reported change in the investments which use fair value measurements that use significant unobservable inputs (Level 3) is as follows:

	2025	2024
Balance at July 1	$ 924,487	$ 874,853
Contributions received	-	-
Dividend and interest income	9,100	5,976
Realized gain (loss) on investments	73,420	32,353
Unrealized gain (loss) on investments	21,406	51,754
	103,926	90,083
Investment fees and expenses	(8,040)	(8,420)
Total Return - net of investment fees	95,886	81,663
Distributions	(32,250)	(32,029)
Balance at June 30	$ 988,123	$ 924,487

NOTE 5—ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2025 and 2024:

	2025	2024
Town appropriations	$ 35,000	$ 32,250
Fees and grants from governmental agencies	18,545	53,054
Other	2,972	3,791
	$ 56,517	$ 89,095

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NOTE 6—PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2025 and 2024 is as follows:

Organization	2025	2024
Construction in progress		$ 106,498
Land and land improvements	$ 377,789	377,789
Building and building improvements	1,748,533	1,709,189
Equipment and vehicles	578,677	409,744
Furniture and fixtures	102,398	77,962
	2,807,397	2,681,182
Less accumulated depreciation	(1,294,983)	(1,203,981)
	$ 1,512,414	$ 1,477,201

Affiliate	2025	2024
Land and land improvements	$ 328,600	$ 328,600
Building and building improvements	1,368,514	1,368,514
Equipment and vehicles	161,102	163,831
Furniture and fixtures	114,628	109,054
	1,972,844	1,969,999
Less accumulated depreciation	(818,966)	(769,170)
	$ 1,153,878	$ 1,200,829

Consolidated	2025	2024
Construction in progress	$ -	$ 106,498
Land and land improvements	706,389	706,389
Building and building improvements	3,117,047	3,077,703
Equipment and vehicles	739,779	573,575
Furniture and fixtures	217,026	187,016
	4,780,241	4,651,181
Less accumulated depreciation	(2,113,949)	(1,973,151)
	$ 2,666,292	$ 2,678,030

NOTE 7—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30, 2025 and 2024:

	2025	2024
Accrued salaries	$ 11,897	$ 32,698
Accrued earned time	19,301	22,731
Miscellaneous accrued expense	-	172
	$ 31,198	$ 55,601

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NOTE 8—MORTGAGE NOTE PAYABLE

At June 30, 2025 and 2024, the mortgage note payable consists of the following:

	2025	2024
$300,000 note payable, secured by property, payable in monthly installments of $1,928 including interest at 5.57% through July 22, 2025. The balance of the note is payable in full on July 22, 2025.	$ 1,810	$ 24,168

Following are the maturities of the mortgage note payable as of June 30, 2025:

Year Ending June 30,	Amount
2026	$ 1,810

NOTE 9—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following purpose restricted funding at June 30, 2025 and 2024:

	2025	2024
Capital repairs		$ 14,173
Community improvement projects	$ 25	1,187
Website development	1,482	2,232
Non-food essentials	2,544	
	$ 4,051	$ 17,592

NOTE 10—BOARD DESIGNATED NET ASSETS

Net assets without donor restrictions include Board-designated net assets which may be accessed only with prior approval from the Board. Board-designated net assets are designated for the future replacements and acquisitions of capital assets of the Organization. Board designated net assets for capital acquisitions reserves at June 30, 2025 and 2024 were $989,311 and $925,627, respectively.

NOTE 11—CONCENTRATION OF REVENUE RISK

During the years ended June 30, 2025 and 2024, the Organization received 37% ($568,056) and 41% ($602,893), respectively, of its revenues in the form of federal and state nutrition and transportation fees and grants from the State of New Hampshire.

Nutrition program grant agreements were entered into with the State of New Hampshire for periods through June 30, 2027. Transportation program grant agreements were entered into with the State of New Hampshire for periods through June 30, 2026. Revenue is recognized as services are provided under the terms of the contract on a reimbursement basis through submission of monthly claims reports.

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NOTE 12—RETIREMENT PLAN

The Organization has a SIMPLE IRA plan under Section 408(p) of the Internal Revenue Code. Under the terms of the plan, the Organization makes non-elective contributions equal to 2% of employee wages.

During the years ended June 30, 2025 and 2024, the Organization's contributions to the plan were $12,234 and $11,560, respectively.

NOTE 13—RELATED PARTY TRANSACTIONS

The Gibson Center for Senior Services, Inc. has a management agreement with Silver Lake Senior Housing Corporation, its affiliate. The total fees received by the Gibson Center for Senior Services, Inc. from its affiliate were $30,000 and $27,600, for the years ended June 30, 2025 and 2024, respectively, and have been eliminated for consolidated reporting.

During the year ended June 30, 2024, The Gibson Center for Senior Services, Inc. provided an unconditional grant of $10,000 to its affiliate for the purpose of capital improvements. This transaction has been eliminated for consolidation purposes.

During the year ended June 30, 2022, The Gibson Center for Senior Services, Inc. provided a loan to its affiliate, in the amount of $45,000 for the purpose of capital improvements. The affiliate is responsible for monthly principal and interest payments on the outstanding balance. The outstanding balances as of June 30, 2025 and June 30, 2024 of $16,013 and $25,118, respectively, and interest paid during the years then ended of $822 and $1,195, respectively, have been eliminated for consolidated reporting.

NOTE 14—CONTINGENCIES

Grants require fulfillment of certain conditions as set forth in the terms of the grant contract. Failure to fulfill grant conditions could result in the return of the funds to grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the gifts and their applicable terms it has accommodated the objectives of the Organization to the provisions of the gift.

NOTE 15—SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 10, 2025, which is the date the consolidated financial statements were available to be issued.

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2025

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	$ 431,051	$ 27,813		$ 458,864
Investments	394,213			394,213
Accounts receivable	56,517			56,517
Due from affiliate	16,013		$ (16,013)	-
Prepaid expenses	24,374	13,586		37,960
Inventory		2,397		2,397
Investment in affiliate	1,485,458		(1,485,458)	-
TOTAL CURRENT ASSETS	2,407,626	43,796	(1,501,471)	949,951
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	988,123			988,123
Property and equipment, net	1,512,414	1,153,878		2,666,292
TOTAL NONCURRENT ASSETS	2,500,537	1,153,878	-	3,654,415
TOTAL ASSETS	$ 4,908,163	$ 1,197,674	$ (1,501,471)	$ 4,604,366
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 23,503	$ 12,773		$ 36,276
Accrued expenses	31,198			31,198
Due to affiliate		16,013	$ (16,013)	-
Security deposit payable		12,046		12,046
Current portion of mortgage note payable		1,810		1,810
TOTAL CURRENT LIABILITIES	54,701	42,642	(16,013)	81,330
NONCURRENT LIABILITIES:				
TOTAL NONCURRENT LIABILITIES	-	-	-	-
TOTAL LIABILITIES	54,701	42,642	(16,013)	81,330
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,860,100	1,155,032	(1,485,458)	3,529,674
Board reserved for capital acquisitions	989,311			989,311
With donor restrictions:				
Purpose restrictions	4,051			4,051
TOTAL NET ASSETS	4,853,462	1,155,032	(1,485,458)	4,523,036
TOTAL LIABILITIES AND NET ASSETS	$ 4,908,163	$ 1,197,674	$ (1,501,471)	$ 4,604,366

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2024

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	$ 412,596	$ 39,677		$ 452,273
Investments	336,013			336,013
Accounts receivable	89,095			89,095
Due from affiliate	25,118		$ (25,118)	-
Prepaid expenses	19,381	10,912		30,293
Inventory		2,397		2,397
Investment in affiliate	1,485,458		(1,485,458)	-
TOTAL CURRENT ASSETS	2,367,661	52,986	(1,510,576)	910,071
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	924,487			924,487
Property and equipment, net	1,477,201	1,200,829		2,678,030
TOTAL NONCURRENT ASSETS	2,401,688	1,200,829	-	3,602,517
TOTAL ASSETS	$ 4,769,349	$ 1,253,815	$ (1,510,576)	$ 4,512,588
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 20,849	$ 10,117		$ 30,966
Accrued expenses	55,601			55,601
Due to affiliate		25,118	$ (25,118)	-
Security deposit payable		12,712		12,712
Current portion of mortgage note payable		24,168		24,168
TOTAL CURRENT LIABILITIES	76,450	72,115	(25,118)	123,447
NONCURRENT LIABILITIES:				
TOTAL NONCURRENT LIABILITIES	-	-	-	-
TOTAL LIABILITIES	76,450	72,115	(25,118)	123,447
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,756,853	1,174,527	(1,485,458)	3,445,922
Board reserved for capital acquisitions	925,627			925,627
With donor restrictions:				
Purpose restrictions	10,419	7,173		17,592
TOTAL NET ASSETS	4,692,899	1,181,700	(1,485,458)	4,389,141
TOTAL LIABILITIES AND NET ASSETS	$ 4,769,349	$ 1,253,815	$ (1,510,576)	$ 4,512,588

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies	$ 568,056			$ 568,056
Town appropriations	60,000			60,000
Contributions	251,596	$ 4,500		256,096
Fundraising	43,793			43,793
Thrift shop sales	163,671			163,671
Rental income	3,000	194,750		197,750
Interest and dividend income	17,132	3	$ (822)	16,313
Other income	62,082	4,131	(30,000)	36,213
Net realized and unrealized gain (loss) on investments	153,026			153,026
Net assets released from donor restrictions	10,368	7,173		17,541
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	1,332,724	210,557	(30,822)	1,512,459
EXPENSES				
Program Services:				
Nutrition	505,834			505,834
Transportation	141,933			141,933
Social and Educational	139,715			139,715
Total Program Services	787,482	-	-	787,482
Supporting Services:				
Management and General	195,982	230,052	(30,822)	395,212
Fundraising	182,329			182,329
Total Supporting Services	378,311	230,052	(30,822)	577,541
TOTAL EXPENSES	1,165,793	230,052	(30,822)	1,365,023
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	166,931	(19,495)	-	147,436
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Contributions	4,000			4,000
Net assets released from donor restrictions	(10,368)	(7,173)		(17,541)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(6,368)	(7,173)	-	(13,541)
CHANGE IN NET ASSETS	160,563	(26,668)	-	133,895
NET ASSETS, July 1	4,692,899	1,181,700	(1,485,458)	4,389,141
NET ASSETS, June 30	$ 4,853,462	$ 1,155,032	$ (1,485,458)	$ 4,523,036

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies	$ 602,893			$ 602,893
Town appropriations	55,500			55,500
Contributions	254,092	$ 11,900		265,992
Fundraising	35,168			35,168
Thrift shop sales	131,841			131,841
Rental income	3,000	182,650		185,650
Interest and dividend income	14,126	3	$ (1,195)	12,934
Other income	55,249	13,958	(37,600)	31,607
Gain (Loss) on sale of assets	(598)	(1,253)		(1,851)
Net realized and unrealized gain (loss) on investments	138,490			138,490
Net assets released from donor restrictions	13,462	827		14,289
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	1,303,223	208,085	(38,795)	1,472,513
EXPENSES				
Program Services:				
Nutrition	479,875			479,875
Transportation	130,080			130,080
Social and Educational	146,145			146,145
Age-Friendly	10,000			10,000
Total Program Services	766,100	-	-	766,100
Supporting Services:				
Management and General	205,876	210,830	(38,795)	377,911
Fundraising	189,883			189,883
Total Supporting Services	395,759	210,830	(38,795)	567,794
TOTAL EXPENSES	1,161,859	210,830	(38,795)	1,333,894
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	141,364	(2,745)	-	138,619
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Net assets released from donor restrictions	(13,462)	(827)		(14,289)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(13,462)	(827)	-	(14,289)
CHANGE IN NET ASSETS	127,902	(3,572)	-	124,330
NET ASSETS, July 1	4,564,997	1,185,272	(1,485,458)	4,264,811
NET ASSETS, June 30	$ 4,692,899	$ 1,181,700	$ (1,485,458)	$ 4,389,141

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025

Gibson Center for Senior Services, Inc.:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ 286,842	$ 58,005	$ 91,639	$ -	$ 436,486	$ 64,920	$ 98,936	$ 163,856	$ 600,342
Payroll taxes	21,393	4,409	6,617	-	32,419	5,117	7,493	12,610	45,029
Employee benefits	24,120	3,119	18,802	-	46,041	2,312	5,797	8,109	54,150
Total Salaries and Related Expenses	332,355	65,533	117,058	-	514,946	72,349	112,226	184,575	699,521
Food	67,715	-	-	-	67,715	-	-	-	67,715
Direct program expenses	39,140	33,127	15,147	-	87,414	-	36,334	36,334	123,748
Travel	125	35	-	-	160	89	-	89	249
Conferences and training	1,458	-	130	-	1,588	-	611	611	2,199
Insurance	7,914	2,827	2,827	-	13,568	3,481	3,009	6,490	20,058
Telephone	1,042	392	392	-	1,826	948	392	1,340	3,166
Professional services	5,517	2,069	2,069	-	9,655	2,069	21,269	23,338	32,993
Postage	185	-	-	-	185	509	40	549	734
Office expenses	10,743	1,544	2,092	-	14,379	6,841	4,035	10,876	25,255
Public relations/communications	228	-	-	-	228	-	716	716	944
Special events	-	-	-	-	-	-	3,697	3,697	3,697
Utilities	17,256	3,135	-	-	20,391	5,446	-	5,446	25,837
Repairs and maintenance	22,156	3,830	-	-	25,986	23,879	-	23,879	49,865
Foundation and investment expenses	-	-	-	-	-	8,040	-	8,040	8,040
Total Expenses Before Depreciation	505,834	112,492	139,715	-	758,041	123,651	182,329	305,980	1,064,021
Depreciation expense	-	29,441	-	-	29,441	72,331	-	72,331	101,772
Total Expenses	$ 505,834	$ 141,933	$ 139,715	$ -	$ 787,482	$ 195,982	$ 182,329	$ 378,311	$ 1,165,793

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2025

Silver Lake Senior Housing Corporation:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	233	-	233	233
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	13,177	-	13,177	13,177
Professional services	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	6,750	-	6,750	6,750
Office expenses	-	-	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	911	-	911	911
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	38,536	-	38,536	38,536
Management fees	-	-	-	-	-	66,569	-	66,569	66,569
Interest expense	-	-	-	-	-	30,000	-	30,000	30,000
Payments in lieu of real estate taxes	-	-	-	-	-	1,617	-	1,617	1,617
Total Expenses Before Depreciation	-	-	-	-	-	16,255	-	16,255	16,255
Depreciation expense	-	-	-	-	-	174,048	-	174,048	174,048
Total Expenses	$ -	$ -	$ -	$ -	$ -	56,004	-	56,004	56,004
						$ 230,052	$ -	$ 230,052	$ 230,052

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2025

Eliminations:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-	-	-
Management fees	-	-	-	-	-	(30,000)	-	(30,000)	(30,000)
Interest expense	-	-	-	-	-	(822)	-	(822)	(822)
Payments in lieu of real estate taxes	-	-	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	-	(30,822)	-	(30,822)	(30,822)
Depreciation expense	-	-	-	-	-	-	-	-	-
Total Expenses	$ -	$ -	$ -	$ -	$ -	$ (30,822)	$ -	$ (30,822)	$ (30,822)

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2025

Consolidated Totals:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ 286,842	$ 58,005	$ 91,639	$ -	$ 436,486	$ 64,920	$ 98,936	$ 163,856	$ 600,342
Payroll taxes	21,393	4,409	6,617	-	32,419	5,117	7,493	12,610	45,029
Employee benefits	24,120	3,119	18,802	-	46,041	2,312	5,797	8,109	54,150
Total Salaries and Related Expenses	332,355	65,533	117,058	-	514,946	72,349	112,226	184,575	699,521
Food	67,715	-	-	-	67,715	-	-	-	67,715
Direct program expenses	39,140	33,127	15,147	-	87,414	-	36,334	36,334	123,748
Travel	125	35	-	-	160	322	-	322	482
Conferences and training	1,458	-	130	-	1,588	-	611	611	2,199
Insurance	7,914	2,827	2,827	-	13,568	16,658	3,009	19,667	33,235
Telephone	1,042	392	392	-	1,826	948	392	1,340	3,166
Professional services	5,517	2,069	2,069	-	9,655	8,819	21,269	30,088	39,743
Postage	185	-	-	-	185	509	40	549	734
Office expenses	10,743	1,544	2,092	-	14,379	7,752	4,035	11,787	26,166
Public relations/communications	228	-	-	-	228	-	716	716	944
Special events	-	-	-	-	-	-	3,697	3,697	3,697
Utilities	17,256	3,135	-	-	20,391	43,982	-	43,982	64,373
Repairs and maintenance	22,156	3,830	-	-	25,986	90,448	-	90,448	116,434
Foundation and investment expenses	-	-	-	-	-	8,040	-	8,040	8,040
Interest expense	-	-	-	-	-	795	-	795	795
Payments in lieu of real estate taxes	-	-	-	-	-	16,255	-	16,255	16,255
Total Expenses Before Depreciation	505,834	112,492	139,715	-	758,041	266,877	182,329	449,206	1,207,247
Depreciation expense	-	29,441	-	-	29,441	128,335	-	128,335	157,776
Total Expenses	$ 505,834	$ 141,933	$ 139,715	$ -	$ 787,482	$ 395,212	$ 182,329	$ 577,541	$ 1,365,023

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2024

Gibson Center for Senior Services, Inc.:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ 278,384	$ 55,736	$ 80,773	$ -	$ 414,893	$ 70,289	$ 107,828	$ 178,117	$ 593,010
Payroll taxes	21,425	4,195	5,707	-	31,327	5,305	8,034	13,339	44,666
Employee benefits	21,371	2,818	16,192	-	40,381	7,759	11,273	19,032	59,413
Total Salaries and Related Expenses	321,180	62,749	102,672	-	486,601	83,353	127,135	210,488	697,089
Food	62,318	-	-	-	62,318	-	-	-	62,318
Direct program expenses	36,015	25,712	34,559	9,700	105,986	39	24,295	24,334	130,320
Travel	26	109	-	-	135	80	-	80	215
Conferences and training	2,869	-	95	-	2,964	222	787	1,009	3,973
Insurance	7,870	2,818	2,818	-	13,506	3,910	3,004	6,914	20,420
Telephone	1,021	383	563	-	1,967	677	383	1,060	3,027
Professional services	4,424	1,661	1,661	-	7,746	2,716	28,861	31,577	39,323
Postage	132	-	-	-	132	547	8	555	687
Office expenses	9,688	1,288	1,797	300	13,073	6,671	4,136	10,807	23,880
Public relations/communications	1,167	-	1,980	-	3,147	10,000	575	10,575	13,722
Special events	-	-	-	-	-	-	699	699	699
Utilities	15,214	2,580	-	-	17,794	4,627	-	4,627	22,421
Repairs and maintenance	17,951	3,339	-	-	21,290	19,832	-	19,832	41,122
Foundation and investment expenses	-	-	-	-	-	8,421	-	8,421	8,421
Total Expenses Before Depreciation	479,875	100,639	146,145	10,000	736,659	141,095	189,883	330,978	1,067,637
Depreciation expense	-	29,441	-	-	29,441	64,781	-	64,781	94,222
Total Expenses	$ 479,875	$ 130,080	$ 146,145	$ 10,000	$ 766,100	$ 205,876	$ 189,883	$ 395,759	$ 1,161,859

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2024

Silver Lake Senior Housing Corporation:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	248	-	248	248
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	12,317	-	12,317	12,317
Telephone	-	-	-	-	-	820	-	820	820
Professional services	-	-	-	-	-	6,650	-	6,650	6,650
Postage	-	-	-	-	-	8	-	8	8
Office expenses	-	-	-	-	-	901	-	901	901
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	28,618	-	28,618	28,618
Repairs and maintenance	-	-	-	-	-	56,360	-	56,360	56,360
Management fees	-	-	-	-	-	27,600	-	27,600	27,600
Interest expense	-	-	-	-	-	3,205	-	3,205	3,205
Payments in lieu of real estate taxes	-	-	-	-	-	16,209	-	16,209	16,209
Total Expenses Before Depreciation	-	-	-	-	-	152,936	-	152,936	152,936
Depreciation expense	-	-	-	-	-	57,894	-	57,894	57,894
Total Expenses	$ -	$ -	$ -	$ -	$ -	$ 210,830	$ -	$ 210,830	$ 210,830

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2024

Eliminations:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	(10,000)	-	(10,000)	(10,000)
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-	-	-
Management fees	-	-	-	-	-	(27,600)	-	(27,600)	(27,600)
Interest expense	-	-	-	-	-	(1,195)	-	(1,195)	(1,195)
Payments in lieu of real estate taxes	-	-	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	-	(38,795)	-	(38,795)	(38,795)
Depreciation expense	-	-	-	-	-	-	-	-	-
Total Expenses	$ -	$ -	$ -	$ -	$ -	$ (38,795)	$ -	$ (38,795)	$ (38,795)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2024

Consolidated Totals:

	Program Services					Supporting Services			
	Nutrition	Transportation	Social and Educational	Age-Friendly	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	$ 278,384	$ 55,736	$ 80,773	$ -	$ 414,893	$ 70,289	$ 107,828	$ 178,117	$ 593,010
Payroll taxes	21,425	4,195	5,707	-	31,327	5,305	8,034	13,339	44,666
Employee benefits	21,371	2,818	16,192	-	40,381	7,759	11,273	19,032	59,413
Total Salaries and Related Expenses	321,180	62,749	102,672	-	486,601	83,353	127,135	210,488	697,089
Food	62,318	-	-	-	62,318	-	-	-	62,318
Direct program expenses	36,015	25,712	34,559	9,700	105,986	39	24,295	24,334	130,320
Travel	26	109	-	-	135	328	-	328	463
Conferences and training	2,869	-	95	-	2,964	222	787	1,009	3,973
Insurance	7,870	2,818	2,818	-	13,506	16,227	3,004	19,231	32,737
Telephone	1,021	383	563	-	1,967	1,497	383	1,880	3,847
Professional services	4,424	1,661	1,661	-	7,746	9,366	28,861	38,227	45,973
Postage	132	-	-	-	132	555	8	563	695
Office expenses	9,688	1,288	1,797	300	13,073	7,572	4,136	11,708	24,781
Public relations/communications	1,167	-	1,980	-	3,147	-	575	575	3,722
Special events	-	-	-	-	-	-	699	699	699
Utilities	15,214	2,580	-	-	17,794	33,245	-	33,245	51,039
Repairs and maintenance	17,951	3,339	-	-	21,290	76,192	-	76,192	97,482
Foundation and investment expenses	-	-	-	-	-	8,421	-	8,421	8,421
Interest expense	-	-	-	-	-	2,010	-	2,010	2,010
Payments in lieu of real estate taxes	-	-	-	-	-	16,209	-	16,209	16,209
Total Expenses Before Depreciation	479,875	100,639	146,145	10,000	736,659	255,236	189,883	445,119	1,181,778
Depreciation expense	-	29,441	-	-	29,441	122,675	-	122,675	152,116
Total Expenses	$ 479,875	$ 130,080	$ 146,145	$ 10,000	$ 766,100	$ 377,911	$ 189,883	$ 567,794	$ 1,333,894

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2025

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	$ 1,061,439			$ 1,061,439
Interest income received	8,032	$ 3	$ (822)	7,213
Other income received	107,705	209,888		317,593
Management fees received from affiliate	30,000		(30,000)	-
Cash paid for salaries and wages, related benefits and payroll taxes	(723,726)			(723,726)
Cash paid to vendors	(369,365)	(133,367)		(502,732)
Payments in lieu of tax		(16,255)		(16,255)
Interest paid		(1,617)	822	(795)
Cash paid for management fees to affiliate		(30,000)	30,000	-
Net Cash Provided by Operating Activities	114,085	28,652	-	142,737
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	32,250			32,250
Payments received on loan to affiliate	9,105		(9,105)	-
Purchases of property and equipment	(136,985)	(9,053)		(146,038)
Net Cash Used for Investing Activities	(95,630)	(9,053)	(9,105)	(113,788)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments made on affiliate loan		(9,105)	9,105	-
Payments on mortgage note payable		(22,358)		(22,358)
Net Cash Used for Financing Activities	-	(31,463)	9,105	(22,358)
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	18,455	(11,864)	-	6,591
CASH AND EQUIVALENTS, July 1	412,596	39,677	-	452,273
CASH AND EQUIVALENTS, June 30	$ 431,051	$ 27,813	$ -	$ 458,864
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net change in value of restricted funds held by NHCF	$ 95,886	$ -	$ -	$ 95,886
Net change in fair value of investments	$ 58,200	$ -	$ -	$ 58,200

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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2024

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	$ 1,045,923			$ 1,045,923
Interest income received	8,150	$ 3	$ (1,195)	6,958
Other income received	62,817	210,112	(10,000)	262,929
Management fees received from affiliate	27,600		(27,600)	-
Cash paid for salaries and wages, related benefits and payroll taxes	(701,561)			(701,561)
Cash paid to vendors	(391,199)	(104,180)	10,000	(485,379)
Payments in lieu of tax		(16,209)		(16,209)
Interest paid		(3,205)	1,195	(2,010)
Cash paid for management fees to affiliate		(27,600)	27,600	-
Net Cash Provided by Operating Activities	51,730	58,921	-	110,651
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	32,028			32,028
Payments received on loan to affiliate	8,746		(8,746)	-
Purchases of property and equipment	(148,116)	(9,818)		(157,934)
Net Cash Used for Investing Activities	(107,342)	(9,818)	(8,746)	(125,906)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments made on affiliate loan		(8,746)	8,746	-
Payments on mortgage note payable		(21,127)		(21,127)
Net Cash Used for Financing Activities	-	(29,873)	8,746	(21,127)
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(55,612)	19,230	-	(36,382)
CASH AND EQUIVALENTS, July 1	468,208	20,447	-	488,655
CASH AND EQUIVALENTS, June 30	$ 412,596	$ 39,677	$ -	$ 452,273
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net change in value of restricted funds held by NHCF	$ 81,662	$ -	$ -	$ 81,662
Net change in fair value of investments	$ 54,383	$ -	$ -	$ 54,383
Net book value of disposed property and equipment	$ 599	$ 1,253	$ -	$ 1,852

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DAVID SMOLEN

Work Experience

Executive Director | Gibson Center for Senior Services – North Conway, NH **Jan. 2024 – Present**

- Responsible for annual budget of $1 million.
- Prepares budget projections and works to stay within legal budgeted parameters
- Explore additional opportunities for grants and apply for grants from potential sources
- Oversee existing and ongoing fundraising activities and develop new initiatives and opportunities
- Act as an advocate regarding issues, legislation and appropriations that directly affect Gibson Center and Silver Lake Landing programs
- Conduct periodic program evaluations and modifications
- Oversee and contribute to Public Relations/Newsletter/Marketing

Director | Conway Public Library – Conway, NH **June 2013 – Jan. 2024**

- Manage all administrative aspects of a busy, dynamic, and innovative public library
- Identify grant opportunities, submit proposals, manage projects
- Identify and develop strategic partnerships
- Manage multiple budgets totaling approximately $640,000 per year
- Manage eight employees and numerous volunteers
- Manage relationships with vendors of library services and products
- Evaluate research databases for potential purchase
- Compile usage statistics and submit annual report to State of NH
- Collaborate with Board of Trustees (BOT) to develop a strategic vision for the organization
- Serve as spokesperson for the library, in coordination with the Board of Trustees
- Manage media relations and write press releases
- Developed fundraising strategy for our 501c3 Friends of the Library group
- Provide technology training, research and reference services to the public
- Serve as chief liaison to the Northern New Hampshire Library Cooperative
- Manage library facility, which is listed in the National Register of Historic Places

Head of Technical Services | Manchester City Library – Manchester, NH **Jan 2012-June 2013**

- Manager of three employees. Established goals and performed annual reviews
- Represented MCL at Bibliographic Integrity Committee meetings for GMILCS consortium
- Manager of library cataloging policies and procedures
- Served on Library Finance Committee
- Performed technology training for staff and the general public
- Provided reference and research services to the public

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DAVID SMOLEN

Senior Reference Librarian | Leach Library – Londonderry, NH **Oct 2006 – Dec 2011**

- Provided reference, research, and information services to the public
- Presented public programs on social media and local history
- Served as "librarian in charge" as necessary

Special Collections Librarian | NH Historical Society – Concord, NH **Feb 2000 – Oct 2006**

- Managed a one-of-a-kind collection of manuscripts, photographs, maps, broadsides, and ephemera that documents the people, places, and events of NH history
- Provided reference services to researchers in the fields of NH history and genealogy
- Worked with museum curatorial staff to create exhibitions in the area of state and local history

Additional Experience

Board Member | Gibson Center for Senior Services – North Conway, NH **Nov 2019 – Jan 2024**

- Served as Treasurer from June 2021 – February 2023
- Currently serving as Chair of the Programs Committee
- Serve as advisor to the Executive Director on a wide range of matters, including fundraising

Volunteer | Starting Point – Conway, NH **Jan 2023 – Present**

- Recently completed a 30-hour training to assist victims of domestic and sexual violence

Core Skill Competencies

Grant Writing | Budget Management | Staff Management | Project Management | Media Relations | Information and Database Management | Public Speaking | Facilities Management | Technology training | Social media management | Human resources /FMLA | Marketing | United States History

Core Interpersonal Competencies

Leadership | Flexibility | Communication | Time management | Problem-solving | Teamwork | Responsibility | Adaptability | Motivation | Focus | Integrity | Commitment to excellence | Career-focused | Ambitious | Avid learner | Results-driven | Collaborative learner

Technical Skills

MS Word | MS Excel | MS Powerpoint | Google Docs | Constant Contact | Canva | Animoto | Video Conferencing | Website Administration | Network Administration | Information Security

Education

Master of Library Science | University of Maryland – College Park, MD

Bachelor of Arts, History | Stockton University – Galloway, NJ

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KENNETH KASLOW

Administration Director: Gibson Center for Senior Services, Inc. N.Conway, NH 5/97-present
Non-profit providing congregate and home delivered meals, transportation and educational programs to elderly and disabled.

- Hire, evaluate and supervise department heads.
- Responsible for payroll, taxes, benefits, workers comp and personnel files.
- Account Receivable, Payable, general ledger, banking, cash control, and financial statements.
- Budget development and management
- Maintain compliance with and statistical tracking of federal and state contracts.
- On site coordinator of computer hardware and software troubleshooting and training.
- Responsible for daily operation of all programs, communications systems, buildings and grounds, and tenant issues.

Accountant/Financial Manager: Attitash Mountain Service Co. N. Conway, NH 2/96-5/97
Property maintenance, time-share, hotel, restaurant/bar, real estate and public storage company.

- Supervise Accounts payable, Receivable and Payroll.
- Prepare departmental (14) and consolidated financial statements.
- Work with managers to prepare and maintain budgets.
- Balance and maintain all general ledger accounts.
- Act as financial consultant for managers.
- Design and implement cost saving and streamlining procedures.
- Monitor and manage cash flow.
- Perform employee performance reviews

Controller: Christmas Farm Inn, Inc. Jackson NH 6/85-2/96
35-room inn, 3 bars, 75-seat banquet facility, two 65-seat restaurants and a convenience store.

- Multi-division/department general ledger and financial statements.
- Budgeting, cash flow, sales and occupancy analysis.
- Providing financial information, analysis and support to managers.
- Night audit and analysis of general expense accounts.
- Accounts receivable and payable, payroll and fringe benefit administration.
- Purchase and supervise operation of all office equipment.
- Purchase and administer all business insurance policies.

Front Desk: Christmas Farm Inn, Inc. Jackson NH 10/84- 5/85

Assistant Manager: Salem Inn Salem NH 5/80 - 9/84
Supervised daily operation of independent commercial full service 120-room hotel.

- Hiring, scheduling and supervision of employees.
- Reducing food and beverage costs.
- Food, beverage and supply purchasing.
- Assisted with accounts payable, payroll, and banquet sales.
- Daily sales reports and bank deposits.

Computer Experience: RDP, MAS 90, Excel, Lotus 123, Word, Access, Data Ease, Publisher, One Write Plus, QuickBooks. Numerous Sharp, Sweda and NCR mechanical and computerized register systems. Basic experience as a network administrator.

Education: BS Hotel/Restaurant Management from New Hampshire College, 1980.

Professional: Notary Public - My commission expires September 3, 2013.
Sampling Agent/Representative-Transient non-community NH water system 12/91-2/96.

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation 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 January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $1,353,529.50

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/22/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Grafton County Senior Citizens Council, Inc.

4/21/2026
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

4/22/2026
Date

DocuSigned by:
Robyn Guarino
74873484494l460...
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:

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Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Grafton County.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal

Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

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1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure

meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

EXHIBIT C – Amendment #2

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	11,656	$14.10 per one way trip	$164,349.60

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	22,579	$14.10 per one way trip	$318,363.90

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	15,440	$14.10 per one way trip	$217,704.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	15,440	$14.10 per one way trip	$217,704.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	15,440	$14.10 per one way trip	$217,704.00

   3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	15,440	$14.10 per one way trip	$217,704.00

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4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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

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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 was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/21/26

William Geraghty
Signature of Elected Officer
Name: WILLIAM GERAGHTY
Title: BOARD PRESIDENT

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/3/2025

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:	
Digital Insurance LLC- Rutland, VT 98 Merchants Row Rutland, VT 05701	PHONE (A/C, No, Ext): (802) 775-2311	FAX (A/C, No): (802) 775-8246
	E-MAIL ADDRESS:	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemn Insurance	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

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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
David McLure	
Doug Menzies	
Bob Muh	
Christine St. Laurent	
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	$15,087
Sutee Pearce	CFO	$91,800	$11,934
Carole Moore	COO	$86,080	$14,634

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1944	Grafton County Senior Citizens Council, Inc.	PO Box 433	Lebanon	NH	03766	G	2/15/2026

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

	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	$

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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	$		

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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.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

FINANCIAL STATEMENTS

September 30, 2024 and 2023

SINGLE AUDIT REPORTS

September 30, 2024

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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, 2024, 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, 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 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.

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 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 14, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2025, on our consideration of Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Rowley & Associates, P.C.
Concord, New Hampshire
June 10, 2025

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2024 With Comparative Totals for September 30, 2023
See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2024	Total 2023
CURRENT ASSETS				
Cash and cash equivalents	$ 222,071	$ 20,083	$ 242,154	$1,006,159
Investments	373,401	-	373,401	291,543
Accounts receivable	634,921	-	634,921	290,367
Grants receivable	26,264	79,433	105,697	183,320
Inventories	16,811	-	16,811	21,999
Prepaid expenses	25,297	-	25,297	27,763
	1,298,765	99,516	1,398,281	1,821,151
LAND, BUILDING AND EQUIPMENT, at cost				
Land	39,012	-	39,012	39,012
Buildings and improvements	3,449,517	-	3,449,517	3,324,197
Equipment	282,349	-	282,349	257,653
Vehicles	762,498	-	762,498	813,210
Improvements in progress	100,481	-	100,481	-
	4,633,857	-	4,633,857	4,434,072
Accumulated depreciation	(2,534,891)	-	(2,534,891)	(2,450,302)
	2,098,966	-	2,098,966	1,983,770
LONG-TERM ASSETS				
Operating lease, right-of-use asset	36,545	-	36,545	41,418
Investments, Endowment	588,609	230,668	819,277	696,667
	625,154	230,668	855,822	738,085
Total Assets	$4,022,885	$ 330,184	$4,353,069	$4,543,006
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	$ 61,266	$ -	$ 61,266	$ 82,022
Accrued expenses	225,342	-	225,342	170,788
Operating lease liability, current portion	7,459	-	7,459	17,234
	294,067	-	294,067	270,044
LONG-TERM LIABILITIES				
Security deposits	325	-	325	325
Operating lease liability, less current portion	19,620	-	19,620	24,184
	19,945	-	19,945	24,509
NET ASSETS				
Without donor restriction:				
Operating	647,897	-	647,897	1,110,565
Board designated	962,010	-	962,010	791,787
Investment in fixed assets	2,098,966	-	2,098,966	1,983,770
	3,708,873	-	3,708,873	3,886,122
With donor restriction	-	330,184	330,184	362,331
	3,708,873	330,184	4,039,057	4,248,453
Total Liabilities and Net Assets	$4,022,885	$ 330,184	$4,353,069	$4,543,006

The accompanying notes to financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF ACTIVITIES
Year Ended September 30, 2024
With Comparative Totals For Year Ended September 30, 2023
See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2024	Total 2023
REVENUE AND OTHER SUPPORT				
Contributions:				
Local government agencies	$ 364,213	$ 34,433	$ 398,646	$ 406,520
Senior center activities and fundraising	35,116	-	35,116	32,585
Program participant	175,950	-	175,950	197,762
General contributions and other	536,858	80,577	617,435	631,249
Contributions, non-cash	184,179	-	184,179	117,044
Contributions, in-kind	56,999	-	56,999	30,879
United Way agencies	-	-	-	49,234
Other Support:				
Miscellaneous income	5,648	-	5,648	550
Interest income	3,149	-	3,149	1,302
Rental income	8,265	-	8,265	17,957
Governmental programs and fees for contract services	2,331,355	-	2,331,355	2,203,245
	3,701,732	115,010	3,816,742	3,688,327
Net Assets Released From Donor Imposed Restrictions	192,919	(192,919)	-	-
EXPENSES				
Program Services				
Senior transportation	416,822	-	416,822	467,587
Nutrition programs	1,855,460	-	1,855,460	1,777,084
Social services programs	91,486	-	91,486	82,244
Service Link	349,411	-	349,411	332,233
RSVP programs	127,380	-	127,380	115,568
Senior center activities	183,671	-	183,671	95,314
	3,024,230	-	3,024,230	2,870,030
Supporting Services				
Management and general	1,137,420	-	1,137,420	947,527
Fundraising	96,872	-	96,872	96,966
	1,234,292	-	1,234,292	1,044,493
	4,258,522	-	4,258,522	3,914,523
Net Operating (Decrease) in Net Assets	(363,871)	(77,909)	(441,780)	(226,196)
NON-OPERATING GAINS AND LOSSES				
Interest and dividends on investment and Endowment	26,441	6,308	32,749	25,931
Realized and unrealized gain (loss) on investments and Endowment, net of fees	159,614	39,454	199,068	75,386
Employee Retention Credit	-	-	-	377,342
Gain (loss) on disposal of fixed assets	567	-	567	(866)
	186,622	45,762	232,384	477,793
NET INCREASE (DECREASE) IN NET ASSETS	(177,249)	(32,147)	(209,396)	251,597
NET ASSETS, BEGINNING OF YEAR	3,886,122	362,331	4,248,453	3,996,856
NET ASSETS, END OF YEAR	$ 3,708,873	$ 330,184	$ 4,039,057	$ 4,248,453

The accompanying notes to financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ending September 30, 2024
(With Comparative Totals for the Year Ended September 30, 2023)
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	2024	2023
Salaries and wages	$ 213,641	$ 873,059	$ 64,552	$ 251,194	$ 95,388	$ 72,697	$ 1,570,531	$ 571,595	$ 63,511	$ 2,205,637	$ 1,914,027
Payroll taxes	14,286	64,971	4,590	18,381	7,082	5,748	115,058	42,847	4,761	162,666	144,451
Employee benefits	3,053	79,984	9,241	9,367	8,280	2,733	112,658	42,795	4,755	160,208	162,508
Travel	2,809	64,045	663	8,810	5,855	1,030	83,212	50,917	5,657	139,786	111,889
Supplies	2,093	144,964	379	12,662	1,529	2,175	163,802	31,518	2,363	197,683	154,817
Food and beverages	-	269,473	-	-	-	-	269,473	-	-	269,473	315,596
Donated food and beverages	-	164,922	-	-	-	5,479	170,401	1,743	-	172,144	117,928
Rent and utilities	3,026	64,294	6,269	19,662	1,222	31,804	126,277	59,817	6,646	192,740	215,826
Repairs & maintenance	3,309	72,262	4,300	2,184	1,074	34,826	117,955	35,551	-	153,506	151,310
Vehicle expense	92,448	-	-	-	-	-	92,448	591	-	93,039	72,179
Postage and delivery	-	1,109	-	806	509	1,908	4,332	5,841	-	10,173	7,491
Telephone and internet	141	-	-	12,108	1,588	-	13,837	43,664	-	57,501	42,207
Professional Fees	-	649	-	-	-	-	649	88,785	-	89,434	89,909
Bank and other fees	-	715	-	-	1,003	-	1,718	732	-	2,450	3,124
Dues and subscriptions	363	1,050	-	-	125	-	1,538	1,959	790	4,287	5,905
Insurance	25,650	8,309	500	2,669	1,555	-	38,683	55,527	6,170	100,380	96,088
Marketing/public relations	69	130	10	382	-	310	901	8,599	569	10,069	7,901
Staff development	3,154	7,969	94	5,703	248	373	17,541	3,402	-	20,943	44,476
Volunteer recognition	-	-	-	-	1,029	40	1,069	530	-	1,599	1,779
Miscellaneous expenses	-	108	-	242	893	-	1,243	5,030	-	6,273	2,918
Depreciation	52,780	36,662	888	-	-	-	90,330	54,557	-	144,887	191,930
Fundraising	-	-	-	-	-	155	155	574	1,650	2,379	8,628
Technology	-	785	-	5,241	-	-	6,026	30,846	-	36,872	27,591
Senior activity expense	-	-	-	-	-	24,393	24,393	-	-	24,393	24,045
Total Expenses	$ 416,822	$ 1,855,460	$ 91,486	$ 349,411	$ 127,380	$ 183,671	$ 3,024,230	$ 1,137,420	$ 96,872	$ 4,258,522	$ 3,914,523

The accompanying notes to financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2024 and 2023
See Independent Auditor's Report

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	$ (209,396)	$ 251,597
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	144,887	191,930
Contributions of fixed assets	(5,349)	-
(Gain) loss on disposal of fixed assets	(567)	866
(Gain) on realized & unrealized investments & Endowment	(209,282)	(81,393)
(Increase) decrease in operating assets		
Accounts receivable	(344,554)	(261,167)
Grants receivable	77,623	114,877
Inventories	5,188	3,416
Prepaid expenses	2,466	(15,235)
Increase (decrease) in operating liabilities		
Accounts payable	(20,756)	16,461
Accrued expenses	54,554	5,917
Net cash provided (used) by operating activities	(505,186)	227,269
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	603,883	203,883
Purchases of investments and Endowment	(599,069)	(214,907)
Proceeds from sales of fixed assets	567	100
Cash paid for improvements in progress	(100,481)	-
Cash paid for purchases of fixed assets	(154,253)	(15,227)
Net cash (used) by investing activities	(249,353)	(26,151)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net amortization, payments on operating lease	(9,466)	-
Net increase (decrease) in cash and cash equivalents	(764,005)	201,118
Cash and cash equivalents, beginning of year	1,006,159	805,041
Cash and cash equivalents, end of year	$ 242,154	$ 1,006,159
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Non cash contributions	$ 184,179	$ 117,044
In kind contributions	$ 56,999	$ 30,879
Cost of fixed assets acquired	$ 159,602	$ 15,227
Donation of fixed assets	(5,349)	-
Net cash paid for fixed assets	$ 154,253	$ 15,227

The accompanying notes to financial statements are an integral part of this statement

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, 2024 and 2023.

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, 2024 and 2023, 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, 2024 and 2023 amounted to 33,343 and 32,687 hours, respectively. If valued at the New Hampshire minimum wage of $7.25 per hour the contributed services would total $241,737 and $236,981, respectively.

The Council received an in-kind contribution of rent of $13,000 which is recorded in the financial statements as of September 30, 2024 and 2023, respectively. This is further described in Footnote 10 – Lease Obligations. During the years ended September 30, 2024 and 2023 the Council also received $43,999 and $17,879 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, 2024 contributed food, supplies, and fixed assets were $172,145, $6,685 and $5,349, respectively. For the year ended September 30, 2023 contributed food, supplies, and fixed assets were $113,272, $3,772 and $0, 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.

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, 2024 and 2023 was $144,887 and $191,930, 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, 2024 and 2023, 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, 2024 and 2023, 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.

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 June 10, 2025, 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, 2024 and 2023, 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, 2024 and 2023, the Organization had $0 and $125,253 in uninsured cash balances, respectively.

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, 2024:

Investments:	Fair Market Value	Cost
Money Markets	$ 21,788	$ 21,788
Bond Mutual Funds	118,799	117,517
Equity Mutual Funds	28,236	23,177
Marketable Alternatives	13,795	13,901
ETFs	190,783	151,516
	$ 373,401	$ 327,899

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, 2024:

Investment, Endowment:	Fair Market Value	Cost
Money Markets	$ 32,672	$ 32,672
Bond Mutual Funds	258,934	257,550
Equity Mutual Funds	61,977	50,375
Marketable Alternatives	29,988	30,433
ETFs	435,706	282,786
	$819,277	$653,816

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.

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, 2024 and 2023 are as follows:

	Board Designated	Restricted in Perpetuity	Total
Endowment net assets, September 30, 2022	$ 447,739	$ 184,890	$ 632,629
Net, contributions/withdrawals	14,954	-	14,954
Investment income	13,064	5,327	18,391
Net appreciation	36,930	16,413	53,343
Withdrawals in accordance with spending policy	(12,443)	(10,207)	(22,650)
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	$ 588,609	$ 230,668	$ 819,277

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, 2024 and 2023 in the amounts of $126,091 and $101,183, 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 at September 30, 2024 and 2023 was 7.5% and 6.50%, respectively. Interest payments are required monthly. There was no outstanding balance as of September 30, 2024 and 2023, 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.

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.

The Council has a lease agreement for additional space in Littleton. This lease expires September 30, 2024. Rent expense related to this lease was $6,369 and $6,063, respectively for the years ended September 30, 2024 and 2023. This lease was not renewed and there are no required future minimum payments.

In October 2023 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expired in September 2024 and was renewed for one-year expiring September 2025. During the years ended September 30, 2024 and 2023, respectively, the Council expensed rent in the amount of $10,800 and $10,800, respectively related to this lease.

The Council leases property in Orford, New Hampshire. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2024 and 2023, respectively, the Council expensed rent in the amount of $6,000 and $5,200, respectively related to the lease.

The Council leases property in Littleton. This lease expires September 30, 2024. During the years ended September 30, 2024 and 2023, respectively, the Council expensed rent in the amount of $18,542 and $18,002 related to the lease, respectively.

Future minimum rent for the short-term agreements above is $36,864

The Council also had a one-time rent expense for an event in the amount of $300.

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, 2024 and 2023. 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 May 2011, the Council entered into a long-term agreement to lease property in Littleton over twenty years, expiring May 2031, in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2024 and 2023, 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 expires in December 2024. During the years ended September 30, 2024 and 2023, respectively, the Council expensed rent in the amount of $13,230 and $12,991 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.

10. LEASE OBLIGATION (Continued)

Total right-of-use assets and lease liabilities at September 30, 2024 are as follows:
Lease Assets – Classification in Statement of Financial Position

Operating right-of-use-assets	$ 36,545

Lease Liabilities – Classification in Statement of Financial Position:

Operating lease liability	$ 27,079
Less short-term portion	(7,459)
Long-term portion of lease liability	$ 19,620

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years	2024
Operating leases	7.5

Weighted-average discount rate	2024
Operating leases	4.52%

Future minimum lease payments on the above lease as of September 30 are:

2025	$ 7,459
2026	4,200
2027	4,200
2028	4,200
2029	4,200
Thereafter	7,350
Total lease payment	31,609
Net Present Value discount	(7,459)
Present value of lease liabilities	$ 27,079

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, 2024:

Federal and State Funded Contracts, Grants and Programs	$2,331,355
Percentage of Total Support and Revenue	58%

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	2024	2023
Investment reserve	$ 125,999	$ 96,516
Mascoma area reserve	32,158	26,189
Plymouth reserve	21,775	11,157
Littleton reserve	139,302	113,559
Horse Meadow reserve	54,168	44,122
GCSCC Endowment fund	588,608	500,244
Total board designated net assets	$ 962,010	$ 791,787

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time at September 30:

	2024	2023
For new boiler	$ 1,510	$ 1,510
Food Pantry	576	2,866
CHEF grant	9,000	-
For specific locations	2,030	26,349
Bus matches	6,000	6,000
Shelf stable food	967	995
Bishops	-	2,000
County receivable	34,433	36,188
Time restriced	45,000	90,000
Subtotal	99,516	165,908
Net assets to restriction in perpetuity:		
Clapper Memeorial Fund	36,724	30,576
Jean Clay fund	193,944	165,847
Subtotal	230,668	196,423
Total	$ 330,184	$ 362,331

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:

	2024	2023
Cash and cash equivalents	$ 242,154	$1,006,159
Investments	373,401	291,543
Accounts receivable	634,921	290,367
Grants receivable	105,697	183,320
	1,356,173	1,771,389
Less amounts subject to:		
Donor imposed restriction	(99,516)	(362,337)
	$1,256,657	$1,409,058

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:

2024	Fair Value	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant other Observable Inputs (Level 2)
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
2023			
Investments & Endowment	$ 988,210	$ 988,210	$ -
Accounts receivable	290,367	-	290,367
Grants receivable	183,320	-	183,320
	$1,461,897	$ 988,210	$ 473,687

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, 2024 and 2023 were $8,265 and $17,957, respectively. There is no required future minimum rental income.

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 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
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

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 Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 10, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, 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.

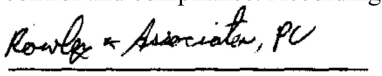
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Grafton County Senior Citizens Council, 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.



Rowley & Associates, P.C.
Concord, New Hampshire
June 10, 2025

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

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2024. Grafton County Senior Citizens Council, 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, Grafton County Senior Citizens Council, 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 September 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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.

Rowley & Associates, P.C.
Concord, New Hampshire
June 10, 2025

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.

2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Grafton County Senior Citizens Council, 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 Auditor's 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 auditor's report on compliance for the major federal award programs for Grafton County Senior Citizens Council, Inc. expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

7. The programs tested as major programs were:

Federal Program, Aging Cluster:	Federal Assistance Number
Title IIIB, Supportive Services and Senior Center	93.044
Title IIIC, Nutrition Services	93.045
Nutrition Services Incentive Program – Food Distribution	93.053

8. The threshold used for distinguishing between Type A and B programs was: $750,000.

9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II – FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Number	Federal Expenditures
AGING-CLUSTER		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through the NH Department of Health and Human Services		
Title IIIB, Supportive Services and Senior Centers	93.044	$ 124,181
COVID-19, Title IIIB, Supportive Services and Senior Centers, Service Link	93.044	27,880
Title IIIC, Nutrition Services Incentive Program	93.045	574,491
Nutrition Services Incentive Program - Food Distribution	93.053	114,410
TOTAL AGING-CLUSTER		840,962
MEDICAID CLUSTER		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through the NH Department of Health and Human Services		
Service Link, Medical Assistance Program	93.778	96,976
OTHER PROGRAMS		
DEPARTMENT OF THE TREASURY		
Passed through the Governor's Office for Emergency Relief & Recovery		
COVID-19 - Volunteer NH Volunteer Engagement Mini-Grant Contract	21.027	2,151
COVID-19 DHHS CDC Health Disparity Grant	21.027	2,819
		4,970
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through the NH Department of Health and Human Services		
Service Link, Special Programs for the Aging, Title IV, and Title II	93.048	17,937
Service Link, National Family Caregiver Support, title III, Part E	93.052	31,875
COVID-19, Service Link, National Family Caregiver Support, title III, Part E	93.052	11,250
Service Link, Medicare Enrollment Assistance Program	93.071	12,274
Service Link, State Health Insurance Assistance Program	93.324	24,925
Title XX, Social Services Block Grant	93.667	189,134
Title XX, Social Services Block Grant, Service Link	93.667	10,588
Total US Department of Health and Human Services		297,983
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Direct Program - Title IIA, Retired and Senior Volunteer Program (RSVP)	94.002	94,114
TOTAL OTHER PROGRAMS		397,067
TOTAL EXPENDITURES OF FEDERAL AWARDS		**$ 1,335,005**

The accompanying notes are an integral part of this schedule

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Grafton County Senior Citizens Council, Inc. under programs of the federal government for the year ended September 30, 2021. 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 Grafton County Senior Citizens Council, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Grafton County Senior Citizens Council, Inc.

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, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – RECONCILIATION TO FINANCIAL STATEMENT AMOUNT

The total expenditures of federal awards per the accompanying schedule of expenditures of federal awards reconcile to the statement of activities and change in net assets as follows:

Federal funding portion of expenditures:	$1,335,005
Non-federal funding portion of expenditures:	996,305
Total governmental programs and fees for contract services	$2,331,355

Docusign Envelope ID: 12EF03E9-19F4-47F1-8BA0-77F49E9473E8

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.

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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

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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.

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- 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

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- 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

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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

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Carole Moore

DEGREES AND CERTIFICATES

- B.A. Professional Studies/Psychology – Summa Cum Laude
- A.S. Human Services
- A.S. Criminal Justice
- Certified Health Information Specialist inclusive of HIPAA and confidentiality regulation
- Current CPR certification

TRAININGS/ SEMINARS ATTENDED

- Springfield College –Leadership Seminars
- Springfield College – Seminars Dealing with Difficult People
- NH Adult Protective Services – Reporting
- NH Bureau of Elderly and Adult Service – Elder Abuse
- NH Division of Community Based Care – Indications of Abuse
- Implementing Evidence-Based Policies and Practices in Community
- Evidence-Based Policies and Practices
- Trained in Word, Excel, PowerPoint, and Access
- Communication
- Ongoing Nutrition Classes

PROFESSIONAL AFFILATIONS

- Reparative board member for the Community Justice Center
- COSA volunteer for the Community Justice Center
- Community council member for the Offender Reentry Program
- Certified volunteer for the Vermont Department of Corrections, including onsite facilities' access
- Advocate for the Equal Exchange TimeBank
- Member of the Benevolent Protective Order of the Elks
- Member of the Women's Aux of the American Legion

WORK HISTORY

- 2013-Present – Director, Littleton Area Senior Center, Grafton County Senior Citizens Council, Inc. (GCSCC)
- 2011- 2013 – Home Delivered Meals Program Coordinator –Littleton Area Senior Center of GCSCC

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- 2010-2012- Volunteer coordinator for the Equal Exchange TimeBank

  * Responsible for volunteer coordination, marketing, recruiting, outreach, and training

- 2009-2011 - Caledonian-Record

  *Position ended due to restructuring

- 2010 - Internship with Area Agency On Aging

  *Worked with the elderly, completed intake, and conducted outreach

- 2008-2012- full-time student–Johnson State College

- 2006-2008 ADA (assistant district administrator) of Challenger Sports Program (A city-wide recreational program for handicapped youth) – FL

  * Implemented and organized recreational programs for mentally and physically disabled children. Facilitated placements and referrals regarding handicapped youth within the community. Responsible for intake, scheduling, and volunteers.

- 2004-2006 President Cape Coral Softball and ADA of Challenger Sports Program– FL

  *Responsible for upper level management of a citywide recreational program as well as the Challenger Program, which served physically and mentally handicapped youth. Authored unique waivers for established organizations gaining programs for the handicapped. Facilitated board meetings subject to Robert's Rules of Order and public disclosure.

- 2000-2004 Vice-President of Cape Coral Softball – FL

  *Responsible for various clerical duties, public relations, program development, community interaction, and employee relations.

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Home Healthcare, Hospice and Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $718,902.60

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/28/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Home Healthcare, Hospice and Community Services, Inc.

4/28/2026
Date

Signed by:
Karen Gomes
C712CCFA0A03422...

Name: Karen Gomes
Title: Interim President and CEO

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

OFFICE OF THE ATTORNEY GENERAL

5/8/2026
Date

DocuSigned by:
Robyn Guarino
74873484494140...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available in the Cheshire County in the City of Keene.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	$14.10 per one way trip	$65,367.60

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	$14.10 per one way trip	$130,707.00

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	$14.10 per one way trip	$130,707.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	$14.10 per one way trip	$130,707.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	$14.10 per one way trip	$130,707.00

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	$14.10 per one way trip	$130,707.00

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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 HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 21, 1993. 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: **189752**
Certificate Number: **0007641928**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 9th day of January A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: BA126DD8-30D1-8704-807D-FE9626E8714D

CERTIFICATE OF AUTHORITY

I, Eric Horne, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of Home Healthcare, Hospice and Community Services, Inc.

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 November 18th, 2025, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Karen Gomes, Chief Executive Officer is duly authorized on behalf of Home Healthcare, Hospice and Community Services, 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: April 21, 2026

Signature of Elected Officer
Name: Eric Horne
Title: Treasurer
5/5/2026

Docusign Envelope ID: BA126DD8-30D1-8704-807D-FE9626E8714D

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 1/5/2026

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 Dowd Agencies, LLC 14 Bobala Road Holyoke MA 01040 License#: BR-1201657 HOMEHEA-03	**CONTACT NAME:** Diane LaFleche, CISR **PHONE (A/C, No, Ext):** 413-437-1062 **FAX (A/C, No):** 413-437-1462 **E-MAIL ADDRESS:** dlafleche@dowd.com
INSURED Home Healthcare, Hospice & Community Services, Inc. and VNA at HCS, Inc. PO Box 564 312 Marlboro Street Keene NH 03431	**INSURER(S) AFFORDING COVERAGE** / **NAIC #** **INSURER A :** Philadelphia Indemnity Insurance Company / 18058 **INSURER B :** **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** 852313332 **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 ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC ☐ OTHER:			PHPK2642986	1/4/2026	1/4/2027	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			PHPK2642989	1/4/2026	1/4/2027	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			PHUB896467	1/4/2026	1/4/2027	EACH OCCURRENCE AGGREGATE	$ 4,000,000 $ 4,000,000
	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					☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $
A	Professional Liabilirty			PHPK2642986	1/4/2026	1/4/2027	1000000	3,000,000

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

Certificate holder is an additional insured, per written contract.

*30 Days Notice of Cancellation except for 20 Days on Automobile and 10 days on Workers Compensation for non-payment.

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

Michael J. Smith

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Client#: 988133 HOMEHEA3

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/20/2025

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: Sherri Winslow
PHONE (A/C, No, Ext): 855 874-0123 **FAX (A/C, No):**
E-MAIL ADDRESS: Sherri.Winslow@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Wesco Insurance Company	25011
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Home Healthcare Hospice & Community Services
312 Marlboro Street
Keene, NH 03431

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	
	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 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WWC37962851	07/01/2025	07/01/2026	X 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)
Waiver of subrogation where permitted by law.

CERTIFICATE HOLDER
State of NH,NH Dept of Health & Human Svcs
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

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NONPROFIT COVER SHEET

A. Entity Name: Home Healthcare, Hospice and Community Services, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Hazel Clark/603-757-1701/hclark@hcsservices.org

Person responsible for Accuracy and Completeness of information provided:
Name: Hazel Clark Title: Executive Assistant
Signature:

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Paul Berch (Director)	Windham County Bar Ass'n, Federal District Court (VT); Second Circuit Court of Appeals; Bar of the United State Supreme Court
Erin Dallas-Patch	Cedarcrest
Mary Ann Davis (Director)	Retired
Julie Green (Director)	Retired
Ann Heffernon (Secretary)	Self Employed
Eric Horne (Director)	Horne & Benik
Virginia Jordan (Director)	Self Employed
Angela LeFebvre (Director)	Cheshire Medical Center
Allen Mendelson (Director - Interim)	Retired
Will Pearson	Wyatt & Associates, PLLC
Susan Simonds (Vice Chair)	DiLuzio Foley and Fletcher Funeral Homes
Andrew Tremblay (Director)	Cheshire Medical Center

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
Charles Pratt	Transportation Manager	$62,400	31%

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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

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:

SEE ATTACHED CONSOLIDATED FINANCIALS

1. INCOME STATEMENT

Docusign Envelope ID: BA126DD8-30D1-8704-807D-FE9626E8714D

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	$

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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	$		

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Home Healthcare Hospice & Community Services

Mission of Home Healthcare, Hospice and Community Services and VNA at HCS:

To provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.

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BerryDunn

Home Healthcare Hospice & Community Services

CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025 and 2024

With Independent Auditor's Report

Docusign Envelope ID: BA126DD8-30D1-8704-807D-FE9626E8714D

BerryDunn

BDMP Assurance, LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Home Healthcare, Hospice & Community Services, Inc. and Affiliate

Opinion

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice & Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheet as of June 30, 2025, and the related consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

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

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards. 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 Association 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 opinion.

Prior Period Consolidated Financial Statements

The consolidated financial statements of the Association as of and for the year ended June 30, 2024 were audited by Berry, Dunn, McNeil & Parker, LLC whose report, dated December 17, 2024, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles, 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 Association's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with U.S. 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 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. 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 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 Association'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 Association's ability to continue as a going concern for a reasonable period of time.

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

BDMP Assurance, LLP

Manchester, New Hampshire
December 15, 2025

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HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Balance Sheets

June 30, 2025 and 2024

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	**$ 354,737**	$ 269,107
Patient accounts receivable, net	**1,713,953**	1,765,713
Other receivables	**314,228**	262,396
Employee retention tax credit receivable	**1,851,536**	-
Prepaid expenses	**222,968**	192,953
Total current assets	**4,457,422**	2,490,169
Assets limited as to use	**17,224,459**	16,045,471
Operating lease right-of-use assets, net	**83,955**	62,056
Property and equipment, net	**2,024,509**	2,049,076
Total assets	**$ 23,790,345**	$ 20,646,772
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	**$ 587,006**	$ 480,500
Accrued payroll and related expenses	**865,708**	880,388
Deferred revenue	**44,470**	33,408
Current portion of operating lease obligations	**27,487**	58,433
Total current liabilities	**1,524,671**	1,452,729
Operating lease obligations, net of current portion	**56,468**	3,292
Total liabilities	**1,581,139**	1,456,021
Net assets		
Without donor restrictions	**21,127,374**	18,349,190
With donor restrictions	**1,081,832**	841,561
Total net assets	**22,209,206**	19,190,751
Total liabilities and net assets	**$ 23,790,345**	$ 20,646,772

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

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HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Operations

Years Ended June 30, 2025 and 2024

	2025	2024
Operating revenue		
Net patient service revenue	**$ 14,376,543**	$ 15,393,402
Other operating revenue	**2,888,802**	2,751,844
Net assets released for operations	**178,454**	118,211
Total operating revenue	**17,443,799**	18,263,457
Operating expenses		
Salaries and related expenses	**12,872,394**	14,184,265
Other operating expenses	**5,219,828**	5,779,816
Depreciation	**239,427**	250,220
Total operating expenses	**18,331,649**	20,214,301
Operating loss	**(887,850)**	(1,950,844)
Other revenue and gains		
Employee retention tax credit	**1,851,536**	-
Contributions and fundraising income	**468,911**	686,284
Investment income, net	**359,647**	279,983
Change in fair value of investments	**942,330**	1,664,029
Total other revenue and gains	**3,622,424**	2,630,296
Excess of revenue over expenses	**2,734,574**	679,452
Net assets released for capital acquisition	**43,610**	28,461
Change in net assets without donor restrictions	**$ 2,778,184**	$ 707,913

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

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HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Changes in Net Assets

Years Ended June 30, 2025 and 2024

	2025	2024
Net assets without donor restrictions		
Excess of revenue over expenses	$ 2,734,574	$ 679,452
Net assets released for capital acquisition	43,610	28,461
Change in net assets without donor restrictions	2,778,184	707,913
Net assets with donor restrictions		
Contributions	346,530	37,833
Investment income	31,080	19,544
Change in fair value of investments	84,725	121,892
Net assets released for operations	(178,454)	(118,211)
Net assets released for capital acquisition	(43,610)	(28,461)
Change in net assets with donor restrictions	240,271	32,597
Change in net assets	3,018,455	740,510
Net assets, beginning of year	19,190,751	18,450,241
Net assets, end of year	$ 22,209,206	$ 19,190,751

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

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HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	**$ 3,018,455**	$ 740,510
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	**239,427**	250,220
Net change in operating lease right-of-use assets and operating lease obligations	**330**	(5,799)
Change in fair value of investments	**(1,027,055)**	(1,785,921)
Investment income restricted for reinvestment	**(31,080)**	(19,544)
(Increase) decrease in the following assets:		
Patient accounts receivable	**51,760**	330,545
Other receivables	**(51,832)**	181,302
Employee retention tax credit receivable	**(1,851,536)**	-
Prepaid expenses	**(30,015)**	173,963
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	**106,506**	(80,442)
Accrued payroll and related expenses	**(14,680)**	(90,399)
Deferred revenue	**11,062**	2,123
Net cash provided (used) by operating activities	**421,342**	(303,442)
Cash flows from investing activities		
Purchase of investments	**(7,229,522)**	(4,527,433)
Proceeds from sale of investments	**7,108,670**	4,220,028
Capital expenditures, net of proceeds	**(214,860)**	(135,754)
Net cash used by investing activities	**(335,712)**	(443,159)
Net increase (decrease) in cash and cash equivalents	**85,630**	(746,601)
Cash and cash equivalents, beginning of year	**269,107**	1,015,708
Cash and cash equivalents, end of year	**$ 354,737**	$ 269,107

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

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1. Summary of Significant Accounting Policies

Organization

Home Healthcare, Hospice & Community Services, Inc. is a non-stock, non-profit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc., is a non-stock, non-profit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of the Home Healthcare, Hospice & Community Services, Inc., and its affiliate, VNA at HCS, Inc. (collectively, the Association). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

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

Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified as follows based on the existence or absence of donor-imposed restrictions in accordance with FASB ASC Topic 958, *Not-for-Profit Entities*. Under FASB ASC Topic 958 and FASB ASC Topic 954, *Health Care Entities,* all not-for profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC Topic 954 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statements of cash flows.

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 Association. These net assets may be used at the discretion of the Association's management and the Board of Directors (Board).

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

Income Taxes

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code (IRC). As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

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.

Cash and Cash Equivalents

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

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

Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides a reserve for payment adjustments by analyzing past history and identification of trends for all funding sources in the aggregate. Management regularly reviews data about revenue in evaluating the sufficiency of the reserve which is netted against accounts receivable. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for payment adjustments.

Patient accounts receivable, net were $1,713,953, $1,765,713, and $2,096,258 at June 30, 2025, 2024, and 2023, respectively.

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Beneficial Interest in Perpetual Trust

The Association is the beneficiary of a perpetual trust administered by a third party. Although the Association does not have access to the underlying principal, a portion of income earned from the trust is available and distributed annually to the Association. The Association's share of trust principal is recognized as net assets with donor restrictions at fair market value. Annual income distributions are recognized as increases in net assets without donor restrictions. Changes in market value of beneficial interest in perpetual trust asset is reported as an increase or decrease in net assets with donor restrictions.

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as non-current assets.

The Association reports investments at fair value and has elected to report all gains and losses in the excess of revenue over expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or State law.

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

Assets Limited as to Use

Assets limited as to use include designated assets set aside by the Board of Directors and donor contributions.

Leases

In accordance with FASB ASC Topic 842, *Leases*, the Association determines if an arrangement is a lease or contains a lease at inception of a contract. A contract is determined to be or contain a lease if the contract conveys the right to control the use of identified property, plant or equipment (an identified asset) in exchange for consideration. The Association determines these assets are leased because the Association has the right to obtain substantially all of the economic benefit from and the right to direct the use of the identified asset. Assets in which the supplier or lessor has the practical ability and right to substitute alternative assets for the identified asset and would benefit economically from the exercise of its right to substitute the asset are not considered to be or contain a lease because the Association determines it does not have the right to control and direct the use of the identified asset. The Association's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

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In evaluating its contracts, the Association separately identifies lease and non-lease components, such as common area and other maintenance costs, in calculating the right-of-use (ROU) assets and lease obligations. The Association has elected the practical expedient to not separate lease and non-lease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the non-lease agreement.

Leases result in the recognition of ROU assets and lease obligations on the consolidated balance sheets. ROU assets represent the right to use an underlying asset for the lease term, and lease obligations represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Association determines lease classification as operating or finance at the lease commencement date.

At lease inception, the lease obligation is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease obligation adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. Topic 842 requires the use of the implicit rate in the lease when readily determinable. As most of the leases do not provide an implicit rate, the Association elected the practical expedient to use the risk-free rate when the rate of the lease is not implicit in the lease agreements.

The lease term may include options to extend or to terminate the lease that the Association is reasonably certain to exercise. Lease expense for operating leases is recognized on a straight-line basis over the lease term, while expense on finance leases is recognized using the effective interest rate method which amortizes the ROU asset to expense over the lease term and interest costs are expensed on the lease obligation throughout the lease term.

The Association has elected not to record leases with an initial term of 12 months of less on the consolidated balance sheet. Lease expense on such leases is recognized on a straight-line basis over the lease term.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation and amortization. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

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Net Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association’s performance obligations relate to short-term periods of care, the Association 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.

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying consolidated financial statements.

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Employee Retention Tax Credit

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) provided an employee retention tax credit (ERTC), which is a refundable tax credit against certain employment taxes. For 2020, the tax credit was equal to 50% of qualified wages paid to employees during the calendar year, capped at $10,000 of qualified wages per employee. Additional relief provisions were passed by the U.S. government, which extended and expanded the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit was increased to 70% of qualified wages paid to employees during each quarter, and the limit on qualified wages per employee was changed to $10,000 of qualified wages per calendar quarter.

Management determined that the Association qualified for the ERTC under the government orders test and filed amended tax filings submitted in 2024. On November 10, 2025, subsequent to the year ended June 30, 2025, the Association received $1,851,536 in ERTC funds plus interest of $329,044. The Association recognized the ERTC funds, excluding interest, as a receivable on the consolidated balance sheet as of June 30, 2025 and revenue in the consolidated statement of operations for the year ended June 30, 2025. The credits received could be subject to audit for up to five years from the date of the credit filing.

2. Availability and Liquidity of Financial Assets

As of June 30, 2025, the Association has working capital of $2,932,751 and average days (based on normal expenditures) cash on hand of 7.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	2025	2024
Cash and cash equivalents	**$ 354,737**	$ 269,107
Patient accounts receivable, net	**1,713,953**	1,765,713
Other receivables	**314,228**	262,396
Employee retention tax credit receivable	**1,851,536**	-
Financial assets available to meet cash needs for general expenditures within one year	**$ 4,234,454**	$ 2,297,216

The Association has board designated long-term investments that could be made available for general expenditure upon Board approval. Since these investments are currently intended for long-term investments, they have not been included in the information above. The Association has other long-term investments and assets for restricted use, more fully described in Note 3, which are not available for general expenditure within the next year and are not reflected in the amount above.

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The Association has a $1,000,000 line of credit available to meet short-term needs, as disclosed in Note 5.

3. Investments and Assets Limited as to Use

Investments and assets limited as to use, stated at fair value, were as follows:

	2025	2024
Board-designated for future use	**$ 16,142,625**	$ 15,203,910
Donor-restricted, time or purpose	**361,283**	325,137
Endowment investments - unappropriated spending	**302,936**	282,193
Beneficial interest in perpetual trust	**183,384**	-
Donor-restricted, perpetual in nature	**234,231**	234,231
Total investments and assets limited as to use	**$ 17,224,459**	$ 16,045,471

The Association's interest in the Dixie Wonders Trust represent a beneficial interest in perpetual trust. The Association's right to future earnings if this trust is reported in net assets with donor restrictions. The fair value is determined annually based on an estimate of the Association's portion of the fair value of the assets included in the trust as provided by the trust custodian. The trust provided an income stream to the Associated based on the income of the trust assets or net assets of the trust, as applicable. The trustees have elected, under state law, to distribute, as income, income earned on trust assets. The trusts' investment policies, including return objectives and risk parameters, are the responsibility of the third-party trustees.

Distributions received from the trust accounts are accounted for as interest income. Distributions received were $8,520 in 2025. The following is a summary of the changes in the trust assets:

	Dixie Wonders Trust
Beneficial interest in trust, June 30, 2024	$ -
Contribution	**183,384**
Interest income	**8,520**
Appropriation of trust assets for expenditure	**(8,520)**
Beneficial interest in trust, June 30, 2025	**$ 183,384**

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Fair Value Measurement

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

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

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

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

All of the Association's investments were measured at fair value on a recurring basis as follows:

	Assets at Fair Value as of June 30, 2025			
	Level 1	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	**$ 261,829**	**$ -**	**$ -**	**$ 261,829**
U.S. Government and corporate bonds	**-**	**1,218,076**	**-**	**1,218,076**
Equity securities	**9,931,469**	**-**	**-**	**9,931,469**
Mutual funds	**5,629,701**	**-**	**-**	**5,629,701**
Beneficial interest in perpetual trust	**-**	**-**	**183,384**	**183,384**
Total	**$15,822,999**	**$ 1,218,076**	**$ 183,384**	**$17,224,459**

	Assets at Fair Value as of June 30, 2024			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	$ 424,111	$ -	$ -	$ 424,111
U.S. Government and corporate bonds	-	1,947,163	-	1,947,163
Equity securities	8,716,037	-	-	8,716,037
Mutual funds	4,958,160	-	-	4,958,160
Total	$14,098,308	$ 1,947,163	$ -	$16,045,471

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The fair values of all of the Association's corporate bonds are based on quoted market prices of similar investments and categorized as Level 2 investments. The fair value of the Association's beneficial interest in perpetual trust is based on the valuation of the trust assets held by a regional financial institution provided by the trust's custodian.

Investment income and change in fair value of investments and assets limited as to use consisted of the following:

	2025	2024
Net assets without donor restrictions		
Investment income, net of fees	**$ 359,647**	$ 279,983
Change in fair value of investments	**942,330**	1,664,029
Restricted net assets		
Investment income	**31,080**	19,544
Change in fair value of investments	**84,725**	121,892
Total	**$ 1,417,782**	$ 2,085,448

4. Property and Equipment

Property and equipment consisted of the following:

	2025	2024
Land	**$ 552,206**	$ 552,206
Building and improvements	**5,723,786**	5,723,786
Furniture, fixtures, and equipment	**3,308,799**	3,146,442
Construction in progress	**59,078**	6,575
Total cost	**9,643,869**	9,429,009
Less accumulated depreciation and amortization	**7,619,360**	7,379,933
Total property and equipment, net	**$ 2,024,509**	$ 2,049,076

5. Line of Credit

The Association has an unsecured $1,000,000 line of credit payable on demand with a local bank with interest at 1% above the prime rate (8.50% at June 30, 2025). There was no outstanding balance at June 30, 2025 and 2024.

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6. Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following:

	2025	2024
Time or purpose restrictions for:		
Haskell endowment fund accumulated earnings - for office rent	**$ 297,700**	$ 275,387
Johnson Family endowment fund accumulated earnings - for capital expenditures	**5,014**	5,138
Hospice accumulated earnings	**222**	824
Furniture and capital improvements	**2,076**	8,961
HEAL program	**13,353**	12,542
Palliative education	**27,034**	42,629
Cheshire County Patient Needs	**4,080**	-
Peterborough Patient Needs	**6,634**	-
Teddy Bear Picnic	**1,135**	-
Healthy Start nursing visits	**15,550**	-
Outpatient Center	**-**	20,000
Vehicle maintenance and insurance	**7,009**	-
Personal safety devices	**-**	3,000
Operations	**29,771**	16,263
Jones endowment fund accumulated earnings - for equipment	**-**	314
Bednar endowment fund accumulated earnings - for general purposes	**-**	452
Hospice memorial garden	**143,239**	125,418
Barbara Duckett scholarship	**111,400**	96,402
Total	**$ 664,217**	$ 607,330

	2025	2024
Restrictions that are perpetual in nature for:		
Hospice	**$ 10,000**	$ 10,000
Operations	**8,623**	8,623
Johnson Family fund - for capital expenditures	**10,202**	10,202
Bednar endowment fund - income for general purposes	**50,000**	50,000
Haskell endowment fund - for office rent	**120,570**	120,570
Jones endowment fund - for equipment	**34,836**	34,836
Dixie Wonders Trust	**183,384**	-
Total	**$ 417,615**	$ 234,231

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7. Endowments

The Association 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 stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted 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 is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

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

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed-upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

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Funds with Deficiencies

From time to time, the fair value of the assets associated with individual donor-restricted endowments may fall below the level of the donors' original gift(s). The Board's policy does not permit spending from underwater endowments. Any deficiencies are reported in net assets with donor restrictions. There were no such deficiencies at June 30, 2025 and 2024.

Spending Policy

The Association has a spending policy of appropriating a distribution annually up to 7% of the endowment fund's average market value over the previous 36 months. Appropriations are determined and made on an annual basis at year-end.

The following summarizes changes in endowment assets:

		With Donor Restrictions		
	Without Donor Restrictions	Purpose Restrictions	Perpetual in Nature	Total
Balance June 30, 2023	$ 13,123,637	$ 245,644	$ 234,231	$ 13,603,512
Investment income, net	266,809	12,840	-	279,649
Realized and unrealized gains on investments	1,664,053	80,080	-	1,744,133
Contributions	149,411	-	-	149,411
Net assets released from restrictions	-	(56,371)	-	(56,371)
Balance June 30, 2024	15,203,910	282,193	234,231	15,720,334
Investment income, net	**345,388**	**19,497**	**-**	**364,885**
Realized and unrealized gains on investments	**941,520**	**53,151**	**-**	**994,671**
Use of board designated funds for operations	**(400,569)**	**-**	**-**	**(400,569)**
Contributions	**52,376**	**-**	**183,384**	**235,760**
Net assets released from restrictions	**-**	**(51,905)**	**-**	**(51,905)**
Balance June 30, 2025	**$ 16,142,625**	**$ 302,936**	**$ 417,615**	**$ 16,863,176**

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8. Net Patient Service Revenue

Net patient service revenue is as follows:

	2025	2024
Medicare	**$ 12,620,111**	$ 13,215,173
Medicaid	**544,974**	806,276
Other third-party payers	**964,608**	1,130,134
Private pay	**246,850**	241,819
Total	**$ 14,376,543**	$ 15,393,402

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, 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 net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to $1,018,117 and $1,525,817 for the years June 30, 2025 and 2024, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the State of New Hampshire.

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In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

9. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	2025	2024
Program services		
Salaries and benefits	**$ 11,193,776**	$ 12,393,112
Program supplies	**767,453**	827,424
Travel	**324,543**	371,901
Contract services	**1,125,307**	1,180,499
Other operating expenses	**1,120,162**	1,262,257
Depreciation and amortization	**208,206**	213,551
Total program services	**14,739,447**	16,248,744
Administrative and general		
Salaries and benefits	**1,678,618**	1,791,153
Travel	**88,490**	121,135
Contract services	**1,625,897**	1,839,930
Other operating expenses	**167,976**	182,469
Depreciation and amortization	**31,221**	30,870
Total administrative and general	**3,592,202**	3,965,557
Total	**$ 18,331,649**	$ 20,214,301

The Association allocates expenses to program services and supporting activities (including administrative and general) using methodologies consistent with those applied in its Medicare cost report. Such methodologies include allocations based on square footage, direct labor hours, and other applicable statistics. These methods are applied on a consistent basis each year.

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10. Commitments and Contingencies

Leases

The Association's operating leases are for its office facilities with varying expiration dates. The following is a schedule, by fiscal year, of future minimum lease payments and reconciliation to the consolidated balance sheet:

2026	$ 30,269
2027	20,369
2028	17,069
2029	17,069
2030	5,689
Total lease payments	90,465
Less present value discount	6,510
Operating lease obligations	$ 83,955

Operating lease costs incurred amounted to $70,960 in 2025 and $70,816 in 2024, which approximated the cash paid for leases. For the years ended June 30, 2025 and 2024, the weighted average remaining lease term in years is 3.74 and 0.99, respectively, and the weighted average discount rate is 3.97% and 3.05%, respectively.

The Association entered into a renewal operating lease on July 1, 2025 for a term of 36 months with monthly payments of $3,169.

Malpractice Insurance

The Association maintains medical malpractice insurance coverage on a claims-made basis. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. U.S. GAAP requires the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary at June 30, 2025 and 2024. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

11. Retirement Plan

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to $178,221 in 2025 and $209,415 in 2024.

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12. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	2025	2024
Medicare	**71 %**	69 %
Medicaid	**4**	3
Other payers	**23**	23
Private pay	**2**	5
Total	**100 %**	100 %

13. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through December 15, 2025, which is the date the consolidated financial statements were available to be issued.

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CHARLES PRATT

SKILLS

Hands on, critical thinker with a proven track record of transforming underperforming businesses and teams as an effective leader, capable of working closely with diverse groups of people to achieve superior results in manufacturing operations. Experienced in multiple aspects of management and human resource responsibilities including vetting, interviewing and hiring of new employees as well as payroll management.

EXPERIENCE

Program Manager • Transportation Program, VNA at HCS • Keene, NH • September 2019 – Present
Responsible for the daily operations of agency transportation programs, including the City Express public transportation and paratransit services, Friendly Bus door to door service for seniors and Medical Express service. Responsible for adherence to all Department of Transportation regulation and reporting, program budgeting, and overseeing driver and dispatch staff. Attend community meetings and forums to coordinate with other transportation entities and the public related to transportation issues.

SUPERVISOR • CONTINENTAL CABLE • HINSDALE, NH • JANUARY 2019 – JUNE 2019
Responsible for On Time Delivery, Scheduling of Machines & Employees in the Assembly area & in the Machine shop. Accurate reporting & documentation of steps to ensure Quality Control measurements during each step of assembling order, to adhere to government regulations for defense systems. Providing department meetings as needed, and weekly Management reviews.

PLANT MANAGER • FORTRESS PACKAGING • FAIRFIELD, CA • OCTOBER 2016 –OCTOBER 2018
Instrumental in the start-up of a new production company. Managing the day to day operations, while instructing and monitoring safety quality and on time performance. Recorded 2 years without injury or returned sale while training an entirely new, unexperienced workforce to uphold a high level of standards in support of perfect production quality. Experience loading and unloading trucks as well as conducting facility tours with new potential accounts and performing routine, hands on maintenance of new equipment.

PLANT MANAGER • MULTICELL PACKAGING • KUTZTOWN PA 19530 • OCTOBER 2010 – MARCH 2015
Charged with changing the climate and culture of the facility. Developed and implemented strategies to transform poorly performing production facility into a profitable one. Reduced set-up times, worked closely with vendors to reduce inventory of raw materials, increasing profitability. Cross trained employees resulting in a greater flexibility in the workforce.

PLANT SUPERINTENDENT • INNERPAC NE • KEENE NH 03446 • SEPTEMBER1997 – OCTOBER 2010
Responsible for the day to day operations of the manufacturing of the plant. Did scheduling of machinery, personnel and ordering of raw materials. Oversaw the staff, participated in daily meetings with the General Manager and customer service. Conducted weekly updates with floor personnel. Coordinated with shipping on incoming and outgoing shipments. Learned how to run and setup all machines.

EDUCATION

DIPLOMA • JUNE 1982 • KEENE HIGH SCHOOL

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Newport Senior Center, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $238,416.90

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

   Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/23/2026
Date

DocuSigned by:
Melissa Hardy
1323A2404QDF495...
Name: Melissa Hardy
Title: Director, DLTSS

Newport Senior Center, Inc.

4/23/2026
Date

Signed by:
Larry Eaton
DAD38D3AC5FC48A...
Name: Larry Eaton
Title: President

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

OFFICE OF THE ATTORNEY GENERAL

4/24/2026
Date

DocuSigned by:
Robyn Guarino
74873484494148D...
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:

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Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available in Sullivan County in the following Town/City: Newport.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal

Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient

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of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	1,349	$14.10 per one way trip	$19,020.90

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	2,320	$14.10 per one way trip	$32,712.00

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	3,310	$14.10 per one way trip	$46,671.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	3,310	$14.10 per one way trip	$46,671.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	3,310	$14.10 per one way trip	$46,671.00

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	3,310	$14.10 per one way trip	$46,671.00

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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 NEWPORT SENIOR CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 11, 1979. 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: **60736**

Certificate Number: **0007912015**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 20th day of April A.D. 2026.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, David Stitt, 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 Newport Senior Center, 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 March 1, 2005, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Larry K. Eaton, President (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Newport Senior Center, 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 was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/22/26

Signature of Elected Officer
Name: David Stitt
Title: Secretary

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/20/2026

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: Ana O'Donnell, CPIW, CIC	
The Hilb Group New England, LLC	PHONE (A/C, No, Ext):	FAX (A/C, No):
PO Box 606	E-MAIL ADDRESS: aodonnell@hilbgroup.com	
Keene NH 03431	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Selective Insurance Co of America	12572
INSURED	INSURER B : Mount Vernon Fire Insurance Company	26522
NEWPORT SENIOR CENTER, INC.	INSURER C : Selective Insurance Co of the Southeast	39926
	INSURER D :	
PO BOX 387	INSURER E :	
NEWPORT NH 03773-1804	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 26/27 **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:			S 2576139	04/18/2026	04/18/2027	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 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			S 2576139	04/18/2026	04/18/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
B	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			NDO2554949K	04/18/2026	04/18/2027	EACH OCCURRENCE AGGREGATE	$ $
C	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		WC 9100359	04/18/2026	04/18/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 500,000
A	PROFESSIONAL LIABILITY			S 2576139	04/18/2026	04/18/2027	EACH OCCURRENCE AGGREGATE	$1,000,000 $3,000,000

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

3a state: NH

All officers included

CERTIFICATE HOLDER

State of NH Department of Health & Human Services
129 Pleasant St.
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

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NONPROFIT COVER SHEET

A. Entity Name: Newport Senior Center, Inc. D/B/A Sullivan County Nutrition Services

B. **Entity's Contact Information:** Brenda Burns, Executive Director/603-863-5139/b.l.burns@hotmail.com

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

Name / Phone / Email: Brenda Burns, Executive Director/ 603-863-5139/b.l.burns@hotmail.com

Person responsible for Accuracy and Completeness of information provided:
Name: Larry K. Eaton Title: President
Signature: Larry K Eaton Pres

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Larry K. Eaton (President)	Retired Business Owner/Volunteer
David Shultz (Vice-President)	Retired Engineer/Volunteer
David Stitt (Secretary)	Retired/Volunteer
Shirley Barry (Treasurer)	Retired/Volunteer
Robin Bellinger (Board Member)	Retired Military/ Volunteer
Ann-Marie Fowler (Board Member)	Retired Business Owner/Volunteer
Jeff Cornish (Board Member)	Retired/Volunteer

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
Brenda Burns	Executive Director	$65,945	$3,297
Beverly LaClair	Food Service Supervisor	$41,860	0.00
Chauntile Bailey	Elder Support Supervisor	$20,800	$520
Kari Smith	Administrative Assistant	$30,030	$750

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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

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

	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	$

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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	$

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Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
12122	Newmarket Elementary PTA	243 South Main Street	Newmarket	NH	03857	G	11/15/2026
10705	Newmarket Firefighters Association	4 Young Lane	Newmarket	NH	03857	X	5/15/2021
2697	Newmarket Historical Society	PO Box 534	Newmarket	NH	03857	G	5/15/2027
14199	Newmarket Main Street Corporation	186 Main Street	Newmarket	NH	03857-1838	G	5/15/2027
35359	Newmarket Music Boosters	365 Grant Road	Newmarket	New Ha	03857	G	11/15/2026
15600	Newmarket Police Relief Association	70 Exeter Street	Newmarket	NH	03857	X	8/15/2024
14200	Newmarket Youth Athletic Association	PO Box 453Newmarket, NH 03857	Newmarket	NH	03857	G	11/15/2026
1373	Newport Alumni Fund	142 Springfield Road	Newport	NH	03773	X	10/15/2021
17884	Newport Cal Ripken League	PO Box 164	Newport	NH	03773	X	5/15/2021
5353	Newport Community Television, Inc.	243 N Main Street	Newport	NH	03773	X	11/15/2021
13440	Newport Community Trust	11 South Main Street, Suite 500	Concord	NH	03301	G	5/15/2026
3724	Newport Firefighters Association	11 Sunapee Street	Newport	NH	03773	X	5/15/2017
14202	Newport Historical Society	PO Box 413	Newport	NH	03773-0413	G	2/14/2027
5189	Newport Lions Club	PO Box 196	Newport	NH	03773-0196	X	11/15/2021
17750	Newport Montessori PTO	96 Pine Street	Newport	NH	03773	G	12/15/2025
16303	Newport Montessori School	PO Box 634	Newport	NH	03773	G	12/15/2026
1679	Newport Opera House Association	20 Main Street	Newport	NH	03773	G	11/15/2026
6185	Newport Police Benevolent Association	59 Main Street	Newport	NH	03773-1519	X	5/15/2020
1999	Newport Senior Center, Inc.	PO Box 387	Newport	NH	03773	G	11/15/2026
3629	Newport Service Organization	37 John Stark Highway	Newport	NH	03773	G	2/15/2027
31021	News Literacy Project, Inc.	5335 Wisconsin Avenue, NW, Suite 440	Washington	DC	20015	G	11/15/2026
34062	News Revenue Hub, Inc.	302 Washington Street #150-5977San Diego, CA 92103	San Diego	CA	92103	G	11/15/2026
12268	Newspaper Foundation	1 Monitor Drive	Concord	NH	03301	G	5/15/2026
15385	Newton Baseball & Softball Association, Inc.	PO Box 238	Newton	NH	03858	X	2/15/2021
30523	Newton Memorial School Parent-Teacher Organization	31 West Main Street	Newton	NH	03858	X	5/15/2022
14203	Newton NH Historical Society	PO Box 284	Newton Junction	NH	03859	S	5/15/2027
18370	Newton Police Association	PO Box 411	Newton	NH	03858	X	5/15/2020
32167	Newton Wellesley Hospital	2014 Washington Street	Newton	MA	02462	G	8/15/2026
15257	Next Charter School	5 Hood Road	Derry	NH	03038-2012	G	5/15/2026
14468	Next Choice PTSA	5 Hood Road	Derry	NH	03038	X	11/15/2020
10246	NEXT for Autism, Inc.	1177 Avenue of the Americas, 5th FloorNew York, NY 1	New York	NY	10036	G	11/15/2026
10264	Next Generation Choices Foundation, Inc.	98 Alexandria Pike, Suite 22Warrenton, VA 20186	Warrenton	VA	20186	G	5/15/2026
32375	Next Step Equal Education	1206 West 8th Street	Austin	TX	78703	G	5/15/2026

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SULLIVAN COUNTY NUTRITION SERVICES
NEWPORT SENIOR CENTER, INC.
P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773

MISSION STATEMENT

It is the mission of the Newport Senior Center, Inc. and Sullivan County Nutrition Services…

1. To provide services to the elderly of Sullivan County (N.H.) and to assist them in achieving self-sufficiency, especially for those that are incapacitated.

2. To help older citizens secure maximum independence and dignity in a home environment with the assistance of support services.

3. To locate and identify hard to reach and isolated elderly, on a face-to-face basis, and disseminate information about services that are available.

4. To provide older Americans, particularly those in the greatest social and economic need, with sound nutritional meals and nutrition services, including nutrition education and outreach, in a group setting. To help reduce the isolation of old age.

This mission is carried out through meal, elder support and transportation services as funded by the federal government, state, local communities and the generous support of individual citizens.

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NEWPORT SENIOR CENTER, INC

Financial Statements
June 30, 2025 and 2024 Comparative

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McLARNEY
& COMPANY, LLC
Certified Public Accountants
www.mclarneyco.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Newport Senior Center, Inc.

Opinion

We have audited the accompanying financial statements of Newport Senior Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, changes in 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 referred to above present fairly, in all material respects, the financial position of Newport Senior Center, Inc. as of June 30, 2025, and the changes in 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 Newport Senior Center, 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 Newport Senior Center, 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.

6 Courthouse Lane,
Chelmsford, MA 01824
Phone: (978) 453-2222
Fax: (978) 453-2882

One Tremont St.
Concord, NH 03301
Phone: (603) 224-4990
Fax: (603) 226-0030

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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 Newport Senior Center, 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 Newport Senior Center, 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 Newport Senior Center, Inc.'s 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 22, 2025. 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2025, on our consideration of Newport Senior Center, Inc. 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 Newport Senior Center, 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 Newport Senior Center, Inc. s internal control over financial reporting and compliance.

McLarney & Company LLC

McLarney & Company, LLC
Chelmsford, MA
December 11, 2025

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Newport Senior Center, Inc.
Statements of Financial Position
As of June 30, 2025
(With Comparative Totals for 2024)

	ASSETS			
Current Assets	**Without Donor Restrictions**	**With Donor Restrictions**	**2025 Total**	**2024 Total**
Cash (Note 1)	$ 2,118,091	1,289	2,119,380	1,750,433
Inventory	17,500	-	17,500	20,019
Contract Receivables (Note 2)	66,050	-	66,050	73,801
Short-term Investments	53,385		53,385	51,908
Interfund receivables	-	-	0	0
Cares Act Receivable	77,876		77,876	252,450
Prepaid Expenses	1,976	-	1,976	29,631
Total Current Assets	2,334,877	1,289	2,336,166	2,178,241
Fixed Assets (Note 1)				
Land	15,760	-	15,760	15,760
Furniture, fixtures, vehicles and equipment	1,859,466	-	1,859,466	1,730,739
	1,875,226	-	1,875,226	1,746,499
Accumulated Depreciation	(984,097)	-	(984,097)	(931,766)
Total Fixed Assets, Net	891,129	-	891,129	814,733
TOTAL ASSETS	$ 3,226,007	$ 1,289	$ 3,227,295	$ 2,992,973
	LIABILITIES AND NET ASSETS			
Current Liabilities				
Accounts Payable	$ 36,376	$ -	$ 36,376	29,399
Accrued Payroll & Payroll Tax Payable	28,343	-	28,343	24,699
Interfund payable	1,221	-	1,221	1,205
Total Current Liabilities	65,939	-	65,939	55,303
Net Assets (Note 3)				
Board restricted: Title IIIB and Title IIIC	1,966,044	-	1,966,044	1,925,912
Operating fund	1,194,022	1,289	1,195,311	1,011,758
Total Net Assets	3,160,067	1,289	3,161,355	2,937,670
TOTAL LIABILITIES AND NET ASSETS	$ 3,226,007	$ 1,289	$ 3,227,295	$ 2,992,973

See Accompanying Notes and Auditor's Report

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Newport Senior Center, Inc.
Statements of Activities
For the Years Ended June 30, 2025
(With Comparative Totals for 2024)

	Without Donor Restictions	With Donor Restrictions	2025 Total	2024 Total
PUBLIC SUPPORT:				
Contracts :State of New Hampshire:				
Title IIIC, Nutrition Services	381,660	$ -	381,660	414,818
Title IIIB, Transportation and Elder Support	45,388	-	45,388	39,649
Title XX, Social Services Block Grant	260,515	-	260,515	205,775
Nutritional Services Incentive Program (NSIP)	27,108	-	27,108	83,609
Title XIX, Home and Community Based Care (HCBC)	1,241	-	1,241	200
Grant HCBC Gen Fund	172,654		172,654	0
State of NH Covid Funds	54,334	-	54,334	127,222
Total State Contract Revenue	942,900	-	942,900	871,273
Cash Matching:				
Client Fees Non-Federal Share	65,255	-	65,255	86,734
Town Subsidies & Grants	67,299	-	67,299	33,978
Donations and Gifts	121,720	-	121,720	73,114
Total Public Support	254,274	-	254,274	193,826
OTHER REVENUE:				
Rent and cleaning	0	-	0	472
Fund-raising activities	62,132		62,132	60,506
Membership dues	2,830	-	2,830	4,255
Gift shop revenue	3,988	-	3,988	4,222
Interest	33,834	-	33,834	7,465
Assets Released From Restriction	0		0	0
Total Other Revenue	102,784	-	102,784	76,919
TOTAL REVENUE AND SUPPORT	1,299,959	-	1,299,958	1,142,018
		-		
Functional Expenses				
Program Services				
Senior Center	103,044	-	103,044	84,990
Sullivan Nutrition Title IIIB	50,343	-	50,343	41,215
Sullivan Nutrition Title IIIC	839,870	-	839,870	851,001
Trip Program	-	200	200	-
Total Program Expenses	993,258	200	993,458	977,206
Supporting Services				
General & Administrative	77,810	-	77,810	16,044
Fund Raising	5,005	-	5,005	3,852
Total Supporting Services	82,816		82,816	19,896
TOTAL FUNCTIONAL EXPENSES	1,076,073	200	1,076,273	997,101
CHANGE IN NET ASSETS	223,886	(200)	223,685	144,917
Net Assets - Beginning of Year	2,936,181	1,489	2,937,670	2,792,753
NET ASSETS - END OF YEAR	$ 3,160,067	$ 1,289	$ 3,161,355	$ 2,937,670

See Accompanying Notes and Auditor's Report

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Newport Senior Center, Inc.
Statements of Functional Expenses
For the Years Ended June 30, 2025
(With Comparative Totals for 2024)

	PROGRAM SERVICES							2025	2024
		Sullivan Nutrition							
	Senior Center	Title IIIB	Title IIIC	Trip Program	Program Services	General & Administrative	Fund Raising	Total Expenses	Total Expenses
Salary & Wages	4,900	$ 23,275	$ 330,545		$ 358,721	3,948		$ 362,668	$ 351,151
Benefits			1,382		1,382			1,382	811
Payroll Taxes	375	4,118	23,752		28,244			28,244	26,708
Training & Education					-			0	168
Dues and Subscriptions					-	6,588		6,588	3,439
Professional Fees		3,150	9,450		12,600	1,533		14,133	12,987
Occupancy Costs					-			0	0
Food & Supplies	424		427,666		428,090	-		428,090	385,756
Fund Raising Program Costs					-		5,005	5,005	3,851
Repairs & Maintenance	25,573				25,573	14,376		39,948	20,082
Utilities	39,004	664	1,940		41,607	(623)		40,985	36,666
Telephone	4,009	1,407	5,227		10,644	0		10,644	5,044
Postage	146		686		832	0		832	993
Transportation		8,764	475	200	9,439	36386		45,825	61,411
Travel			645		645	-		645	980
Insurance	1,112	4,915	12,600		18,627	3,973		22,600	22,812
Advertising					-			0	5,935
Office Expenses	172	4,050	501		4,723	11,630		16,352	7,420
Depreciation and Amortization	27,330		25,001		52,331			52,331	50,888
TOTAL EXPENSES	$ 103,044	$ 50,343	$ 839,870	$ 200	$ 993,458	$ 77,810	$ 5,005	$ 1,076,273	$ 997,101

See Accompanying Notes and Auditor's Report

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Newport Senior Center, Inc.
Statements of Cash Flows
Year Ended June 30, 2025
(With Comparative Totals for 2024)

	2025 Total	2024 Total
Cash Flows From Operating Activities		
Change in Net Assets	$ 223,685	$ 144,917
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	52,331	50,888
(Gain) loss on disposition of assets	-	
(Increase) decrease in inventory	2,519	1
(Increase) decrease in grants receivable	7,751	(19,602)
(Increase) decrease in Cares Act Receivable	174,574	0
(Increase) decrease in prepaid expenses	22,437	(27,726)
(Increase) decrease in interfund receivables/Payables	16	1,584
Increase (decrease) in accounts payable	6,976	(12,132)
Increase (decrease) in accrued and payroll taxes payable	3,644	5,969
Total adjustments	270,248	(1,018)
Net Cash Provided (Used) by Operating Activities	$ 493,934	$ 143,899
Cash Flows From Financing Activities		
Net Cash Provided (Used) by Financing Activities	$ -	$ -
Cash Flows From Investing Activities		
Purchase of Investments	(1,477)	(1,780)
Purchase of Fixed Assets	(123,509)	
Net Cash Provided (Used) by Investing Activities	$ (124,986)	$ (1,780)
NET INCREASE (DECREASE) IN CASH	$ 368,948	$ 142,119
CASH, RESTRICTED CASH AT BEGINNING OF YEAR	$ 1,750,433	$ 1,608,314
CASH, RESTRICTED CASH AT END OF YEAR	$ 2,119,380	$ 1,750,433
Reconciliation of cash, cash equivalanents and restricted cash on the statement of financial position		
Cash And Cash Equivilants	$ 2,118,091	$ 1,748,944
Restricted cash for Senior Center Trips	1,289	1,489
Total cash	$ 2,119,380	$ 1,750,433

See Accompanying Notes and Auditor's Report

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose
The Newport Senior Center, Inc., is a voluntary, not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax-exempt charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. The Organization is not a private foundation within the meaning of Section 509(a). The purpose of the Organization is to operate a community center, which serves the elderly residents of Newport, Claremont, Charlestown and surrounding areas.

Major sources of funds for operations are received from the State of New Hampshire Division of Elderly and Adult Services.

Program Services
Following are descriptions of the program services provided by the Organization:

Senior Center - Providing elderly citizens with such services including, but not limited to, health, education, general counseling and recreation.

Sullivan Nutrition - Providing nutritional, transportation and outreach services to area elderly citizens.

Trip Program - Providing the opportunity for overnight and day trip activities for elderly citizens.

Comparative Financial Information

The accompanying financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Cash, Cash Equivalents, and Restricted Cash

We consider all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

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Short Term Investments: Brokered Certificates of Deposit: continued
The Organization earned $585 and $1,780 in interest on these Certificates during the year ended June 30, 2025 and 2004 respectively and these amounts are included as part of the interest income amount in the statement of activities. The organization maintains brokered CDs with a single brokerage firm. These CDs are issued by various banks, and the organization monitors that the total investment in any single issuer does not exceed the FDIC insured limit of $250,000.

Net Assets
Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:
Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
Net Assets with Donor Restrictions – We report 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 statement of activities as net assets released from restrictions.

Revenue & Revenue Recognition
Contract Revenue:
Revenue is recognized as services are rendered using the accrual method of accounting. We recognize revenue from sales of food products and services when the performance obligations of transferring the products and providing the services are met. The Organization has contracts with the State of New Hampshire to provide nutritional services to the elderly at predetermined unit rates subject to a maximum number of units. As we deliver the meals, we bill the State of New Hampshire according to the amount contained in the various contracts for the specific client being served.

At contract inception, once the contract is determined to be within the scope of FASB ASC 606, the Organization evaluates the performance obligations promised in the contract that are based upon the goods and services that will be transferred to the customer and determines whether those obligations are both (i) capable of being distinct and (ii) distinct in the context of the contract. Goods and services that meet these criteria are considered distinct performance obligations. If both these criteria are not met, the goods and services are combined into a single performance obligation. The Organization recognizes and revenue the amount of the transaction price that is allocated to the respective performance obligation when the performance obligation is satisfied.

In 2018, the Financial Accounting Standards Board (FASB) issued ASU 2018-08 which provided clarifications on how non-governmental organizations should recognize contributions in accordance with ASC topic 958. This guidance also applies to various grants that non-profit

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Investment Policy and Valuation

The Organization's investments are reported at fair value. 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.

The Organization classifies its investments into a three-level hierarchy, which prioritizes the inputs used to measure fair value:

- **Level 1**: Quoted prices (unadjusted) in active markets for identical assets that the organization can access at the measurement date (e.g., publicly traded stocks, mutual funds).
- **Level 2**: Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly (e.g., corporate bonds, municipal bonds).
- **Level 3**: Unobservable inputs for the asset (e.g., private equity, real estate, beneficial interests in trusts

Short Term Investments: Brokered Certificates of Deposit:

The Organization holds certificates of deposit purchased through a brokerage account. Each certificate of deposit represents a direct obligation of the issuing financial institution. Although the CDs are held in a brokerage account, they remain insured by the Federal Deposit Insurance Corporation (FDIC) up to applicable limits. The brokerage firm does not insure these instruments; its role is limited to facilitating the purchase and custody of the CDs.

Brokered certificates of deposit are stated at amortized cost, which approximates fair value due to their short-term maturities and fixed interest rates. In accordance with ASC 820, *Fair Value Measurement*, the Organization evaluates the classification of these instruments within the fair value hierarchy. Because the CDs are not actively traded in quoted markets and their valuation relies on observable inputs such as market interest rates and contractual cash flows, they are categorized within **Level 2** of the fair value hierarchy.

The Organization monitors the creditworthiness of the issuing institutions and does not anticipate any credit losses, as all CDs are fully insured and held with banks considered financially sound. Interest income is recognized as earned.

2024

Bank	Amount	Level 1	Level 2	Level 3	Maturity	Interest Rate
M & T Cash	$ 25,908					
CD Associated Bank	26,000		26,000		11/27/2024	5.40%
Short Term Investments	$ 51,908	$ -	$ 26,000	$ -		

2025

Bank	Amount				Maturity	Interest Rate
M & T Cash	$ 53,385					
Short Term Investments	$ 53,385	$ -	$ -	$ -		

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Revenue & Revenue Recognition continued
organizations often receive. When determining recognition of grant revenue, the first step is to determine if the transaction is an exchange transaction or a contribution. The key difference between an exchange transaction and a contribution is commensurate value which refers to reciprocal benefits of equal value flowing between two parties to an agreement. Benefits provided to the public does not constitute commensurate value to the resource provider. Therefore, most, if not all, of the grants received by the Organization during the years ended June 30, 2024 and 2023 were considered contributions. If it is determined that the grant qualifies as a contribution the next step is to determine if the contribution is conditional or Unconditional. If a grant is determined to be unconditional, revenue is recognized when the grant is received. If a grant is determined to be conditional based on the following criteria there will be no revenue recognition of the grant until the conditions are met. Two things need to exist for the grant to be considered conditional:

1. There is a barrier the nonprofit must overcome to be entitled to the resources, and
2. The contributor retains a right of return for the resources provided or more simply put, the funding needs to be returned or is not received if certain conditions are not met. The grant agreement must make it sufficiently clear that there is a right of return for this component to be met.

Any amount not used in the year they are received are recognized as refundable advances with donor restrictions at yearend and disclosed in the financial statements. The Organization had no non-refundable advances from grants considered conditional on June 30, 2025 or 2024.

Occasionally, a portion of our 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 as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. We received cost-reimbursable grants of $0 and $0 for the years ended on June 30, 2025 and 2024 respectively, No, amounts have been received in advance under our federal and state contracts and grants.

Fundraising Revenue:
Is revenue derived from the providing of recreational activities to the senior population in the towns we serve. We charge a fee for the cost of those services to the members who wish to participate. This revenue earned when the activity is provided which may be in advance of the receipt of funds. These funds are restricted until the activity occurs. At June 30, 2025 and 2024 the Organization had received $1,489 in advance of a trip which occurred after the year end. This amount is recorded as restricted revenue and restricted cash on June 30, 2025 and 2024.

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Revenue & Revenue Recognition continued

Gift Shop Revenue:
The Organization runs a small gift shop and recognizes revenue as the items are purchased and delivered to our customers.

Membership Dues:
The organization Senior Canter charges a small amount to be a member of the Senior Center each year. This revenue is recognized when received and is all earned within the fiscal year of the Organization. No amounts were recorded as unearned at the year ended June 30, 202 or 2024.

Rental Revenue:
Occasionally the organization rents out part of its facility to organizations that provide services to our members. We recognize revenue when the rental of the facility occurs.

Revenue & Revenue Recognition Continued
Contributions
We recognize contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest 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 substantially met.

In-Kind Donations
The Organization receives in-kind donations of space, food, and volunteer services. Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received: No significant contributions of such goods or services were received during the year ended June 30, 2025 or 2024.

Contract Receivable
Receivables from contracts with the State of New Hampshire are reported as Contracts Receivable, net in the accompanying statement of financial position. Contract liabilities are reported as deferred revenue in the accompanying statement of financial position. Contract Receivable are considered by management to be fully collectible and accordingly no allowance for doubtful accounts is considered necessary. We have tracked historical loss information for our contracts receivable and compiled historical credit loss percentages for different aging categories (current, 1–30 days past due, 31–60 days past due, 61–90 days past due, and more than 90 days past due). We believe that the historical loss information we have compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2025 because the composition of the accounts receivable at that date is consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its customers and its lending practices have not changed significantly over time). Additionally, management has determined that the current and reasonable and supportable forecasted economic conditions are consistent with the economic conditions

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Contract Receivable continued

included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. Accordingly, the allowance for credit losses at June 30, 2025 and 2024 totaled $0

Contributions Receivable

We record unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. We determine the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Salaries and wages, benefits, payroll taxes, and certain other expenses are allocated based on estimates of time and effort. Other expenses that are common to several functions are allocated as appropriate.

Inventory

Inventory consists of purchased food and supplies used for the Sullivan Nutrition Program. Inventory is carried at cost and is determined by the first-in, first-out method.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Newport Senior Center, Inc. follows the policy of capitalizing, at cost, all expenditures for fixed assets in excess of $1,500. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	Years
Land	-
Building and improvements	30-39
Furniture, fixtures and equipment	3-30
Automobiles	5

When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

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Property and Equipment continued

Depreciation expense recognized in these financial statements for the years ended June 30, 2025 and 2024 was $52,331 and $50,888, respectively. We review the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended June 30, 2025 or 2024.

Advertising Costs

Advertising costs are expensed as incurred and approximated $0 and $5,935 during the years ended June 30, 2025 and 2024 respectively.

Income Taxes

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3). and is classified as other than a private foundation as defined by section 590(a) of the IRC Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. Therefore, it is generally exempt from federal and state income taxes except for tax on unrelated business income, if any. Management has determined that substantially all of the Organization's income, expenditures, and activities relate to its exempt purpose, therefore, the Organization is not subject to material unrelated business income taxes and will continue to qualify as a tax-_ exempt entity. Accordingly, no provision for income taxes has been included in the accompanying financial statements. The Organization is required to evaluate and disclose tax positions that could have an effect on the Organization's financial statements. There are no uncertain tax positions considered to be material. The Organization reports its activities to the Internal Revenue Service and to the State of New Hampshire on an annual basis. These informational returns are generally subject to audit and review by the governmental agencies for a period of three years after filing, the open years subject to audit are fiscal years 2022 2023 and 2024, presently the Organization is not subject to audits for any of the open tax years.

Use of Estimates

The preparation of the financial statements in accordance with Generally Accepted Accounting Principles requires us to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

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Note 2 Contracts and Other Receivables

Due from the State of New Hampshire-	**2025**	**2024**
Division of Elderly and Adult Services for:		
Nutrition Services Incentive Program	$ -	$ 1,123
Title IIIB, Transportation, Elder Support and Home Health	-	6,937
Title IIIC, Congregate Meals and Home Delivered Meals	2,764	51,822
Title XX, Home Delivered	63,147	11,673
Disparity Grant	-	580
Title IX, Grab & Go Meals	139	1,192
Total Due From Contracts State of New Hampshire	66,050	73,326
Due from Others:		
Bar Harbor Bank & Trust	-	-
Town of Newport	-	475
Total Due from Others	-	475
Less: Allowance for credit losses	-	-
Contract Receivable	$ 66,050	$ 73,801

3. RESTRICTIONS ON NET ASSETS

Amounts in restricted net assets represent revenues received but not expended for their restricted purpose. Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose of the passage of time. Net assets in the trip fund are restricted to be used for overnight and day trips for elderly citizens. These restricted funds amounted to $1,289 on June 30, 2025 and 2024 respectively. The Board restricted net assets consist of net assets that have been restricted by the Board of Directors for use in the Sullivan County Nutrition program.

4. CONCENTRATIONS, FINANCIAL INSTRUMENTS and CREDIT RISK

The Organization had one (1) major contractor, the State of New Hampshire, accounting for approximately 71% and 79% of support for the years ended June 30, 2025 and 2024, respectively. The Organization has a potential concentration of credit risk in that it maintains most of its cash and cash equivalents at one financial institution. Deposits are insured up to $250,000 in any one institution at June 30, 2025 and 2024 cash exceeded these limits by $1,571,628 and $1,109,919 respectively and was over the limit throughout the year. The Organization has not experienced any losses in such accounts, nor does it believe that the cash and cash equivalents are exposed to any significant risk for the periods ended 2025 and 2024.

5. FUNCTIONAL EXPENSES

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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6. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2025	2024
Cash	$2,119,380	$1,750,433
Short term investments	$53,385	$51,908
Contracts Receivable	66,050	73,801
Cares Act Receivable	77,876	77,876
Prepaid Expenses	1,976	29,631
Inventory	17,500	20,019
	$2,336,166	$2,003,667

Newport Senior Center, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve-month period. Because a contact's or grant's restrictions requires resources to be used in a particular manner or in a future period Newport Senior Center, Inc. must maintain sufficient resources to meet those responsibilities. As part of Newport Senior Center, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

7. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 11, 2025, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2025. No additional disclosers were required.

8: Refundable Tax Credits- Employer Retention Credit

In the years ended June 30, 2022 and 2021, the Company filed a claim for $171,369 and $81,081 respectively of refundable tax credits in accordance with the Employer Retention Credit (ERC) program, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as amended by subsequent legislative changes. In accordance with the ERC program, a Company is eligible for an ERC if, due to the COVID-19 pandemic, there has been a significant decline in gross receipts in the current year as compared with 2019 gross receipts, or a full or partial shutdown based on a governmental order. The ERC is based on a percentage of qualified wages (including qualified health insurance expenses) incurred during the year, with a maximum annual credit per employee. The Company's policy is to account for the ERC as a grant using guidance analogous to a conditional contribution found in ASC Subtopic 958-605, *Not-for-Profit Entities- Revenue Recognition*. In accordance with ASC Subtopic 958-605, the ERC is recognized and recorded as income in the statement of income when the conditions required for the ERC are substantially met.

9. Supplemental Disclosure of Cash Flow Information

The Organization did not receive any in-kind contributions recorded in the financial statements for the years ended June 30, 2025, and 2024. The Organization paid no intertest or income taxes for the years ended June 30, 2025, and 2024.

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1.

McLARNEY
& COMPANY, LLC
Certified Public Accountants
www.mclarneyco.com

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

To the Board of Directors of
Newport Senior Center, 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 Newport Senior Center, Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 11, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newport Senior Center, 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 Newport Senior Center, Inc 's internal control. Accordingly, we do not express an opinion on the effectiveness of Newport Senior Center, 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.

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 Newport Senior Center, 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.

McLarney & Company, LLC

McLarney & Company LLC

Chelmsford, MA 01824

December 11, 2025

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SULLIVAN COUNTY NUTRITION SERVICES
NEWPORT SENIOR CENTER, INC.
P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773
Newport Site- 863-3177 • Claremont Site- 543-3072

BRENDA BURNS, Executive Director- (603) 863-5139

Resume of Key Personnel

Brenda Burns
[redacted]

Objective: To obtain a professional position utilizing my strong work ethic, dedication and willingness and ability to increase knowledge.

Experience:

Newport Senior Center/Sullivan County Nutrition Services Newport, NH
1995-Current

Executive Director

- Coordinate and manage multiple priorities and projects while paying attention to detail
- Train individuals in QuickBooks, Microsoft suite and internet
- Supervise and inspire 25 employees
- Great interpersonal communication skills while working with 800 clients and approximately 50 volunteers including, resolving issues and managing customer relations with exemplary service to all customers
- Re-evaluated and developed techniques to improve delivery of services, resulting in increased revenues and decreased expenses
- Created efficiency within the program with improved organizational skills of the employees and delivery of service
- Demonstrated the ability to multi-task, therefore establishing an understanding of the operations of a non-profit organization
- General accounting functions, maintained journals, tax reporting, banking of $1.4 million cash flow and bank reconciliations
- Budget preparations for Federal, State and Local funds
- Coordinate menus, delivery routes, employees and volunteers
- Performed administrative and secretarial support functions for the remote Executive Director before being promoted to Executive Director

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- Successfully written grants needed to sustain non-profit stability
- Client assessments with demonstrated abilities to keep composure while preserving strict confidentiality.
- Oversee and perform all operations including audits, payroll, employer tax reporting, new hire reports, A/P, A/R in QuickBooks
- Promoted within the organization for every position within the organization until being promoted to Executive Director

Prior years' work experiences available upon request.

Education

Claremont Stevens High School (1986)
Business Courses of Studies

New England School of Hair Design (1988)
Cosmetology, Creative Nail Design

Creative Cake Design
Certificate (1990)

Independent Correspondence School (2001)
Secretarial Science

College for Lifelong Learning
Word, Excel, Power Point, and Access

River Valley Community College (2009)
Associates in Science- Accounting Major
Phi-Theta Kappa Honor Society
Graduated Cum Laude

Rockhurst University Continuing Education Center
Payroll Law Certificate (2010)

Rockhurst University Continuing Education Center
Essentials for Personnel and HR Assistance Certificate (2010 & 2012)

Rockhurst University Continuing Education Center
Management Skills Certificate (2012)

Rockhurst University Continuing Education Center
How to Communicate with Tact, Professionalism, and Diplomacy Certificate (2012)

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Community involvement

- Committed to helping those less fortunate. Serve as Co-Chairman of the Newport Willey-Perra Christmas program for needy families.
- Served as Chairman of Newport Revitalization Committee for two years. I am now a member.
- Served as Vice-Chair of the Sullivan County, Regional Coordinating Council (RCC). I am now a member of the RCC.

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Beverly LaClair
[redacted]

Food Service Supervisor

I am currently employed with this organization and am interested in climbing the ladder to Food Service Supervisor. I have been dedicated to presenting a delicious meal and look forward to excelling in my strengths.

Skills

- Strong communication skills
- Able to prioritize
- Team player and can work independently
- Able to multi-task
- Already have background knowledge of the position available

Strength

- Ready to work in a team and individually
- Time management
- Easy learner
- Able to do other duties as assigned
- Focused on getting the job done
- Excellent Organizational Skills

Education

1970 Typing certificate
1975 GED
Serv-Safe Certified

References

Joan Kennett	(603) 542-6583	Old colleague
Linda Lee	(603) 542-0001	Long-time friend

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CHANTILLE J. BAILEY

OBJECTIVE

To obtain a position that will enable me to utilize my administrative/clerical background, strong organizational skills and/or ability to give great customer service.

SKILLS & ABILITIES

Schedule management Ability to work independently or with a team
Strong work ethic Proficient in computer & smart phone skills
Great customer service Strong verbal & written communication skills
Time management Excellent editing skills
Detail oriented Efficient

EXPERIENCE

SELF-EMPLOYED, PROFESSIONAL MANAGEMENT CONSULTANT
August 2018 –Current
General administrative/clerical duties including, but not limited to, scheduling appointments, coordinating events, creating & proofreading professional documents, data entry, email
marketing, answering phones, client follow-up, customer service and assisting in other various
daily operations

MANAGER, EVERYTHING BRIDAL & TUXEDO
April 2013 –August 2018
Customer service, inventory management, employee management & retention, scheduling, inventory ordering, vendor relations, determining inventory prices to adhere to proper sales margins, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

MANAGER, EVANS EXPRESSMART [FORMERLY NEW LONDON MINI MART]
April 2009 –April 2013
Customer service, inventory management & control, employee management & retention, scheduling, vendor relations, display resets, day-to-day stock rotation and merchandising, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

EDUCATION

KEARSARGE REGIONAL HIGH SCHOOL –457 NORTH RD, NORTH SUTTON, NH 03260
September 2003 –June 2007, Graduated, High School Diploma

REFERENCES

PAULA MAXWELL LINDSEY SOULIOTIS JAKE MICAL
Current Client Former Employer Former Employer
603.266.7820 603.558.2084 603.219.9376

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Kari Smith

[redacted]

Work Experience

Administrative Assistant Sullivan County Nutrition Services | Newport, NH
July 2022 to Present

I answer the phones and direct the calls to appropriate department. I take down messages and relay them appropriately. I make daily counts for each driver and make any changes as needed. I assist with recertifications of clients and enrolling new clients in our programs. I assist with any extra project which needs to be done. I schedule rides for our senior transportation daily. I count daily donations and log them appropriately. I input all numbers and totals in the computer daily and monthly.

Kitchen Staff Member Underwood catering | Claremont, NH
September 2021 to June 2022

I worked in the kitchen of Claremont Middle School preparing and serving breakfast and lunch to the kids and staff daily. My day started around 6am and at that time I would prepare breakfast bags for all 3 grades in the middle school. I would also log the temperatures of the coolers and freezer. Then I would move onto preparing fresh yogurt parfaits, freshly made sandwiches and wraps. I also would cut fresh fruits and vegetables for the salad bars we would have for the lunch. After those tasks were completed, I would help my coworkers on tasks that still needed to be done and then I would begin to set up the service line for lunch and write the lunch menu on the board so the kids were able to see what was available. Our next task was to serve lunch from 11:30 am to 1pm. The ending task for the day was cleanup and wash everything down to have it ready for the next day,

Kitchen Manager Demoulas Market Basket
May 2010 to March 2017

• Tended to customers respectfully and politely• Answered phone calls properly and professionally• Worked with a schedule and scheduling others• Operated under rules and regulations• Communicated well with coworkers and customers• Kept a neat and clean work area

Education

General (High school or equivalent)
Colebrook Academy | Colebrook, NH
August 1993 to June 2005

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Skills

Communication skills Data entry Food Handling Computer skills Inventory Management Customer Service Food Preparation Cleaning Experience Cataloging Cash Handling Cash Register Cooking Scheduling Kitchen Management Experience Meal Preparation Front desk
Food safety administrative experience Typing Heavy lifting Microsoft Office Windows Food Production Google Docs kitchen

Certifications and Licenses

Driver's License

LNA

Additional Information

Authorized to work in the US for any employer

• Highly observant• Excellent listening skills• Great communication skills• Motivational to others• Pays attention to detail and quality Skills and Abilities• Customer service• Great at meeting a customer's needs• I can take criticism and guidance and improve my work performance as needed.• Extremely motivated and encouraging to myself and others• I can adapt to new environments with ease and understanding• Considerate of others• Dependable and extremely helpful• Communicate information thoroughly with coworkers, customers or patients.• Enforce company policies and regulations

State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Rockingham Nutrition and Meals on Wheels Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $971,743.80

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/27/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

Rockingham Nutrition and Meals on Wheels Program, Inc.

4/27/2026
Date

DocuSigned by:
Tim Diaz
77F742069F484FA...

Name: Tim Diaz
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

4/28/2026
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Rockingham County.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal

Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient

of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

EXHIBIT C – Amendment #2

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	8,945	$14.10 per one way trip	$126,124.50

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	17,985	$14.10 per one way trip	$253,588.50

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	10,497	$14.10 per one way trip	$148,007.70

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	10,497	$14.10 per one way trip	$148,007.70

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	10,497	$14.10 per one way trip	$148,007.70

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	10,497	$14.10 per one way trip	$148,007.70

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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 ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 30, 1978. 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: **66243**

Certificate Number: **0007896951**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, **SallyAnn Hawko**, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of **Rockingham Nutrition and Meals on Wheels Program, Inc.**.

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 **August 25th**, **2025**, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That **Timothy Diaz** (may list more than one person)

is duly authorized on behalf of **Rockingham Nutrition and Meals on Wheels Program, 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: 4/23/26

SallyAnn Hawko

Signature of Elected Officer
Name:
Title:

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/20/2026

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: Sarah Cullen, AINS, ACSR	
Cross Insurance-Laconia 155 Court Street Laconia NH 03246	PHONE (A/C, No, Ext): (603) 524-2425	FAX (A/C, No): (603) 524-3666
	E-MAIL ADDRESS: sarah.cullen@crossagency.com	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Selective Insurance Co. of America	12572
INSURER B :	Granite State Health Care and Human Services Self-	
INSURER C :	Mount Vernon Fire Ins Co	26522
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
ROCKINGHAM NUTRITION & MEALS ON WHEELS PROGRAM, INC
106 NORTH RD
BRENTWOOD NH 03833-6614

COVERAGES **CERTIFICATE NUMBER:** CL2612042291 **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:			S 2641035	09/08/2025	09/08/2026	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 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			S 2641035	09/08/2025	09/08/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Medical Payments	$ 1,000,000 $ $ $ $ 5,000
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			S 2641035	09/08/2025	09/08/2026	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		R02794HCHS2026	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			NDO025U2187	09/08/2025	09/08/2026	Each Claim Aggregate Deductible	1,000,000 1,000,000 1,000

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

CERTIFICATE HOLDER

State of New Hampshire, 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

Sarah Cullen

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NONPROFIT COVER SHEET

A. Entity Name: Rockingham Nutrition & Meals on Wheels Program, Inc dba Meals on Wheels of Rockingham County

B. Entity's Contact Information:

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

Name / Phone / Email: Tim Diaz/603-679-2201/tdiaz@rnmow.org

Person responsible for Accuracy and Completeness of information provided:
Name: Tim Diaz Title: Executive Director
Signature:

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses)	Affiliations
E.g., John Doe (President)	
Christine Kelsey (Chair)	
David Barka (Vice-Chair)	
Helen Sanders (Treasurer)	
Sallyann Hawko (Secretary)	
Charlotte DiLorenzo (Director)	
Carolyn O'Driscoll (Director)	
Jack Seagal (Director)	
Jay Lodico (Director)	
Kathleen Neils (Director)	
Molly Zirillo (Director)	

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
Tim Diaz	Executive Director	$125,000	$1,625
Helen Kostrzynski	Dir. Operations	$40.10/hr -> $83K	$8,674
Jane Ross	Dir. Administration	$29.72/hr -> $62K	$804

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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

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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	$

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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	$		

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32116	Days for Girls International	1207 Cleveland Ave Unit 2922Mount Vernon, WA 9827	Mount Vernon	WA	98273	G	5/15/2026
3144	Dayspring Pregnancy Care Center	1 Main Street, Suite 2	West Lebanon	NH	03784	G	11/15/2025
2014	DBA Meals on Wheels Rockingham County	106 North Road	Brentwood	NH	03833	G	5/15/2026

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Rockingham Nutrition & Meals on Wheels

MISSION STATEMENT:

Rockingham Nutrition & Meals on Wheels Program provides nutritious meals and support services to older and or permanently or temporarily homebound residents of Rockingham County to help them preserve long term health, independence, and wellbeing.

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ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

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ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

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CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

Independent Auditors' Report

To the Board of Directors
Rockingham Nutrition and Meals on Wheels Program
d/b/a Meals on Wheels of Rockingham County

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Rockingham Nutrition and Meals on Wheels Program d/b/a Meals on Wheels of Rockingham County (the "Organization"), which comprise the statement of financial position as of June 30, 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 (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 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 ("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 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 Financial Statements

The financial statements of the Organization as of and for the year ended June 30, 2024, were audited by Marcum LLP, whose report dated December 3, 2024, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization 's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

Merrimack, NH
December 19, 2025

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2025

	Without Donor Restrictions			
	Undesignated	Board Designated	With Donor Restrictions	Total
Assets				
Current Assets				
Cash and cash equivalents	$ 966,128	$ 218,200	$ --	$ 1,184,328
Grants receivable	92,100	--	--	92,100
Contributions receivable	51,500	--	53,774	105,274
Other receivable	96,184	--	--	96,184
Other assets	18,276	--	--	18,276
Total Current Assets	1,224,188	218,200	53,774	1,496,162
Noncurrent Assets				
Investments	--	2,624,957	--	2,624,957
Contributions receivable, net of current portion	--	--	865,035	865,035
Property and equipment, net	170,579	--	--	170,579
Total Noncurrent Assets	170,579	2,624,957	865,035	3,660,571
Total Assets	$ 1,394,767	$ 2,843,157	$ 918,809	$ 5,156,733
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	$ 190,405	$ --	$ --	$ 190,405
Accrued expenses	159,845	--	--	159,845
Total Current Liabilities	350,250	--	--	350,250
Net Assets				
Without donor restrictions:				
Undesignated	1,044,517	--	--	1,044,517
Board-designated	--	2,843,157	--	2,843,157
With donor restrictions:				
Time restricted	--	--	918,809	918,809
Total Net Assets	1,044,517	2,843,157	918,809	4,806,483
Total Liabilities and Net Assets	$ 1,394,767	$ 2,843,157	$ 918,809	$ 5,156,733

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

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF FINANCIAL POSITION (CONTINUED)

JUNE 30, 2024

	Without Donor Restrictions			
	Undesignated	Board Designated	With Donor Restrictions	Total
Assets				
Current Assets				
Cash and cash equivalents	$ 812,339	$ 218,200	$ --	$ 1,030,539
Grants receivable	251,895	--	--	251,895
Contributions receivable	51,500	--	52,208	103,708
Other assets	5,377	--	--	5,377
Total Current Assets	1,121,111	218,200	52,208	1,391,519
Noncurrent Assets				
Investments	--	2,428,346	--	2,428,346
Contributions receivable, net of current portion	--	--	918,809	918,809
Property and equipment, net	180,410	--	--	180,410
Total Noncurrent Assets	180,410	2,428,346	918,809	3,527,565
Total Assets	$ 1,301,521	$ 2,646,546	$ 971,017	$ 4,919,084
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	$ 163,533	$ --	$ --	$ 163,533
Accrued expenses	147,479	--	--	147,479
Total Current Liabilities	311,012	--	--	311,012
Net Assets				
Without donor restrictions:				
Undesignated	990,509	--	--	990,509
Board-designated	--	2,646,546	--	2,646,546
With donor restrictions:				
Time restricted	--	--	971,017	971,017
Total Net Assets	990,509	2,646,546	971,017	4,608,072
Total Liabilities and Net Assets	$ 1,301,521	$ 2,646,546	$ 971,017	$ 4,919,084

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

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions			
	Undesignated	Board Designated	With Donor Restrictions	Total
Support, Revenue, and Other				
Support:				
Grants:				
Title III and related programs	$ 2,418,196	$ --	$ --	$ 2,418,196
Choices for Independence Program	277,916	--	--	277,916
Nutrition Services Incentive Program	109,590	--	--	109,590
Transportation services	120,387	--	--	120,387
Other grants	33,000	--	--	33,000
Contributions	1,391,542	--	--	1,391,542
In-kind contributions	144,701	--	--	144,701
Other:				
Investment income	1,406	196,611	--	198,017
Other income	15,042	--	--	15,042
Net assets released from restrictions	52,208	--	(52,208)	--
Total Support, Revenue, and Other	4,563,988	196,611	(52,208)	4,708,391
Expenses				
Program Services:				
Congregate meals	255,687	--	--	255,687
Home meal delivery	3,626,414	--	--	3,626,414
Transportation services	289,673	--	--	289,673
Total Program Services	4,171,774	--	--	4,171,774
Supporting Services:				
Management and general	170,223	--	--	170,223
Fundraising	167,983	--	--	167,983
Total Supporting Services	338,206	--	--	338,206
Total Expenses	4,509,980	--	--	4,509,980
Change in Net Assets	54,008	196,611	(52,208)	198,411
Net Assets, Beginning of Year	990,509	2,646,546	971,017	4,608,072
Net Assets, End of Year	$ 1,044,517	$ 2,843,157	$ 918,809	$ 4,806,483

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

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions			
	Undesignated	Board Designated	With Donor Restrictions	Total
Support, Revenue, and Other				
Support:				
Grants:				
Title III and related programs	$ 2,341,571	$ --	$ --	$ 2,341,571
Choices for Independence Program	346,681	--	--	346,681
Nutrition Services Incentive Program	255,539	--	--	255,539
Transportation services	118,522	--	--	118,522
Other grants	33,000	--	--	33,000
Contributions	1,207,953	--	--	1,207,953
In-kind contributions	145,131	--	--	145,131
Other:				
Investment income	10,435	189,665	--	200,100
Other income	6,349	--	--	6,349
Net assets released from restrictions	110,377	--	(110,377)	--
Total Support, Revenue, and Other	4,575,558	189,665	(110,377)	4,654,846
Expenses				
Program Services:				
Congregate meals	220,550	--	--	220,550
Home meal delivery	3,569,370	--	--	3,569,370
Transportation services	297,415	--	--	297,415
Total Program Services	4,087,335	--	--	4,087,335
Supporting Services:				
Management and general	288,362	--	--	288,362
Fundraising	140,241	--	--	140,241
Total Supporting Services	428,603	--	--	428,603
Total Expenses	4,515,938	--	--	4,515,938
Change in Net Assets	59,620	189,665	(110,377)	138,908
Net Assets, Beginning of Year	930,889	2,456,881	1,081,394	4,469,164
Net Assets, End of Year	$ 990,509	$ 2,646,546	$ 971,017	$ 4,608,072

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

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2025

	Program Services				Supporting Services		
	Congregate Meals	Home Meal Delivery	Transportation Services	Total Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 82,676	$ 1,251,301	$ 165,599	$ 1,499,576	$ 68,549	$ 119,126	$ 1,687,251
Employee benefits	5,111	61,868	21,119	88,098	11,268	7,264	106,630
Payroll taxes	6,310	94,439	12,361	113,110	5,153	8,933	127,196
Accounting	110	1,778	148	2,036	26,559	70	28,665
Other professional fees	14	211	24	249	19,077	4,457	23,783
Advertising and promotion	10,384	--	--	10,384	--	--	10,384
Printing and postage	168	4,598	347	5,113	1,011	9,236	15,360
Information technology	1,967	25,663	1,591	29,221	914	354	30,489
Occupancy	27,048	178,205	6,147	211,400	11,708	3,996	227,104
Transportation and mileage	--	190,692	54,977	245,669	--	--	245,669
Staff training and development	1,557	24,378	2,050	27,985	2,484	2,104	32,573
Depreciation	--	1,322	7,812	9,134	7,255	--	16,389
Insurance	3,039	48,632	15,335	67,006	4,708	3,908	75,622
Contractual food and paper	114,745	1,717,168	--	1,831,913	37	--	1,831,950
Supplies	2,297	23,494	1,952	27,743	3,313	1,437	32,493
Miscellaneous	61	1,103	96	1,260	4,124	7,036	12,420
Licenses and fees	200	1,562	115	1,877	4,063	62	6,002
Total Expenses by Function	$ 255,687	$ 3,626,414	$ 289,673	$ 4,171,774	$ 170,223	$ 167,983	$ 4,509,980

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

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ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

	Program Services				Supporting Services		
	Congregate Meals	Home Meal Delivery	Transportation Services	Total Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 71,800	$ 1,169,840	$ 153,717	$ 1,395,357	$ 91,584	$ 101,967	$ 1,588,908
Employee benefits	6,443	72,558	19,708	98,709	21,907	4,058	124,674
Payroll taxes	5,400	92,178	11,491	109,069	6,175	7,632	122,876
Accounting	--	--	--	--	26,500	--	26,500
Other professional fees	--	--	--	--	23,691	7,800	31,491
Printing and postage	165	3,359	468	3,992	12,416	3,835	20,243
Information technology	3,066	28,868	1,213	33,147	1,703	440	35,290
Occupancy	12,997	191,686	5,926	210,609	13,560	7,556	231,725
Transportation and mileage	--	184,122	78,458	262,580	3	--	262,583
Staff training and development	655	11,030	797	12,482	16,046	1,032	29,560
Depreciation	--	1,361	7,812	9,173	8,308	--	17,481
Insurance	1,409	23,257	16,033	40,699	45,539	2,111	88,349
Contractual food and paper	116,498	1,760,379	18	1,876,895	60	--	1,876,955
Supplies	1,895	26,351	1,521	29,767	14,433	1,746	45,946
Miscellaneous	41	1,562	--	1,603	2,256	1,930	5,789
Licenses and fees	181	2,819	253	3,253	4,181	134	7,568
Total Expenses by Function	$ 220,550	$ 3,569,370	$ 297,415	$ 4,087,335	$ 288,362	$ 140,241	$ 4,515,938

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

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM
D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
Cash Flows from Operating Activities		
Change in net assets	$ 198,411	$ 138,908
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Unrealized gain on investments	(100,475)	(115,610)
Depreciation	16,389	17,481
Changes in operating assets and liabilities:		
Grants receivable	159,795	(159,091)
Contributions receivable	52,208	70,073
Other receivables	(96,184)	--
Other assets	(12,899)	1,232
Accounts payable	26,872	1,693
Accrued expenses	12,366	6,392
Net Cash Provided by (Used in) Operating Activities	256,483	(38,922)
Cash Flows from Investing Activities		
Purchase of fixed assets	(6,558)	(6,368)
Purchase of investments	(96,136)	(1,410,131)
Net Cash Used in Investing Activities	(102,694)	(1,416,499)
Net Increase (Decrease) in Cash and Cash Equivalents	153,789	(1,455,421)
Cash and Cash Equivalents, Beginning of Year	1,030,539	2,485,960
Cash and Cash Equivalents, End of Year	$ 1,184,328	$ 1,030,539

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

Docusign Envelope ID: 6B96C868-AADC-4615-B25D-2CF48FC3B315

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM D/B/A MEALS ON WHEELS OF ROCKINGHAM COUNTY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE 1 - ORGANIZATION

The Rockingham Nutrition and Meals on Wheels Program d/b/a Meals on Wheels of Rockingham County (the "Organization"), is a nonprofit organization that helps older adults and/or disabled residents of Rockingham County, New Hampshire maintain their health, well-being, and independence with nutritious meals and other support services. These services are critical to the Organization's clients' ability to continue to live in their homes. In the year ended June 30, 2025, the Organization served 2,912 clients in 37 towns across Rockingham County. The Organization's programs include:

- Congregate Meals (also known as "Community Luncheons") – The Organization serves lunch in twelve locations where older adults can get out of the house, be with friends and peers, and share a healthy meal. These dining locations also allow clients to take part in activities, games, exercise, or other forms of enrichment. In the year ended June 30, 2025, the Organization served 29,711 such congregate meals.

- Home Meal Delivery – The Organization offers home meal delivery to many clients, including those at higher risk of mortality or morbidity from COVID-19. Unlike many similar programs in the United States of America, the Organization serves hot meals, with options for those whose diets need to be cardiac- or diabetic-friendly. While clients' nutritional needs are important, the Organization knows that it is also delivering a crucial serving of human interaction that can counteract the feelings of isolation and loneliness that many clients feel. Each meal delivered serves as a routine safety check and a welcome opportunity for a smile and a conversation. (Many clients say that their driver is the only person they see on most days.) In the year ended June 30, 2025, the Organization provided 343,227 meals through home delivery.

- Transportation Services – The Organization offers rides to clients to and from various destinations in Rockingham County. A trip to the doctor, grocery store, or Community Luncheon is just a phone call away for someone who may feel lonely or isolated. In the year ended June 30, 2025, the Organization provided 8,794 rides.

The Organization surveys its clients regularly to monitor program quality and ensure positive outcomes in line with its purpose. In the latest survey, results were as follows:

- 96% of respondents reported that Meals on Wheels benefited their health;
- 95% reported feeling safer knowing that we are looking out for their safety and well-being;
- 93% of our Home Delivery respondents reported that the overall service is "excellent" or "very good."

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

BASIS OF FINANCIAL STATEMENT PRESENTATION

The financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("GAAP").

CASH AND CASH EQUIVALENTS

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes are excluded from this definition.

GRANTS RECEIVABLE

Amounts recorded as grants 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. Grants receivable are recorded at net realizable value and are generally due within one year. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

CONTRIBUTIONS RECEIVABLE

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contributions revenue in the statements of activities. The allowance for uncollectable receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. Management has determined that no allowance is necessary.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Investment income is reported in the statements of activities and consists of interest and dividend income, and realized and unrealized gains and losses. Investments include money market funds and mutual funds which are carried at fair value based on quoted market prices.

PROPERTY AND EQUIPMENT, NET

Property and equipment additions over $4,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 39 years. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2025 or 2024.

NET ASSETS

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor-imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for a working capital reserve and a fund for long-term stability.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET ASSETS (CONTINUED)

Net Assets With Donor Restrictions

Net assets with donor restrictions are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported 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. The Organization reports conditional contributions restricted by donors as increases in net assets without donor restrictions if the restrictions and conditions expire simultaneously in the reporting period.

REVENUE RECOGNITION

Revenue derived from cost-reimbursable contracts and grants is conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures or met performance requirements (i.e., meals served, rides given) in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or meeting performance requirements are reported as refundable advances in the statements of financial position.

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest 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.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DONATED SERVICES AND IN-KIND CONTRIBUTIONS

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets, or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. In-kind contributions are recorded at fair value at the time of the donation.

ADVERTISING COSTS

Advertising costs are expensed as incurred and totaled $10,384 and $-0- for the years ended June 30, 2025 and 2024, respectively.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that are allocated include depreciation and occupancy, which are allocated based primarily on square footage, food and travel, which are allocated based on the distribution of meals, as well as salaries and wages, employee benefits, payroll taxes, and insurance, which are allocated on the basis of time and effort.

INCOME TAXES

The Organization has been recognized by the Internal Revenue Service (“IRS”) as exempt from federal income taxes under Internal Revenue Code (“IRC”) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INCOME TAXES (CONTINUED)

The Organization accounts for uncertain tax provisions under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*, which provides a framework for how entities should recognize, measure, present, and disclose uncertain tax positions in their financial statements. The Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. Management has reviewed the Organization's reporting and believes they have not taken tax positions that are more likely than not to be determined to be incorrect by the IRS and, therefore, no adjustments or disclosures are required. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods pending or in progress.

ESTIMATES

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

FINANCIAL INSTRUMENTS AND CREDIT RISK

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Board of Directors. Although the fair value of investments is subject to fluctuation on a year-to-year basis, the Board of Directors believes that its investment policies and guidelines are prudent for the long-term welfare of the Organization.

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NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statements of financial position, were comprised of the following at June 30, 2025 and 2024:

	2025	2024
Financial assets at year end:		
Cash and cash equivalents	$ 1,184,328	$ 1,030,539
Grants receivable	92,100	251,895
Contributions receivable	970,309	1,022,517
Other receivables	96,184	--
Investments	2,624,957	2,428,346
Total financial assets	4,967,878	4,733,297
Less amounts not available to be used within one year:		
Contributions receivable in more than one year	(865,035)	(918,809)
Board-designated net assets	(2,843,157)	(2,646,546)
Financial assets available to meet general expenditures over the next year	$ 1,259,686	$ 1,167,942

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity.

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NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety at the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

Investment assets are classified within Level 1 because they are comprised of various instruments with readily determinable and quoted fair values based on daily redemption values.

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NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the Organization's assets measured at fair value on a recurring basis at June 30, 2025:

	2025			
	Total	Level 1	Level 2	Level 3
Assets:				
Investments:				
Money market funds	$ 1,544,709	$ 1,544,709	$ --	$ --
Bond mutual funds	259,878	259,878	--	--
Equity mutual funds	757,390	757,390	--	--
Real estate investment trust mutual funds	62,980	62,980	--	--
Total assets at fair value	$ 2,624,957	$ 2,624,957	$ --	$ --

The following table presents the Organization's assets measured at fair value on a recurring basis at June 30, 2024:

	2024			
	Total	Level 1	Level 2	Level 3
Assets:				
Investments:				
Money market funds	$ 1,474,268	$ 1,474,268	$ --	$ --
Bond mutual funds	243,363	243,363	--	--
Equity mutual funds	710,715	710,715	--	--
Total assets at fair value	$ 2,428,346	$ 2,428,346	$ --	$ --

Interest and dividends and net realized and unrealized gains on investments are reflected in the accompanying statements of activities as investment income.

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

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NOTE 5 - CONTRIBUTIONS RECEIVABLE

Unconditional contributions receivable, approximately $970,000 of which is related to the in-kind lease (see Note 9), were estimated to be collected as follows at June 30, 2025 and 2024:

	2025	2024
Within one year	$ 105,274	$ 103,708
In one to five years	294,061	285,496
Over five years	570,974	633,313
	$ 970,309	$ 1,022,517

NOTE 6 - PROPERTY AND EQUIPMENT, NET

Property and equipment, net was comprised of the following at June 30, 2025 and 2024:

	2025	2024
Leasehold improvements	$ 170,112	$ 170,112
Furniture and equipment	90,163	83,605
Vehicles	91,332	91,332
	351,607	345,049
Less accumulated depreciation	(181,028)	(164,639)
	$ 170,579	$ 180,410

NOTE 7 - ACCRUED EXPENSES

Accrued expenses consisted of the following at June 30, 2025 and 2024:

	2025	2024
Accrued payroll and related expenses	$ 77,996	$ 66,407
Accrued compensated absences	67,214	65,044
Other accrued expenses	14,635	16,028
	$ 159,845	$ 147,479

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NOTE 8 - NET ASSETS

BOARD-DESIGNATED NET ASSETS

Reimbursements from the Organization's primary funding sources are often not received until well after expenditures have been made. Due to the critical nature of the Organization's mission, which is to provide food to people at risk, the Board believes that any lapse in service is not acceptable and that Board-designated net assets provide a sufficient reserve to fund the operations of the Organization.

Long-Term Stability

The Board has designated, from net assets without donor restrictions, net assets for a fund to address the foundation of long-term stability of the Organization. A vote of 2/3 of the full Board is required to add to and use these funds.

Working Capital Reserve

The Board of Directors designates the equivalent of approximately five and one-half months' current operating expenses of the Organization's net assets without donor restrictions as a working capital reserve to stabilize its cash flow. These funds are to be used to mitigate program and cash flow risk associated with providing regular and uninterrupted meals to older adults, and adults with temporary or permanent disabilities that are served by the Organization.

Change in Board-Designated Net Assets

Changes in Board-designated net assets for the year ended June 30, 2025 were as follows:

Year ended June 30, 2025	Long-term Stability	Working Capital Reserve	Total
Board-designated net assets, beginning of year	$ 1,088,100	$ 1,558,446	$ 2,646,546
Investment return, net	132,346	64,265	196,611
Board-designated net assets, end of year	$ 1,220,446	$ 1,622,711	$ 2,843,157

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NOTE 8 - NET ASSETS (CONTINUED)

BOARD-DESIGNATED NET ASSETS (CONTINUED)

Change in Board-Designated Net Assets (Continued)

Changes in Board-designated net assets for the year ended June 30, 2024 were as follows:

Year ended June 30, 2024	Long-term Stability	Working Capital Reserve	Total
Board-designated net assets, beginning of year	$ 902,605	$ 1,554,276	$ 2,456,881
Investment return, net	131,599	58,066	189,665
Transfer between funds	53,896	(53,896)	--
Board-designated net assets, end of year	$ 1,088,100	$ 1,558,446	$ 2,646,546

NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were comprised of the following at June 30, 2025 and 2024:

	2025	2024
Subject to the passage of time:		
Donated facility use	$ 918,809	$ 971,017

Net assets were released from donor restrictions by the occurrence of the passage of time.

NOTE 9 - CONTRIBUTED NONFINANCIAL ASSETS

The Organization leases space, under tenant-at-will agreements, to hold their congregate meals for which the rental payments are less than the amount that would be charged for similar space that is rented under similar terms. Using publicly available commercial real estate rental listings, the Organization estimates the rental payments to be valued at approximately $145,000 and $145,000 in fiscal years 2025 and 2024, respectively. The contributed space is used for program services and has no associated donor restrictions.

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NOTE 9 - CONTRIBUTED NONFINANCIAL ASSETS (CONTINUED)

The Organization leases office space in Brentwood, New Hampshire from the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar ($1.00) per year. An independent evaluation determined that the initial annual fair value of the lease was $45,036, which will be adjusted each year based on market conditions. In connection with the lease agreement, the Organization recognized restricted contribution revenue of $1,210,114 in fiscal year 2020. For the years ended June 30, 2025 and 2024, net assets released from restriction of $52,208 and $50,687, respectively, were recorded in connection with this lease agreement. The contributed space is used largely for supporting services and is restricted by the donor for a particular period of time.

NOTE 10 - OPERATING LEASES

The Organization rents space under tenant-at-will agreements at various locations. Rental costs for the years ended June 30, 2025 and 2024 totaled $7,694 and $7,264, respectively.

NOTE 11 - RETIREMENT PLAN

The Organization has a 403(b) plan (the "Plan") to provide retirement benefits for its employees. All employees are eligible to participate in the Plan. The Plan generally permits an employee to make elective deferrals up to a maximum annual amount as set periodically by the IRS. At the discretion of the Board, the Organization may make matching contributions to the Plan for each participating employee. The Organization's discretionary contribution to the Plan totaled $8,697 and $13,060 for the years ended June 30, 2025 and 2024, respectively.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

GRANTS

The Organization has been awarded cost-reimbursable grants of $73,136 and $2,014,872 that have not been recorded as of June 30, 2025 and 2024, respectively, because qualifying expenditures have not yet been incurred. No amounts have been received in advance and, accordingly, no amounts are reported in the statements of financial position as a refundable advance.

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NOTE 12 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

GRANTS (CONTINUED)

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

Due to the federal government's review and potential restructuring of federal funding priorities, there is uncertainty regarding the continuation and amount of future funding from federal sources. The Organization is monitoring policy developments and may need to explore alternative funding sources to mitigate potential impacts.

NOTE 13 - CONCENTRATIONS OF RISK

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended June 30, 2025 and 2024, the State of New Hampshire Bureau of Elderly and Adult Services accounted for 60% and 63% of total revenues, respectively.

At June 30, 2025 and 2024, amounts due from the State of New Hampshire totaled approximately $68,000 and $231,000, respectively.

The Organization, by contract, relies almost 100% on one vendor to provide food services required to carry out the purpose of the Organization.

NOTE 14 - RECLASSIFICATIONS

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

NOTE 15 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 19, 2025, which is the date the financial statements were available to be issued. No events were identified which required recognition or disclosure in the financial statements.

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TIM DIAZ

SUMMARY

Recovering for-profit business executive. Passionate about mission, team, and culture. Values-driven and growth-seeking. A builder and collaborator. Committed to efficient execution, win-win negotiations, and cross-functional non-violence. Successful holding P&L responsibility for complex businesses while leading people though periods of change that deliver personal and professional growth.

□ Strategy □ P&L Leadership □ Operations □ Systems Thinking

□ Coalition-Building □ Team Development □ Leading Change

CAREER CHRONOLOGY

Rockingham Nutrition and Meals on Wheels, Brentwood, NH — 2022-present
Executive Director

Neighborhood Beer Company, Exeter, NH — 2014-2022
Co-Founder and Chief Operating Officer

Santa Rosa Advisors, LLC — 2013-2014
President

Timberland LLC, a division of **VF Corporation**, Stratham, NH — 2011-2012
VP/GM, Licensing and Accessories

The Timberland Company, Stratham, NH — 1994-2011
VP/GM, Licensing and Accessories
VP/GM, Timberland PRO Series
Senior Director, Product Operations
Senior Director, Strategy
Director/GM, E-Commerce
Senior Manager, Sales Force Automation
Senior Manager, Wholesale Sales Planning
Business Analyst, Supply Planning
Business Analyst, Raw Material Purchasing

Booz, Allen & Hamilton, Arlington, VA — 1992-1994
Consultant

COMMUNITY LEADERSHIP

Board of Directors, Rockingham County Meals on Wheels, Brentwood, NH	2013-2022
Chairman, Pastoral Council, St. Michael Parish, Exeter, NH	2007-2021
Board of Directors, Prescott Park Arts Festival, Portsmouth, NH	2007-2008

EDUCATION

MBA, Northeastern University, Boston, Massachusetts
BA, University of New Hampshire Honors Program, Durham, New Hampshire

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CAREER HIGHLIGHTS

ROCKINGHAM NUTRITION & MEALS ON WHEELS, Brentwood, NH 2022-Present

Executive Director

Lead a non-profit dedicated to helping older and disabled adults preserve their health, well-being, and independence. Responsible for long-term strategy and short-term service of 380,000 meals and 10,000 rides per year to clients in Rockingham County.

NEIGHBORHOOD BEER COMPANY, Exeter, NH 2014-2022

Co-Founder and Chief Operating Officer

With fellow co-founders, built a 1,000 barrel per year craft brewery from scratch. Learned how to work with great speed, very little money, and across every business function on a daily basis.

SANTA ROSA ADVISORS LLC, Exeter, NH 2013-2014

President

Consultant to consumer-product brands and multi-channel retailers.

THE TIMBERLAND COMPANY, Stratham, NH 1994-2012

Vice President/General Manager, Licensing & Accessories

Led a successful turnaround of the global accessories business for the $1.5 billion Timberland brand.

Vice President/General Manager, Timberland PRO Series

Led $100M global division responsible for the profitable growth of Timberland's signature workwear line during the 2008 financial crisis.

Senior Director, Product Operations and Strategy

Led effort to improve efficiency and effectiveness of the footwear design and development function through process redesign and collaboration.

Senior Director, Strategy/Chief of Staff, US and International

Recruited to lead strategy development, reporting to the VP/GM of North America and the VP/GM of International.

Director and General Manager, E-Commerce

Promoted to lead the direct-to-consumer e-commerce business in the United States.

Various roles in supply chain, retail operations, and wholesale sales

BOOZ, ALLEN & HAMILTON, Arlington, Virginia. 1992-1994

Consultant

Provided project management, cost modeling, and other analysis for clients in a practice focused on systems engineering and systems lifecycle management.

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OTHER RELEVANT EXPERIENCE

SAINT MICHAEL PARISH, Exeter, NH 2015-present

Family Faith Formation (part-time)

Lead curriculum, lesson development, and delivery of family-based faith formation program, serving 230 families in the Exeter community.

Strategy Lead – Parish Leadership Team (part-time)

Led creation a 5-year plan for Saint Michael Parish based upon clear mission, vision, and choices. Led integration of near-term choices into day-to-day work.

Middle School Catechist – Grades 6-8

Fundraising Committee

Participated in planning and execution of a capital campaign which raised over $400,000 for the parish.

High School Chaperone: Mission Trips

Accompanied team of teens and adult volunteers to the mountains of the Dominican Republic to install irrigation systems in small villages.

ROCKINGHAM NUTRITION/MEALS ON WHEELS, Brentwood, NH 2014-present

Strategy Lead – Board of Directors

Working closely with the Executive Director and Board, led creation of a 5-year plan for RNMOW based upon clear mission, vision, and choices.

UNIVERSITY OF NEW HAMPSHIRE, Durham, NH Fall 2013

Adjunct Faculty – Peter T. Paul School of Business

LYCÉE STENDAHL, Nantes, France Spring 1990

Teacher's Assistant – Conversational English, Grades 6-8

HONORS AND AWARDS

Top Talent Program, The Timberland Company
First Circle "Compass" Leadership Award, The Timberland Company

INTERESTS

Writing, cycling, t'ai chi, theology, trout fishing, travel, and juggling.

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Jane F. Ross

Summary of Qualifications

Experienced professional with a record of success partnering with cross-functional teams in order to provide our customer with the best experience possible.

- Strong customer service background
- Proficient in Microsoft Excel, Outlook, PowerPoint and Word
- Excellent verbal and written communication skills
- Able to easily adapt to rapidly shifting priorities
- Detail-oriented and organized
- Strong analytical & problem-solving skills

Education

NHTI – Concord Community College
Accounting Certificate 12/2020 - 3.95 GPA

- Accounting 1 & 2
- Business Law
- Principles of Marketing
- Advanced Excel
- PC Applications

Professional Highlights

Rockingham Nutrition & Meals on Wheels Program
Brentwood, NH 2021 - Present

- ***Bookkeeper***
  - QuickBooks Entry and reporting
  - Verifying and entering payables, paying bills
  - Invoicing Receivables
  - Recording and analyzing deposits / Reconciling Bank Statements
  - Financial Reporting
  - Verifying and analyzing Catering costs
  - Research cost savings opportunities
  - Work with Auditors at annual review
  - Other related reporting
- ***Payroll***
  - Verifying Time and Mileage
  - Entry into Paychex
  - Tracking: Earned Time, Anniversary Bonuses, Hours, Mileage
  - Other related reporting

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- ***HR Duties***
    - Maintain Employee files (personal & Medical)
    - Track and monitor all types of leaves
    - Work with a variety of Insurance Companies for employee benefits including researching different companies/policies, assisting employees with information as well as enrollment

Bluestem Brands - Appleseed's Group, Middleton, MA 2001–2020

- ***Senior Planner***
    - Extensive use of Excel for analyzing historical sales and financial analysis as well as to create visually appealing charts
    - Consistently met all deadlines while maintaining expected budgets
    - Mentored and trained new hires in Forecast 21 as well as company data systems
    - Key player in evaluating new planning systems allowing us to work smarter not harder
    - Partnered with merchants to predict receipt needs each season and recommended mark-down or chase processes
    - Forged partnerships with teammates, coworkers and key vendors
    - Identified risks and established opportunities to drive growth and increase profit through effective inventory management
    - Monitored inventory, capacity and movement to maintain optimal levels of stock and resolve discrepancies
    - Tracked and recapped key item performance
    - Provided all weekly and monthly sales reports to direct supervisor

Sullivan Chiropractic 2010-2015

- Clerical/Admin
    - Welcomed patients and visitors warmly and alerted staff to arrivals of scheduled appointments
    - Coordinated work calendar and scheduled appointments and meetings
    - Executed record filing system to improve document organization and management
    - Processed invoices and expenses to facilitate on-time payment
    - Handled client correspondence and tracked records to foster office efficiency
    - Performed general office duties

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Helen Kostrzynski

Objective

To work for a non-profit organization and feel that I am making a difference in people's lives

Professional Highlights

Rockingham Nutrition & Meals on Wheels 2008-present

In my current position I am responsible for the proper functioning of 12 meal sites that serve meals to seniors that come into the centers for lunch and for all 36 home delivered meal routes. We serve over 1000 meals each day, Monday-Friday. I also oversee our senior transportation program, volunteer program, nutrition and safety.

Operations Director

- Oversee all aspect of the day to day functions of all 12 meal sites
- Manage caterer, menu planning and nutrition program
- HR compliance, handling and documenting employee discipline issues, hiring of staff, payroll processing etc.
- Make sure all DOT regulations are met for our transportation program
- Fundraising, track and report on donations from annual campaign and other fundraisers
- Plan and implement fundraisers
- Attend town meetings and other events

Auditor / Field Supervisor

- Compliance checks verifying that polices and procedures are being followed
- Run meal sites when managers are out or during vacancies.
- Internal auditing done on meals, ordered/served, staff time keeping, inventory, meal routes and donation tracking
- Complete annual employee evaluation on each manager
- Promote RNMOW at health fairs, senior meetings and conferences
- Network with other referring agency's regarding our services
- Conducts hiring process for site staff
- Works with administration on hiring managers
- Completes annual assessment on each site location
- Liaison between admin. and site staff
- Fundraising

Administrative

- Created a comprehensive Drug – Free workplace policy in accordance with Department of Labor & Department of Transportation guidelines
- Created a policy and protocol hand book for our Volunteer workers program in accordance with Workmen's comp. regulations and Department of Labor guidelines
- Chairperson of agency wide Safety program

Skills

- Microsoft Office platforms
- Servsafe certification
- Strong working knowledge of dietary guidelines
- Attend annual nutrition trainings and conferences

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Helen Kostrzynski

- Strong working knowledge of Department of Transportation safety regulations and training requirements
- Strong working knowledge of Department of Labor regulations and guidelines
- Attend annual Department of Labor trainings
- Strong organizational and communications skills

Employment History

Operations Director		2017- present
Auditor / Field Supervisor / Administrative Assistant	Rockingham Nutrition & Meals on Wheels, Brentwood, NH	2008 -2017
Banquet Team Member	The Wentworth by the Sea, New Castle, NH	2005-2010
Sales Representative	Rainbow Play systems, Portsmouth, NH	2001-2006

Education

B.A. Psychology	University of New Hampshire, Durham, NH	2005

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southwestern Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $609,275.10

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/30/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...
Name: Melissa Hardy
Title: Director, DLTSS

Southwestern Community Services, Inc.

4/24/2026
Date

DocuSigned by:
Beth Daniels
58895E5A6812444...
Name: Beth Daniels
Title: Chief Executive Officer

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

OFFICE OF THE ATTORNEY GENERAL

5/3/2026
Date

DocuSigned by:
Robyn Guarino
74873484494146O...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Sullivan County.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal

Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient

of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	1,558	$14.10 per one way trip	$21,967.80

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	3,493	$14.10 per one way trip	$49,251.30

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	9,540	$14.10 per one way trip	$134,514.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	9,540	$14.10 per one way trip	$134,514.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	9,540	$14.10 per one way trip	$134,514.00

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	9,540	$14.10 per one way trip	$134,514.00

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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 SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 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: **65514**

Certificate Number: **0007901484**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 7th day of April A.D. 2026.

David M. Scanlan

Secretary of State

Docusign Envelope ID: FDDA20D5-092C-87CF-809A-B8630D25FFF5

CERTIFICATE OF AUTHORITY

I, Kevin Watterson, 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 Southwestern Community Services, 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 June 14, 20 24, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Beth Daniels (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southwestern Community Services, 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 was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/9/2026

Kevin D. Watterson
Signature of Elected Officer
Name: Kevin Watterson
Title: Chairperson

Docusign Envelope ID: FDDA20D5-092C-87CF-809A-B8630D25FFF5

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/31/2025

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: Ana O'Donnell, CPIW, CIC	
The Hilb Group New England, LLC	PHONE (A/C, No, Ext): (877) 352-2121	FAX (A/C, No): (603) 357-8491
PO Box 606	E-MAIL ADDRESS: aodonnell@hilbgroup.com	
Keene NH 03431	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Indemnity Insurance Co	18058
INSURED	INSURER B : Granite State Healthcare & Human Services Trust	
Southwestern Community Services Inc.	INSURER C :	
PO Box 603	INSURER D :	
	INSURER E :	
Keene NH 03431-0603	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 26/27 **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:			PHPK2636316-025	01/01/2026	01/01/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG PROFESSIONAL	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1M / 2M
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2636315-025	01/01/2026	01/01/2027	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			PHUB893672-025	01/01/2026	01/01/2027	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		R01986HCHS2026-01	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)

3a state: NH. All officers included. This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies referenced herein.

CERTIFICATE HOLDER

State of NH, Department of Health & 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

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NONPROFIT COVER SHEET

A. Entity Name: Southwestern Community Services, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Beth Daniels, 603-719-4130, bdaniels@scshelps.org

Person responsible for Accuracy and Completeness of information provided:
Name: Beth Daniels Title: Chief Executive Officer

Signature: Beth Daniels

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Kevin Watterson (Chair)	Keene Swamp Bats
David Edkins (Vice Chair)	Town of Walpole, Resident
Dominic Perkins (Treasurer/Secretary)	Savings Bank of Walpole
Ron Nason (Member)	SCS Tenant
Taralyn Bielaski (Member)	Dartmouth Hitchcock, Public Health Network
Carolyn Hall (Member)	Head Start Policy Council/Parent Representative
Anne Beattie (Member)	Newport Service Organization
Kerry Belknap- Morris (Member)	River Valley Community College
Jay Kahn (Member)	Mayor, City of Keene
Derek Ferland (Member)	Sullivan County Manager
Representative Hope Damon (Member)	State Representative, Sullivan County
Andy Bohannon (Member)	Assistant Manager, City of 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
Beth Daniels	Chief Executive Officer	$142,000	$0
Margaret Freeman	Chief Financial Officer	$131,029	$0
James Berquist	Transit Director	$71,260	$0

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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

****Attached**

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Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
35387	Southern New Hampshire Recreational Soccer League	35 Old Auburn Road	Derry	NH	03038	G	12/15/2026
31039	Southern New Hampshire Scholarship Foundation	5 Aston Avenue	Nashua	NH	03063	X	5/15/2019
2842	Southern NH Dressage and Combined Training Association, Inc.	29 Random RoadRye, NH 03870	Rye	NH	03870	G	5/15/2027
6207	Southern NH Families Into Nashua Swimming	8 Pinebrook Road	Nashua	NH	03062	X	1/15/2018
19266	Southern NH Health System, Inc.	8 Prospect Street PO Box 2014	Nashua	NH	03061-2014	G	5/15/2026
6282	Southern NH Medical Center	8 Prospect Street PO Box 2014	Nashua	NH	03061-2014	G	5/15/2026
1830	Southern NH Services, Inc.	PO Box 5040	Manchester	NH	03108	G	6/15/2026
1216	Southern NH Skating Club	PO Box 4478	Manchester	NH	03108	G	8/15/2026
14678	Southern NH Spirit Boosters, Inc.	PO Box 342	Pelham	NH	03076-0342	G	11/15/2026
6687	Southern NH University	2500 North River Road	Manchester	NH	03106-1045	G	5/15/2026
13209	Southern NH University Student Government Association	2500 North River Road	Manchester	NH	03106-1045	G	11/15/2025
30685	Southern NH Women's Softball League	PO Box 230	Nashua	NH	03061	X	5/15/2021
14375	Southern NH Youth Ballet	PO Box 10286	Bedford	NH	03110	G	12/15/2026
6039	Southern NH Youth Lacrosse League	PO Box 297	Nashua	NH	03061	G	5/15/2026
4653	Southern Poverty Law Center	400 Washington Avenue	Montgomery	AL	36104	G	9/15/2026
33338	Southern Smoke Foundation	1302 Waugh DriveHouston, TX 77019	Houston	TX	77019	G	5/15/2026
32836	Southern Sudan Hope	95 Eddy Road #613	Manchester	NH	03102	X	11/15/2021
14920	Southern Utah Wilderness Alliance	425 East 100 South	Salt Lake City	UT	84111	G	5/15/2026
34615	Southside Middle School PTA (SMS PTA)	300 South Jewett Street	Manchester	NH	03103	G	11/15/2025
35727	Southwest Airlines Employees Catastrophic Assistance Charity	PO Box 36611 ROOM HDQ1CA	Dallas	TX	75235	G	5/15/2026
11096	Southwest Research Institute	6220 Culebra Road	San Antonio	TX	78238-5166	G	8/15/2026
1387	Southwestern Community Services, Inc.	PO Box 603 63 Community Way	Keene	NH	03431	G	10/15/2026
30322	Southwestern Medical Foundation	3889 Maple Avenue, Suite 100	Dallas	TX	75219	G	5/15/2026
32838	SOWW Corp	820 67th Avenue North #7508	Myrtle Beach	SC	29572	X	11/15/2022
32728	Spare Key	480 Broadway StreetSt. Paul, MN 55101	St. Paul	MN	55101	G	5/15/2026
33098	SPARK Academy of Advanced Technologies	1066 Front Street Suite 300	Manchester	NH	03102	G	11/15/2026
31868	Spark the Dream	72 Concord Street	Manchester	NH	03101	G	11/15/2026
14112	Spark! Community Center, Inc.	49 Hanover Street, #4	Lebanon	NH	03766	G	5/15/2026
15304	SparkForce NFP	2135 Point Boulevard	Elgin	IL	60123	G	5/15/2026
2845	Spartan Junior Drum and Bugle Corps, Inc.	166 DW Highway, A2Nashua, NH 03060	Nashua	NH	03060	G	2/14/2027
35009	Spartan Performing Arts Supporters	300 South Jewett Street	Manchester	NH	03103	G	12/31/2026
33976	Spartans4Life Foundation	3 Bradley Lane	North Hampton	NH	03862	G	5/15/2027

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

	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	$

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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	$		

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Southwestern Community Services

People helping people in Cheshire and Sullivan Counties since 1965

Mission Statement

SCS strives to empower low-income people and families. With dignity and respect, SCS will provide direct assistance, reduce stressors, and advocate for such persons and families as they lift themselves toward self-sufficiency.

Docusign Envelope ID: FDDA20D5-092C-87CF-809A-B8630D25FFF5

Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024
AND
INDEPENDENT AUDITORS' REPORT
AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Southwestern Community Services, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statements of financial position as of May 31, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. and related companies as of May 31, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Southwestern Community Services, Inc. and related companies 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.

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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 Southwestern Community Services, Inc. and related companies' ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 Southwestern Community Services, Inc. and related companies' 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 Southwestern Community Services, Inc. and related companies' 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.

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Report on Summarized Comparative Information

We have previously audited Southwestern Community Services, Inc. and related companies' 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 13, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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 February 19, 2026, on our consideration of Southwestern Community Services, 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 Southwestern Community Services, 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 Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
February 19, 2026

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
MAY 31, 2025 AND 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 2,089,380	$ 2,218,833
Accounts receivable, net	1,877,311	1,669,491
Prepaid expenses	230,668	230,749
Total current assets	4,197,359	4,119,073
PROPERTY		
Land and buildings	34,005,390	35,018,214
Vehicles and equipment	727,511	669,654
Furniture and fixtures	1,209,491	1,233,681
Total property	35,942,392	36,921,549
Less accumulated depreciation	20,400,760	19,589,511
Property, net	15,541,632	17,332,038
OTHER ASSETS		
Investment in related parties	57,628	57,683
Right of use asset	83,750	68,167
Due from related parties	37,747	37,647
Cash escrow and reserve funds	1,989,969	1,831,509
Security deposits	135,182	133,140
Total other assets	2,304,276	2,128,146
Total assets	$ 22,043,267	$ 23,579,257

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 251,870	$ 329,964
Accrued expenses	189,563	199,146
Accrued payroll and payroll taxes	124,816	129,890
Other current liabilities	166,566	177,631
Refundable advances	51,930	297,427
Current portion of lease liability	48,579	32,945
Current portion of Economic Injury Disaster Loan	3,893	3,788
Current portion of long term debt	209,059	190,399
Total current liabilities	1,046,276	1,361,190
NONCURRENT LIABILITIES		
Accrued interest	222,284	215,232
Long term lease liability, less current portion shown above	35,171	35,222
Economic Injury Disaster Loan, less current portion shown above	138,066	141,564
Long term debt, less current portion shown above	11,009,594	12,177,088
Total noncurrent liabilities	11,405,115	12,569,106
Total liabilities	12,451,391	13,930,296
NET ASSETS		
Without donor restrictions	9,504,922	9,562,007
With donor restrictions	86,954	86,954
Total net assets	9,591,876	9,648,961
Total liabilities and net assets	$ 22,043,267	$ 23,579,257

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MAY 31, 2025
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2025 Total	2024 Total
REVENUES AND OTHER SUPPORT				
Government contracts	$ 14,421,348	$ -	$ 14,421,348	$ 15,733,967
Program service fees	2,705,415	-	2,705,415	2,626,199
Rental income	2,221,779	-	2,221,779	1,938,308
Support	565,248	43,592	608,840	641,269
Sponsorship	77,158	-	77,158	40,865
Interest income	26,065	-	26,065	27,215
Forgiveness of debt	889,090	-	889,090	89,089
Miscellaneous	208,313	-	208,313	198,447
In-kind contributions	63,811	-	63,811	64,736
Total revenues and other support	21,178,227	43,592	21,221,819	21,360,095
NET ASSETS RELEASED FROM RESTRICTIONS	52,861	(52,861)	-	-
Total revenues, other support, and net assets released from restrictions	21,231,088	(9,269)	21,221,819	21,360,095
EXPENSES				
Program services				
Home energy programs	7,795,702	-	7,795,702	8,791,961
Education and nutrition	3,221,787	-	3,221,787	3,363,127
Homeless programs	2,205,525	-	2,205,525	2,418,438
Housing services	3,935,208	-	3,935,208	3,070,415
Economic development services	984,354	-	984,354	1,114,069
Other programs	633,336	-	633,336	822,929
Total program services	18,775,912	-	18,775,912	19,580,939
Supporting activities				
Management and general	2,432,465	-	2,432,465	2,344,056
Total expenses	21,208,377	-	21,208,377	21,924,995
CHANGE IN NET ASSETS BEFORE GAIN (LOSS) ON SALE OF PROPERTY	22,711	(9,269)	13,442	(564,900)
GAIN (LOSS) ON SALE OF ASSETS	(70,472)	-	(70,472)	331,439
LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS	(55)	-	(55)	(9,138)
CHANGE IN NET ASSETS	(47,816)	(9,269)	(57,085)	(242,599)
NET ASSETS, BEGINNING OF YEAR	9,552,738	96,223	9,648,961	8,426,772
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIPS	-	-	-	1,464,788
NET ASSETS, END OF YEAR	$ 9,504,922	$ 86,954	$ 9,591,876	$ 9,648,961

See Notes to Consolidated Financial Statements

Docusign Envelope ID: FDDA20D5-092C-87CF-809A-B8630D25FFF5

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2025

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2025 Total
Payroll	$ 720,835	$ 1,993,702	$ 446,104	$ 764,660	$ 483,008	$ 398,646	$ 4,806,955	$ 937,759	$ 5,744,714
Payroll taxes	56,794	154,929	34,395	56,826	36,163	34,765	373,872	70,431	444,303
Employee benefits	148,724	378,048	139,193	322,856	56,398	116,956	1,162,175	317,749	1,479,924
Retirement	48,565	136,933	24,790	65,340	19,319	28,671	323,618	84,358	407,976
Advertising	1,292	12,172	48	134	570	-	14,216	1,918	16,134
Bank charges	4	-	270	827	-	444	1,545	11,345	12,890
Bad debt expense	-	-	7,470	-	-	-	7,470	-	7,470
Computer cost	2,811	15,418	12,149	28,502	21,471	-	80,351	114,129	194,480
Contractual	1,341,343	9,648	35,775	1,934	38,654	7,270	1,434,624	61,681	1,496,305
Depreciation	-	29,359	174,012	872,266	-	15,009	1,090,646	167,407	1,258,053
Dues/registration	-	5,636	-	-	468	250	6,354	18,496	24,850
Duplicating	2,096	16,068	-	-	-	-	18,164	10,479	28,643
Insurance	13,744	18,656	47,365	125,310	23,965	11,644	240,684	30,679	271,363
Interest	-	2,429	6,453	66,726	-	922	76,530	109,559	186,089
Meeting and conference	5,807	390	629	10,368	3,185	699	21,078	16,891	37,969
Miscellaneous expense	-	1,260	14,629	183,040	4,735	1,139	204,803	9,310	214,113
Miscellaneous taxes	-	-	-	145,149	-	-	145,149	417	145,566
Equipment purchases	5,889	4,534	-	5,143	-	-	15,566	-	15,566
Office expense	32,745	7,727	13,076	18,504	5,525	21	77,598	24,306	101,904
Postage	1,073	144	-	-	146	-	1,363	27,321	28,684
Professional fees	945	-	4,330	56,348	-	-	61,623	123,505	185,128
Staff development and training	12,863	299	2,039	5,480	501	-	21,182	25,267	46,449
Subscriptions	-	-	-	132	-	-	132	98	230
Telephone	5,565	11,997	26,015	28,416	3,220	1,295	76,508	69,129	145,637
Travel	8,115	23,348	95,033	7,638	50,219	169	184,522	5,878	190,400
Vehicle	18,667	-	4,180	17,102	106,103	13,190	159,242	1,795	161,037
Rent	20,021	13,100	-	-	-	-	33,121	-	33,121
Space costs	8,528	159,544	453,267	1,139,442	13,603	676	1,775,060	192,558	1,967,618
Direct client assistance	5,339,276	162,635	664,303	13,065	117,101	1,570	6,297,950	-	6,297,950
In-kind expenses	-	63,811	-	-	-	-	63,811	-	63,811
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	7,795,702	3,221,787	2,205,525	3,935,208	984,354	633,336	18,775,912	2,432,465	21,208,377
Allocation of management and general expenses	1,009,953	417,390	285,731	509,816	127,525	82,050	2,432,465	(2,432,465)	-
TOTAL FUNCTIONAL EXPENSES	$ 8,805,655	$ 3,639,177	$ 2,491,256	$ 4,445,024	$ 1,111,879	$ 715,386	$ 21,208,377	$ -	$ 21,208,377

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2024

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2024 Total
Payroll	$ 849,101	$ 2,041,801	$ 387,874	$ 659,342	$ 430,638	$ 514,757	$ 4,883,513	$ 968,229	$ 5,851,742
Payroll taxes	68,315	160,163	30,182	48,854	35,038	40,275	382,827	72,854	455,681
Employee benefits	163,113	398,174	108,715	266,079	51,396	134,289	1,121,766	258,291	1,380,057
Retirement	48,208	122,411	21,506	53,495	19,548	32,795	297,963	85,867	383,830
Advertising	-	12,042	2,098	1,053	8,590	2,864	26,647	4,402	31,049
Bank charges	39	-	51	1,249	-	16	1,355	11,480	12,835
Bad debt expense	-	15	2,510	-	-	-	2,525	-	2,525
Computer cost	3,190	22,287	13,957	30,408	20,510	-	90,352	137,626	227,978
Contractual	1,413,029	23,971	42,201	2,972	9,999	12,855	1,505,027	73,205	1,578,232
Depreciation	-	29,359	170,561	681,070	-	11,183	892,173	167,407	1,059,580
Dues/registration	-	5,280	-	432	468	405	6,585	1,189	7,774
Duplicating	2,096	16,762	-	-	-	-	18,858	10,479	29,337
Insurance	7,303	16,239	39,700	87,801	19,085	7,947	178,075	-	178,075
Interest	-	3,328	6,163	50,646	-	946	61,083	106,737	167,820
Meeting and conference	9,791	592	451	6,122	7,197	6,940	31,093	17,685	48,778
Miscellaneous expense	471	1,508	1,312	127,587	6,984	142	138,004	23,098	161,102
Miscellaneous taxes	-	-	-	127,873	-	-	127,873	375	128,248
Equipment purchases	6,959	3,134	-	6,361	-	-	16,454	799	17,253
Office expense	37,963	12,158	10,520	18,444	8,947	7,052	95,084	20,280	115,364
Postage	690	262	-	131	132	-	1,215	33,311	34,526
Professional fees	945	-	9,258	33,081	-	-	43,284	101,021	144,305
Staff development and training	12,436	110	2,032	1,460	-	1,064	17,102	14,853	31,955
Subscriptions	-	-	-	123	-	40	163	3,855	4,018
Telephone	6,588	15,302	26,549	17,019	2,596	2,718	70,772	65,970	136,742
Travel	9,201	15,543	66,079	8,087	53,272	886	153,068	6,060	159,128
Vehicle	19,809	236	1,571	19,644	82,277	13,551	137,088	2,463	139,551
Rent	19,440	12,000	-	-	-	-	31,440	-	31,440
Space costs	10,127	193,388	504,040	809,379	17,852	133	1,534,919	156,520	1,691,439
Direct client assistance	6,103,147	192,326	971,108	11,703	339,540	32,071	7,649,895	-	7,649,895
In-kind expenses	-	64,736	-	-	-	-	64,736	-	64,736
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	8,791,961	3,363,127	2,418,438	3,070,415	1,114,069	822,929	19,580,939	2,344,056	21,924,995
Allocation of management and general expenses	1,052,495	402,604	289,514	367,563	133,366	98,514	2,344,056	(2,344,056)	-
TOTAL FUNCTIONAL EXPENSES	$ 9,844,456	$ 3,765,731	$ 2,707,952	$ 3,437,978	$ 1,247,435	$ 921,443	$ 21,924,995	$ -	$ 21,924,995

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (57,085)	$ (242,599)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	1,258,053	1,059,580
Amortization of deferred financing costs	662	662
Loss (gain) on sale of assets	70,472	(331,439)
Loss on investment in limited partnerships	55	9,138
Forgiveness of debt	(889,090)	(89,089)
Decrease (increase) in assets:		
Accounts receivable, net	(207,820)	358,026
Prepaid expenses	81	(64,541)
Due from related parties	(100)	13,935
Security deposits	(2,042)	(5,595)
Other assets	-	384
(Decrease) increase in liabilities:		
Accounts payable	(78,094)	87,717
Accrued expenses	(9,583)	21,212
Accrued payroll and payroll taxes	(5,074)	(105,511)
Other current liabilities	(11,065)	10,643
Refundable advances	(245,497)	(752,490)
Accrued interest	7,052	-
NET CASH USED IN OPERATING ACTIVITIES	(169,075)	(29,967)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	706,752	418,812
Purchase of property	(168,522)	(363,642)
NET CASH PROVIDED BY INVESTING ACTIVITIES	538,230	55,170
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term debt	6,376	6,377
Repayment of long term debt	(346,524)	(204,221)
NET CASH USED IN FINANCING ACTIVITIES	(340,148)	(197,844)
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	29,007	(172,641)
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	4,050,342	3,794,407
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIPS	-	428,576
CASH AND RESTRICTED CASH, END OF YEAR	$ 4,079,349	$ 4,050,342

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

	2025	2024
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 179,037	$ 167,158
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Property financed by long term debt	$ 76,349	$ 253,318
Transfer of assets from newly consolidated LPs:		
Prepaid expenses	$ -	$ 8,759
Land and buildings	-	2,112,578
Furniture and fixtures	-	227,560
Equipment	-	18,520
Security deposits	-	16,501
Total transfer of assets from newly consolidated LPs	$ -	$ 2,383,918
Transfer of liabilities from newly consolidated LPs:		
Accounts payable	$ -	$ 2,977
Accrued expenses	-	19,827
Accrued interest	-	215,232
Due to related parties	-	2,313
Long term debt	-	1,110,000
Total transfer of liabilities from newly consolidated LPs	$ -	$ 1,350,349
Total partners' capital from newly consolidated LPs	-	1,462,145
Partners' capital previously recorded as investment in related parties	-	2,643
Total transfer of partner's capital from new consolidated LP	$ -	$ 1,464,788
CASH AND RESTRICTED CASH:		
Cash and cash equivalents	$ 2,089,380	$ 2,218,833
Cash escrow and reserve funds	1,989,969	1,831,509
Total cash and restricted cash	$ 4,079,349	$ 4,050,342

See Notes to Consolidated Financial Statements

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Southwestern Community Services, Inc. is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

Principles of Consolidation

The consolidated financial statements include the accounts of Southwestern Community Services, Inc. and the following entities (collectively the Organization) as Southwestern Community Services, 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 the basic consolidated financial statements.

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Troy Senior Housing Associates, Limited Partnership (Troy Senior) Sold May 2025
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester)
- Swanzey Township Housing Associates, Limited Partnership (Swanzey)
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook)
- Keene Highland Housing Associates, Limited Partnership (Keene Highland)
- Warwick Meadow Housing Associates, Limited Partnership (Warwick)
- Railroad Square Senior Housing Limited Partnership (Railroad Square)

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

Basis of Accounting

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

The consolidated 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. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

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.

As of May 31, 2025 and 2024, the Organization had net assets without donor restrictions and with donor restrictions (see **Note 16**).

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 Organization's financial statements for the year ended May 31, 2024 from which the summarized information was derived.

Estimates

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

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

Concentration of Credit Risk
The Organization maintains its cash accounts in several financial institutions, 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.

Current Vulnerability Due to Certain Concentrations
The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2025 and 2024, approximately 71% and 74%, respectively, of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

Accounts Receivable
Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. The Organization uses historical loss information based on the aging receivables as the basis to determine expected credit losses from receivables and believes that the composition of receivables at year-end is consistent with historical conditions as credit terms and practices and the client base has not changed significantly. The allowance for uncollectible accounts was estimated to be zero at May 31, 2025 and 2024, respectively. The Organization has no policy for charging interest on overdue accounts.

In-Kind Donations / Noncash transactions
The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The Organization received $63,811 and $64,736 in donated services and materials for the years ended May 31, 2025 and 2024, respectively (see **Note 15**).

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Refundable Advances

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

Property and Depreciation

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than $5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2025 and 2024 totaled $1,258,053 and $1,059,580, respectively.

Advertising

The Organization expenses advertising costs as incurred.

Income Taxes

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards available for the May 31, 2025 and 2024 tax returns totaling $1,348,627 and $1,322,915, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling $442 and $497 at May 31, 2025 and 2024, respectively. These loss carryforwards may be offset against future taxable income and, if not used, began expiring in 2023. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling $173,462 and $140,337 at May 31, 2025 and 2024, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

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The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31:

	2025	2024
Tax benefit from loss carryforwards	$ 319,727	$ 307,387
Valuation allowance	(319,727)	(307,387)
Deferred tax asset	$ -	$ -

Troy Senior (sold May 2025), Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, Warwick, and Railroad Square are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. 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, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Fair Value of Financial Instruments

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.

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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.

The carrying amount of cash, accounts receivables, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

Support and Revenue Recognition

Contracts with Customers

Program fees are reported at the amount that reflects the consideration to which the Organization expects to be entitled for providing childcare services to its clients.

Generally, the Organization bills customers and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations of its childcare services to the point when it is no longer required to provide services to the client, which is generally weekly for childcare services. These services are considered to be a single performance obligation.

Revenue for performance obligations satisfied at a point in time is recognized when services are provided, and the Organization does not believe it is required to provide additional services to the client.

Based on the nature of services provided by the Organization and due to the fact that all of the Organization's performance obligations related to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 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.

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The transaction price for childcare services is based on standard charges for services provided to clients. Under the terms of the State of New Hampshire Department of Health and Human Services childcare subsidy programs, reimbursement for childcare services provided may differ from established rates. It is the Organization's policy to set its rates to be consistent with current reimbursement rates. Therefore, amounts due do not include significant variable consideration subject to retroactive revenue adjustments due to settlement of reviews and audits.

Private Grant Revenue and Contributions

Private grant contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in 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 combined statements of activities as net assets released from restrictions.

Grants and Support

Grant revenue is derived from various federal grant agreements and various state and private entity passthrough grant agreements and contracts to provide funding support of the Organization's programs and services provided by the Organization including childcare, child development, social, health, nutrition, employment, language, energy, and special needs services to families enrolled in the Organization's programs. The Organization has evaluated its grant agreements against applicable accounting standard guidance and determined that the grant agreements are contributions (nonreciprocal transaction) conditioned upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific provisions of the grant agreements.

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 a lease will be expensed as incurred.

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Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use.

The costs of providing certain program and supporting services have been directly charged.

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. The negotiated indirect cost rate was 12% effective from June 1, 2021 through September 30, 2024. Effective October 1, 2024, the Organization elected to use the up to 15% deminimis indirect cost rate (April 2024 revision) allowed under the Uniform Guidance.

NOTE 2 BANK LINE OF CREDIT

The Organization has a $250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate or at a floor rate of 4%. The line is secured by all the Organization's assets. As of May 31, 2025 and 2024, the interest rate was 7.50% and 8.50%, respectively. There was no outstanding balance at May 31, 2025 and 2024.

NOTE 3 LONG TERM DEBT

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

	2025	2024
1% mortgage payable to New Hampshire Housing in monthly installments for principal and interest of $891 through August 2032. The note is secured by real estate of the Organization (NHH, 96 Main Street).	$ 80,135	$ 89,887
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on an operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street).	19,089	21,589

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

	2025	2024
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 17 Pearl).	242,708	242,708
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 41-43 Central).	376,066	376,066
4.25% mortgage payable to a bank in monthly installments for principal and interest of $1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, interest rate is 4.94% and monthly installments for principal and interest are $1,957 The note is secured by real estate of the Organization (M&T Bank, Milestones).	32,102	55,113
4.375% note payable to Rural Housing Service in monthly installments for principal and interest of $11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	1,965,310	2,010,552
Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2025 AND 2024

	2025	2024
Note payable to a bank in monthly installments for principal and interest of $2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% at May 31, 2025 and 2024. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	320,601	333,951
Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the Organization (NHH, Second Chance).	794,189	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	253,266	267,336
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive $472,000 from CDBG. The agreement was amended during the year ended May 31, 2023 to increase the total loan to $784,021. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (Keene Shelters).	648,960	648,960

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	2025	2024
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Claremont and SCS for the purpose of renovating the Claremont shelter. In total, SCS will receive $365,568 from CDBG-CV. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (Claremont Shelter).	365,568	365,568
2.99% note payable to a bank in monthly installments for principal and interest of $820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	53,335	62,116
Non-interest bearing note payable to the City of Keene, New Hampshire, with an original balance of $240,000 reduced to $204,000 when the Organization acquired the note from Keene Housing in July 2020. No payment is due and 5% of the balance is forgiven each year through June 2037. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	156,000	168,000
3.575% note payable to a finance company in monthly installments for principal and interest of $650 through September 2026. The note is secured by a vehicle (Leaf, Dodge Ram).	9,775	16,989
3.75% note payable to a finance company in monthly installments for principal and interest of $530 through November 2026. The note is secured by a vehicle (Leaf, Promaster Van).	8,726	14,570
4.373% note payable to a finance company in monthly installments for principal and interest of $534 through December 2026. The note is secured by a vehicle (Leaf, Promaster Van).	9,328	15,170

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	2025	2024
6.04% note payable to a finance company in monthly installments for principal and interest of $626 through June 2027. The note is secured by a vehicle (Leaf, Promaster Van).	13,662	20,611
5.64% note payable to a finance company in monthly installments for principal and interest of $621 through July 2027. The note is secured by a vehicle (Leaf, Promaster Van).	14,542	20,881
5.88% note payable to a finance company in monthly installments for principal and interest of $631 through September 2027. The note is secured by a vehicle (Leaf, Promaster Van).	15,346	22,304
9.25% note payable to a finance company in monthly installments for principal and interest of $1,386 through December 2030. The note is secured by a vehicle (Huntington, Voyager Van).	69,421	-
Troy Senior - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG). The note was forgiven in full upon the sale of the property in May 2025.	-	640,000
Troy Senior - Non-interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH). The note was paid in full upon the sale of the property in May 2025.	-	140,210
Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	900,000

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	2025	2024
Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	47,782	70,802
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	228,934	228,934
Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	306,387	300,011
Swanzey - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of $1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	303,010	316,096
Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of $2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	415,112	420,938

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	2025	2024
Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	218,396	222,402
Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of $370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	28,611	32,432
Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHH).	72,769	72,769
Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low-income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	150,000	150,000
Keene Highland - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due August 2035, payable in monthly installments of $3,122, including interest at 2.90%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	329,494	356,966

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	2025	2024
Keene Highland - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire due June 2035, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	915,000	915,000
Warwick - 30 year, zero interest, non-recourse deferred mortgage note payable to the Town of Winchester, New Hampshire due August 2036, payment of principal is deferred until the due date, secured by land and buildings (Town of Winchester).	500,000	500,000
Railroad Square - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire, due December 2039, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	460,000	460,000
Railroad Square – Non-recourse, 4.21% interest mortgage note payable to New Hampshire Housing (HOME), due June 2038, payments made (applied first to interest accrued) at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH). Accrued interest related to this note was $222,284 and $215,232 at May 31, 2025 and 2024, respectively.	450,000	450,000
Railroad Square - Non-recourse, zero interest, mortgage note payable to Federal Home Loan Bank of Boston, due June 2024, principal payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to an affordable housing program agreement for the 15 year term of the mortgage note (Federal Home Loan Bank). The note was forgiven in full during the year ended May 31, 2025.	-	200,000

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Total long-term debt before unamortized deferred financing costs	11,233,624	12,383,120
Unamortized deferred financing costs	(14,971)	(15,633)
	11,218,653	12,367,487
Less current portion due within one year	209,059	190,399
	$11,009,594	$12,177,088

The schedule of maturities of long term debt at May 31, 2025 is as follows:

Year Ending May 31,	Amount
2026	$ 209,059
2027	190,579
2028	159,310
2029	1,062,978
2030	169,546
Thereafter	9,442,152
Total	$11,233,624

NOTE 4 ECONOMIC INJURY DISASTER LOAN

During June 2020, the Organization received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration with proceeds in the amount of $150,000. The EIDL is payable over 30 years at an interest rate of 2.75% with a deferral of payments for 30 months from the date of the note. Installments, including principal and interest, of $641 monthly began in December 2022. The balance of principal and interest will be payable in December 2052. The loan is secured by the Small Business Administration. The EIDL loan balance at May 31, 2025 and 2024 was $141,959 and $145,352, respectively.

The scheduled maturities of the EIDL as of May 31, 2025 were as follows:

Year Ending May 31,	Amount
2026	$ 3,893
2027	4,001
2028	4,113
2029	4,227
2030	4,345
Thereafter	121,380
Total	$ 141,959

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NOTE 5 FORGIVENESS OF DEBT

During the years ended May 31, 2025 and 2024, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD, Community Development Finance Authority and Federal Home Loan Bank of Boston (year ended May 31, 2025) and the sale of Troy Senior. Forgiveness of debt income totaled $889,090 and $89,089 for the years ended May 31, 2025 and 2024, respectively.

NOTE 6 OPERATING LEASES

On July 1, 2022, the Organization was required to adopt ASU 2016-02, Leases (Topic 842). As part of implementing ASU 2016-02, the Organization evaluated its contracts to determine which met the criteria of a lease.

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 3.07%. 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 Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2028. Monthly lease payments range from $470 to $3,550. Lease expense for the years ended May 31, 2025 and 2024 totaled $99,946 and $99,015, respectively.

The weighted average lease term at May 31, 2025 is 1.70 years. The weighted average discount rate at May 31, 2025 is 3.07%.

Future minimum payments as of May 31, 2025 on the above leases are as follows:

Year Ending May 31,	Amount
2026	$ 48,579
2027	37,541
	86,120
Less imputed interest	2,370
Total	$ 83,750

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NOTE 7 ACCRUED COMPENSATED BALANCES

At May 31, 2025 and 2024, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of $154,879 and $155,985, respectively.

NOTE 8 CONTINGENCIES

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of eight limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately $10,100,000 and $10,200,000 at May 31, 2025 and 2024, respectively.

Partnership real estate with a cost basis of approximately $22,400,000 at May 31, 2025 and 2024 provides collateral on these loans.

The Organization receives funds under various state grants and from Federal 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 costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2025 and 2024.

NOTE 9 RELATED PARTY TRANSACTIONS

During the years ended May 31, 2025 and 2024, SCS Housing, Inc. managed eight limited partnerships. Management fees charged by SCS Housing, Inc. totaled $252,899 and $256,642, for the years ended May 31, 2025 and 2024, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled $37,747 and $37,647 at May 31, 2025 and 2024, respectively.

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During January of 2025 Marlborough Homes Limited Partnership had an incident where the dry sprinkler system failed causing a flood within the building and an emergency evacuation of all 24 units. A claim was filed with The Cooperative Insurance Company. As well as a claim against the sprinkler system vendor. As of February 19, 2026, total expenses incurred are approximately $6,100,000, of which insurance has paid a total of approximately $3,500,000, SCS Housing, Inc. has paid $575,000 and Marlborough Homes, LP has paid $300,000. Additionally, third party loans of approximately $695,000 were secured to fund the repairs. The Organization continues to pursue legal action against the insurance company and vendor to receive reimbursement for the expenses incurred and paid by SCS Housing, Inc. and Marlborough Homes, LP. The ultimate outcome is currently unknown.

NOTE 10 BOARD DESIGNATED NET ASSETS

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was $5,651 and $9,301 designated by the board at May 31, 2025 and 2024, respectively.

NOTE 11 RETIREMENT PLAN

The Organization maintains 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 Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled $407,976 and $383,830 for the years ended May 31, 2025 and 2024, respectively.

NOTE 12 EQUITY INVESTMENT

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

	2025	2024
Cityside Housing Associates, LP	$ (9,533)	$ (9,528)
Marlborough Homes, LP	(100)	(87)
Payson Village Senior Housing Associates, LP	(12,576)	(12,563)
Woodcrest Drive Housing Associates, LP	98,325	98,329
Westmill Senior Housing, LP	(8)	6
Alstead Senior Housing Associates, LP	(18,480)	(18,474)
	$ 57,628	$ 57,683

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SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, Woodcrest Drive Housing Associates, LP, Alstead Senior Housing Associates, LP, a 0.10% partner of Railroad Square Senior Housing Associates, LP and a 1% partner of Westmill Senior Housing, LP during the years ended May 31, 2025 and 2024.

The remaining 99.90% ownership interest in Railroad Square Senior Housing Associates, LP was acquired by Southwestern Community Services, Inc. During the year ended May 31, 2024 (see **Note 13**), and therefore the limited partnership is included in the consolidated financial statements for the years ended May 31, 2025 and 2024.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2025 and 2024.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2025 and 2024, consists of the following:

	2025	2024
Total assets	$ 42,731	$ 44,581
Total liabilities	$ 12,709	$ 13,045
Capital/Member's equity	30,022	31,536
	$ 42,731	$ 44,581
Income	$ 3,454	$ 3,284
Expenses	4,727	4,489
Net loss	$ (1,273)	$ (1,205)

NOTE 13 TRANSFER OF PARTNERSHIP INTEREST

During the year ended May 31, 2024, Southwestern Community Services, Inc. acquired a partnership interest in a low-income housing limited partnership: Railroad Square. The amount paid for the partnership interest in Railroad Square was $1, and at the time of acquisition, Southwestern Community Services, Inc. became the limited partner.

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The following is a summary of the assets and liabilities of the partnership at the date of acquisition:

	Railroad Square
Date of transfer	05/21/2024
Cash	$ 139,243
Security deposits	16,501
Cash reserves	289,333
Property, net	2,358,658
Other assets	8,759
Total assets	$ 2,812,494
Notes payable	$ 1,110,000
Other liabilities	240,349
Total liabilities	$ 1,350,349
Partners' capital	$ 1,462,145

NOTE 14 LIQUIDITY AND AVAILABILITY

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31:

	2025	2024
Financial assets at year end:		
Cash and cash equivalents	$ 2,089,380	$ 2,218,833
Accounts receivable	1,877,311	1,669,491
Due from related party	37,747	37,647
Cash escrow and reserve funds	1,989,969	1,831,509
Total financial assets	5,994,407	5,757,480
Less amounts not available to be used within one year:		
Due from related party	(37,747)	(37,647)
Reserve funds	(1,989,969)	(1,831,509)
Total amounts not available within one year	(2,027,716)	(1,869,156)
Financial assets available to meet general expenditures over the next twelve months	$ 3,966,691	$ 3,888,324

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The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately $1,640,000 and $1,700,000 at May 31, 2025 and 2024, respectively. The Organization has a $250,000 line of credit available to meet cash flow needs.

NOTE 15 IN-KIND CONTRIBUTIONS/SERVICES

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

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the years ended May 31:

	2025	2024
Volunteer hours:		
Head Start and Early Head Start	$ 63,811	$ 64,736

NOTE 16 RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions are available for the following purposes:

	2025	2024
GAPS/Warm Fund	$ 78,018	$ 88,462
Head Start Parents Association	8,936	7,761
Total net assets with donor restrictions	$ 86,954	$ 96,223

NOTE 17 RECLASSIFICATION

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

NOTE 18 SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 19, 2026, the date the financial statements were available to be issued.

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2025

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2025 Total
REVENUES AND OTHER SUPPORT									
Government contracts	$ 7,062,824	$ 3,788,767	$ 2,228,637	$ 4,597	$ 757,836	$ 41,541	$ 13,884,202	$ 537,146	$ 14,421,348
Program service fees	927,693	-	108,200	719,632	-	944,450	2,699,975	5,440	2,705,415
Rental income	-	-	60,511	2,154,728	-	-	2,215,239	6,540	2,221,779
Support	34,702	35,916	271,917	-	170,410	95,895	608,840	-	608,840
Sponsorship	500	5,381	48,216	8,150	-	13,515	75,762	1,396	77,158
Interest income	1,018	1,515	3,918	11,154	68	1,594	19,267	6,798	26,065
Forgiveness of debt	-	-	26,070	863,020	-	-	889,090	-	889,090
Miscellaneous	1,900	1,301	13,575	117,828	63,854	1,112	199,570	8,743	208,313
In-kind contributions	-	63,811	-	-	-	-	63,811	-	63,811
Total revenues and other support	$ 8,028,637	$ 3,896,691	$ 2,761,044	$ 3,879,109	$ 992,168	$ 1,098,107	$ 20,655,756	$ 566,063	$ 21,221,819
EXPENSES									
Payroll	$ 720,835	$ 1,993,702	$ 446,104	$ 764,660	$ 483,008	$ 398,646	$ 4,806,955	$ 937,759	$ 5,744,714
Payroll taxes	56,794	154,929	34,395	56,826	36,163	34,765	373,872	70,431	444,303
Employee benefits	148,724	378,048	139,193	322,856	56,398	116,956	1,162,175	317,749	1,479,924
Retirement	48,565	136,933	24,790	65,340	19,319	28,671	323,618	84,358	407,976
Advertising	1,292	12,172	48	134	570	-	14,216	1,918	16,134
Bank charges	4	-	270	827	-	444	1,545	11,345	12,890
Bad debt expense	-	-	7,470	-	-	-	7,470	-	7,470
Computer cost	2,811	15,418	12,149	28,502	21,471	-	80,351	114,129	194,480
Contractual	1,341,343	9,648	35,775	1,934	38,654	7,270	1,434,624	61,681	1,496,305
Depreciation	-	29,359	174,012	872,266	-	15,009	1,090,646	167,407	1,258,053
Dues/registration	-	5,636	-	-	468	250	6,354	18,496	24,850
Duplicating	2,096	16,068	-	-	-	-	18,164	10,479	28,643
Insurance	13,744	18,656	47,365	125,310	23,965	11,644	240,684	30,679	271,363
Interest	-	2,429	6,453	66,726	-	922	76,530	109,559	186,089
Meeting and conference	5,807	390	629	10,368	3,185	699	21,078	16,891	37,969
Miscellaneous expense	-	1,260	14,629	183,040	4,735	1,139	204,803	9,310	214,113
Miscellaneous taxes	-	-	-	145,149	-	-	145,149	417	145,566
Equipment purchases	5,889	4,534	-	5,143	-	-	15,566	-	15,566
Office expense	32,745	7,727	13,076	18,504	5,525	21	77,598	24,306	101,904
Postage	1,073	144	-	-	146	-	1,363	27,321	28,684
Professional fees	945	-	4,330	56,348	-	-	61,623	123,505	185,128
Staff development and training	12,863	299	2,039	5,480	501	-	21,182	25,267	46,449
Subscriptions	-	-	-	132	-	-	132	98	230
Telephone	5,565	11,997	26,015	28,416	3,220	1,295	76,508	69,129	145,637
Travel	8,115	23,348	95,033	7,638	50,219	169	184,522	5,878	190,400
Vehicle	18,667	-	4,180	17,102	106,103	13,190	159,242	1,795	161,037
Rent	20,021	13,100	-	-	-	-	33,121	-	33,121
Space costs	8,528	159,544	453,267	1,139,442	13,603	676	1,775,060	192,558	1,967,618
Direct client assistance	5,339,276	162,635	664,303	13,065	117,101	1,570	6,297,950	-	6,297,950
In-kind expenses	-	63,811	-	-	-	-	63,811	-	63,811
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	7,795,702	3,221,787	2,205,525	3,935,208	984,354	633,336	18,775,912	2,432,465	21,208,377
Allocation of management and general expenses	1,009,953	417,390	285,731	509,816	127,525	82,050	2,432,465	(2,432,465)	-
TOTAL FUNCTIONAL EXPENSES	$ 8,805,655	$ 3,639,177	$ 2,491,256	$ 4,445,024	$ 1,111,879	$ 715,386	$ 21,208,377	$ -	$ 21,208,377

See Independent Auditors' Report

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2024

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2024 Total
REVENUES AND OTHER SUPPORT									
Government contracts	$ 8,016,650	$ 4,049,230	$ 2,283,643	$ 4,600	$ 549,474	$ 449,329	$ 15,352,926	$ 381,041	$ 15,733,967
Program service fee	933,379	-	94,865	737,700	-	860,255	2,626,199	-	2,626,199
Rental income	-	-	79,286	1,833,102	-	-	1,912,388	25,920	1,938,308
Support	28,616	42,322	261,965	-	160,016	148,350	641,269	-	641,269
Sponsorship	-	3,862	-	-	-	37,003	40,865	-	40,865
Interest income	1,278	1,708	4,531	4,434	96	6,054	18,101	9,114	27,215
Forgiveness of debt	-	-	66,070	23,019	-	-	89,089	-	89,089
Miscellaneous	2,758	-	12,896	109,309	73,484	-	198,447	-	198,447
In-kind contributions	-	64,736	-	-	-	-	64,736	-	64,736
Total revenues and other support	$ 8,982,681	$ 4,161,858	$ 2,803,256	$ 2,712,164	$ 783,070	$ 1,500,991	$ 20,944,020	$ 416,075	$ 21,360,095
EXPENSES									
Payroll	$ 849,101	$ 2,041,801	$ 387,874	$ 659,342	$ 430,638	$ 514,757	$ 4,883,513	$ 968,229	$ 5,851,742
Payroll taxes	68,315	160,163	30,182	48,854	35,038	40,275	382,827	72,854	455,681
Employee benefits	163,113	398,174	108,715	266,079	51,396	134,289	1,121,766	258,291	1,380,057
Retirement	48,208	122,411	21,506	53,495	19,548	32,795	297,963	85,867	383,830
Advertising	-	12,042	2,098	1,053	8,590	2,864	26,647	4,402	31,049
Bank Charges	39	-	51	1,249	-	16	1,355	11,480	12,835
Bad debt expense	-	15	2,510	-	-	-	2,525	-	2,525
Computer cost	3,190	22,287	13,957	30,408	20,510	-	90,352	137,626	227,978
Contractual	1,413,029	23,971	42,201	2,972	9,999	12,855	1,505,027	73,205	1,578,232
Depreciation	-	29,359	170,561	681,070	-	11,183	892,173	167,407	1,059,580
Dues/registration	-	5,280	-	432	468	405	6,585	1,189	7,774
Duplicating	2,096	16,762	-	-	-	-	18,858	10,479	29,337
Insurance	7,303	16,239	39,700	87,801	19,085	7,947	178,075	-	178,075
Interest	-	3,328	6,163	50,646	-	946	61,083	106,737	167,820
Meeting and conference	9,791	592	451	6,122	7,197	6,940	31,093	17,685	48,778
Miscellaneous expense	471	1,508	1,312	127,587	6,984	142	138,004	23,098	161,102
Miscellaneous taxes	-	-	-	127,873	-	-	127,873	375	128,248
Equipment purchases	6,959	3,134	-	6,361	-	-	16,454	799	17,253
Office expense	37,963	12,158	10,520	18,444	8,947	7,052	95,084	20,280	115,364
Postage	690	262	-	131	132	-	1,215	33,311	34,526
Professional	945	-	9,258	33,081	-	-	43,284	101,021	144,305
Staff development and training	12,436	110	2,032	1,460	-	1,064	17,102	14,853	31,955
Subscriptions	-	-	-	123	-	40	163	3,855	4,018
Telephone	6,588	15,302	26,549	17,019	2,596	2,718	70,772	65,970	136,742
Travel	9,201	15,543	66,079	8,087	53,272	886	153,068	6,060	159,128
Vehicle	19,809	236	1,571	19,644	82,277	13,551	137,088	2,463	139,551
Rent	19,440	12,000	-	-	-	-	31,440	-	31,440
Space costs	10,127	193,388	504,040	809,379	17,852	133	1,534,919	156,520	1,691,439
Direct client assistance	6,103,147	192,326	971,108	11,703	339,540	32,071	7,649,895	-	7,649,895
In-kind expenses	-	64,736	-	-	-	-	64,736	-	64,736
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	8,791,961	3,363,127	2,418,438	3,070,415	1,114,069	822,929	19,580,939	2,344,056	21,924,995
Allocation of management and general expenses	1,052,495	402,604	289,514	367,563	133,366	98,514	2,344,056	(2,344,056)	-
TOTAL FUNCTIONAL EXPENSES	$ 9,844,456	$ 3,765,731	$ 2,707,952	$ 3,437,978	$ 1,247,435	$ 921,443	$ 21,924,995	$ -	$ 21,924,995

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2025

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE	
U.S. Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	234NH082M2008 (modernization), 234NH703W1003 (wic), 234NH743W5003 (bfpc)		$ 403,561
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown		146,996
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	$ 4,597	
Commodity Supplemental Food Program (Food Commodities)	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	126,597	131,194
Total U.S. Department of Agriculture					$ 681,751
U.S. Department of Housing and Urban Development					
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	E-21-DC-33-0001		$ 106,238
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0096L1T002207	$ 91,526	
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH005TL1T002213	290,288	
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0092L1T002207	223,854	
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0074L1T002210	108,133	
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0019L1T002215	187,542	901,343
Total U.S. Department of Housing and Urban Development					$ 1,007,581
U.S. Department of Transportation Federal Transit Administration (FTA)					
Formula Grants for Rural Areas and Tribal Transit	20.509	State of NH, Department of Transportation	NH-2021-016-01		$ 402,683
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	NH-2021-016-01		209,502
Federal Transit Cluster					
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	State of NH, Department of Transportation	NH-2022-013, NH-2023-003		11,138
Total U.S. Department of Transportation Federal Transit Administration (FTA)					$ 623,323
U.S. Department of Energy					
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	DE-EE0009916	$ 285,021	
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	DE-EE00100001	141,365	$ 426,386
Total U.S. Department of Energy					$ 426,386

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2025

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE	
U.S. Department of Health & Human Services					
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Department of Energy	2101NHOASS	$ 3,834	
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderly & Adult Services	2201NHOASS; 2301NHOASS	68,602	$ 72,436
Low Income Household Water Assistance Program	93.499	State of NH, Department of Energy	2101NHLWC5/6		293,090
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Department of Energy	2301NHLIEA; 2201NHLIEI	5,844,001	
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	G-2201NHLIEA	487,161	6,331,162
Community Services Block Grant	93.569	State of NH, DHHS, Divison of Economic Stability	2301NHCOSR		524,435
Head Start Cluster					
Head Start	93.600	Direct Funding	01CH011494		3,144,518
Emergency Food and Shelter National Board Program	97.024	United Way Worldwide	592000002		1,055
Total U.S. Department of Health & Human Services					$ 10,366,696
TOTAL					**$ 13,105,737**

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 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 Southwestern Community Services, 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.

NOTE 3 INDIRECT COST RATE

Southwestern Community Services, Inc. has elected to use the up to fifteen percent de minimis indirect cost rate (April 2024 revision) or the ten percent de minimis indirect cost rate (October 2023 revision) allowed under the Uniform Guidance.

NOTE 4 FOOD DONATION

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

NOTE 5 SUBRECIPIENTS

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2025.

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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
Southwestern Community Services, 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 Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 19, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Southwestern Community Services, Inc.'s internal control over financial reporting (internal control) to determine the 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 Southwestern Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, 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 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 the 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.

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Report on Compliance and Other Matters

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

Purpose of this Report

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

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
February 19, 2026

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
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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
Southwestern Community Services, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2025. Southwestern Community Services, 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, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Southwestern Community Services, 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 Southwestern Community Services, 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 Southwestern Community Services, Inc.'s federal programs.

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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 Southwestern Community Services, 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 Southwestern Community Services, 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 Southwestern Community Services, 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 Southwestern Community Services, 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 Southwestern Community Services, 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.

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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 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

Wolfeboro, New Hampshire
February 19, 2026

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2025

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. and related companies were prepared in accordance with GAAP.

2. No significant deficiencies relating to the audit of the consolidated 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 consolidated financial statements of Southwestern Community Services, Inc. and related companies, 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 Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.

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

7. The programs tested as major programs included:

   U.S. Department of Agriculture, Special Supplemental Nutrition Program for Women, Infants, and Children, ALN 10.557

   U.S. Department of Health & Human Services, Low Income Home Energy Assistance, ALN 93.568

8. The threshold for distinguishing Type A and B programs was $750,000.

9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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Beth Daniels

Experience

Southwestern Community Services, Inc., Keene, NH

Chief Executive Officer 07/2021 – Present

- Oversight of agency departments (Senior Housing, Family Housing, Sullivan County Transportation, WIC, Head Start, Energy Services, Energy Conservation, Community Food, Housing Stabilization, New Hope New Horizons, Human Resources, Fiscal, IT Department, and Maintenance)
- Working with the Board of Directors
- Supervision of Senior Staff
- Agency compliance (federal grants, Dept. of Labor, IRS, Secretary of State, OSHA, etc.)

Chief Operating Officer 03/2016 – 07/2021

- Oversight of all general operations of the agency
- Supervision of Program Directors
- Agency-wide initiatives
- Grant compliance

Director of Energy and Employment Programs 10/2008 – 02/2015

- Oversight of all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance, Weatherization, HRRP, CORE, and Assurance 16 as well as the employment programs (Workplace Success, Work Experience Program, and WIA)

Career Navigator, Families at Work 04/2006 – 10/2008

- Provided ongoing support to households transitioning into the workforce
- Processed payments/invoicing for employment support services

Second Start, Concord, NH

Career Development Specialist 11/2004 – 03/2006

- Facilitated daily job-readiness classes and skill-building exercises
- Assisted participants with barrier resolution and the job search process
- Maintained participant records and completed reporting requirements
- Received ongoing training in teaching techniques and learning styles

Southwestern Community Services, Inc., Keene, NH

Case Manager, Homeless Services 09/2002 – 10/2003

- Responsible for all daily operations of housing program, rules, and regulations
- Completed weekly and monthly progress reports
- Coordinated house meetings, workshops, case conferences, and life skills classes

Case Manager, Welfare-to-Work 05/2000 – 09/2002

- Provided job placement and retention services for caseload of forty (40) clients
- Gained working knowledge of Department of Health & Human Services, Immigration & Naturalization Services, community agencies, and SCS

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Education and Training

Leadership Monadnock 2016

Grant Writing Workshop 2012
Cheshire County

Nonviolent Crisis Intervention 2012
Crisis Prevention Institute, Inc.

Leadership Training 2010-2011
Tad Dwyer Consulting

Criticism & Discipline Skills for Managers 11/2007
CareerTrack

How to Supervise People 11/2007
CareerTrack

Career Development Facilitator Training 09/2005
National Career Development Association
120-hour NCDA training

Certified Workforce Development Specialist 06/2005
National Association of Workforce Development Professionals

Infection Control & Bloodborne Pathogens 01/2003
Home Health Care

Bachelor of Arts in Human Services 05/2002
Franklin Pierce College
Graduated cum laude

Projects/Appointments

Current Board Member, NH Care Collaborative

Current Member, Sullivan County Public Health Advisory Council

Created Emerging Leaders Program, Southwestern Community Services

References Available

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James Berquist

Work Experience

Truck Driver
Suburban Propane - Lebanon, NH
July 2022 to Present

Deliver home heating products to customers

Truck Driver
Dead River Company - Woodstock, VT
December 2020 to July 2022

Deliver home heating products to customers in a safe and efficient manner.

Delivery Driver
Irving Energy - Claremont, NH
July 2019 to November 2020

Deliver heating fuel products to customers, Customer Service, Safety,
Maintaining a safe truck, Worked on the boom truck, other tasks as assigned training of new employees

Truck Driver
Suburban Propane - Lebanon, NH
April 2018 to July 2019

Team Leader
Ruger - Newport, NH
October 2012 to October 2016

Managed department, Quality Control, Ensure that daily goals were met, payroll including work day schedule, Trained, disciplined associates Served on the Safety Committee

Front End Manager
Demoulas Market Basket - Claremont, NH
January 1995 to October 2012

Customer Service, Payroll,Hiring, Training of Employees, budget control, Cash Control, ensure Safety of all employees, Scheduling, Ensuring all company policies were being followed discipline of employees up to including termination of employment

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Education

High school or equivalent in Natural Resources

Fall Mountain Regional High School - Langdon, NH
August 1993 to June 1997

Skills

- CDL (5 years)
- Cdl Driver (5 years)
- Cdl-A
- Hazmat (5 years)
- Tanker Experience (5 years)
- Delivery Driver Experience (5 years)
- Commercial Driving (5 years)
- Tractor-Trailer
- Load & Unload (5 years)
- Driving (10+ years)
- Tanker (5 years)
- Basic math (10+ years)

Certifications and Licenses

CDL Class A

March 2018 to December 2022

Hazmat endorsement

March 2018 to December 2022

I have been delivery home heating products since March of 2018. I have a work history of Exceptional Customer Service Skills, Management skills, ctep certified, Vermont Propane Card, DOT med card

CDL Class B

DOT Medical Card

August 2022 to August 2024

Have a valid medical card

driver's license

Tanker endorsement

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Margaret Freeman

Experience

2000 – Present
Southwestern Community Services Inc.
Keene, NH

Chief Financial Officer (2014 – present)
Supervising the quality of accounting and financial reporting of SCS; a Community Action Agency. Total funding of $38 million; federal, state and local funding sources. Primary responsibility is to establish and maintain effective internal controls relative to Uniform Guidance. Including overseeing fiscal policies & procedures, reviewing program budgets and forecasts, reporting to Policy Council and the Board of Directors, preparation of the annual audit and various monitorings. Member of Senior Staff. Supervision of Agency Fiscal Director and Housing Fiscal Director.

Agency/Housing Fiscal Director (2000-2014)
Responsible to lead and manage the daily operations of the Fiscal Department of SCS. Primary duties include budget preparation and analysis, financial statement preparation and audit coordination.

1993 –2000
Emile J. Legere Management Corp
Keene, NH

Accountant
Provided bookkeeping for real estate management/development corp. Managed 16 affordable housing properties. Responsible for cash management, general ledger, A/P, A/R, financial statement prep, and audit prep. Leasing Manager of large commercial/retail property responsible for lease management and marketing of over 30 retail spaces (Colony Mill Marketplace).

Education

Leadership New Hampshire, Graduate 2011

Plymouth State University, Plymouth, NH
M.B.A., 1999

Keene State College, Keene, NH
B.S., Management, 1991; concentration Mathematics and Computer Science

AFS Year Program Exchange
1986 New Zealand

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and St. Joseph Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $228,391.80

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/24/2026
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLTSS

St. Joseph Community Services, Inc.

4/23/2026
Date

Signed by:
Jon Eriquezzo
D5A8108EA7F1413...

Name: Jon Eriquezzo
Title: President

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

OFFICE OF THE ATTORNEY GENERAL

4/24/2026
Date

DocuSigned by:
Robyn Guarino
74873482A9A1460...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available in Hillsborough County in the City of Manchester.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal

Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient

of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	1, 266	$14.10 per one way trip	$17,850.60

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	2,532	$14.10 per one way trip	$35,701.20

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	3,100	$14.10 per one way trip	$43,710.00

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	3,100	$14.10 per one way trip	$43,710.00

   3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	3,100	$14.10 per one way trip	$43,710.00

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	3,100	$14.10 per one way trip	$43,710.00

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

   9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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 ST. JOSEPH COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 26, 1977. 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: **64319**
Certificate Number: **0007913168**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 21st day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: BBEACAEA-46A3-8C3A-8153-C8D9FC903DE8

CERTIFICATE OF AUTHORITY

I, Christopher Conway, 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 St. Joseph Community Services, Inc DBA Meals on Wheels of Hillsborough County.
(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 August 18, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jon Eriquezzo (President) and Kristin Kostecki (Vice President) (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of St. Joseph Community Services, Inc DBA Meals on Wheels of Hillsborough County.
(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: 04/17/2026

Signature of Elected Officer
Name: Christopher Conway
Title: Treasurer

Docusign Envelope ID: BBEACAEA-46A3-8C3A-8153-C8D9FC903DE8

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/22/2026

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

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

PRODUCER
Eaton & Berube Insurance Agency, Inc.
11 Concord Street
Nashua NH 03061

CONTACT NAME: Cathy Beauregard
PHONE (A/C, No, Ext): 603-689-7223 **FAX (A/C, No):**
E-MAIL ADDRESS: cbeauregard@eatonberube.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Selective Insurance Group Inc.	14376
INSURER B : Granite State Health Care & Human Services Self In	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED STJOS4
St. Joseph Community Services, Inc
dba Meals on Wheels of Hillsborough County
46 Milford St.
Manchester NH 03102

COVERAGES **CERTIFICATE NUMBER:** 916658508 **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:			S 2290338	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 	$ 1,000,000 $ 1,000,000 $ 20,000 $ 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			S 2290338	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 RETENTION $			S 2290338	10/1/2025	10/1/2026	EACH OCCURRENCE AGGREGATE 	$ 1,000,000 $ 1,000,000 $
B	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		P10026HCHS2026	1/1/2026	1/1/2027	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	D&O Liability Claims Made			MY 1006841	10/1/2025	10/1/2026	Each Claim Aggregate Retention	$1,000,000 $1,000,000 $1,000

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

CERTIFICATE HOLDER

State of New Hampshire
Department of Health & Human Services
129 Pleasant St.
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
Marc R Berube

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Docusign Envelope ID: BBEACAEA-46A3-8C3A-8153-C8D9FC903DE8

NONPROFIT COVER SHEET

A. Entity Name: St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County

B. Entity's Contact Information: Jon Eriquezzo, 46 Milford Street Manchester, NH 603-424-9967 jeriquezzo@hcmow.org

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

Name / Phone / Email: **Jon Eriquezzo 603-424-9967 jeriquezzo@hcmow.org**

Person responsible for Accuracy and Completeness of information provided:
Name: Title: Controller
Signature: Tim Wiegand

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Carolyn Oguda, (Chairman)	**In between jobs**
Andrew Cirrone, (Vice Chairman)	**Rockland Trust**
Christopher Dugan, (Secretary)	**Dugan PR**
Christopher Conway, Treasurer	**CEJ Technologies**
Jeff Dudley	**Retired restaurant owner**
Douglas Garner	**Retired from BAE**
Jordan Guagliumi	**Constant Frequency**
John "Jack" Johnson	**Retired from Fidelity**
Thomas Sullivan	**Sullivan Construction**
Mandy Sliver	**Leadership NH**
Cameron Cantelmo	**McLane Middleton**
Jon Eriquezzo	**HCMOW President**
Daniel Abbis, D.O. (Director Emeritus)	**Dartmouth Hitchcock**
Gilbert Oriol (Director Emeritus)	**Guyer Roofing**

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
Jon Eriquezzo	President	119,311.92	0
Kristin Kostecki	Vice President	101,424.96	0
Tim Wiegand	Controller	67,048.80	0
Elida Gagne	Director of Client Services	71,984.64	452
Zach Paone	Director of Development	71,394.96	0
Carole McKillip	Director of Community Engagement	70,346.64	0
VACANT	Director of Operations	n/a	n/a

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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

2015	St. Joseph Community Services, Inc.	46 Milford StManchester, NH 03102	Manchester	NH	03102	G	2/14/2027

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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	$

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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	$

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St. Joseph Community Services DBA Meals on Wheels of Hillsborough County

Mission Statement

The mission of Meals on Wheels of Hillsborough County is to create connection and enrich the lives of older and homebound adults who live independently through nutrition, social engagement and community services.

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St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County

Financial Statements and Single Audit Report

For the Years Ended September 30, 2025 and 2024

(With Independent Auditors' Report Thereon and in Accordance with *Government Auditing Standards* and Uniform Guidance)

Docusign Envelope ID: BBEACAEA-46A3-8C3A-8153-C8D9FC903DE8

St. Joseph Community Service, Inc.
d/b/a Meals on Wheels of Hillsborough County

Financial Statements and Single Audit Report

For the Years Ended September 30, 2025 and 2024

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Murphy Gaudreau Hoskinson, Inc.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County
Merrimack, New Hampshire

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County as of September 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 audit 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 Single Audit Act Amendments of 1996. 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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County 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.

A One Tara Boulevard, LL - Suite 008, Nashua, NH 03062
W www.mghcpas.com
P (603) 619-3128
F (603) 417-2134

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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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County'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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County'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.

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Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the accompanying additional supplementary information are presented for the purposes of additional analysis and are 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20 2026, on our consideration of St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County'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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County'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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County's internal control over financial reporting and compliance and should be read in conjunction with this report in considering the results of our audit.

Murphy Gaudreau Hoskinson, Inc.

Murphy Gaudreau Hoskinson, Inc.
Nashua, New Hampshire

February 20, 2026

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St. Joseph Community Service, Inc.
d/b/a Meals on Wheels of Hillsborough County

Statements of Financial Position
September 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets		
Cash and cash equivalents	$ 613,509	$ 495,510
Cash and cash equivalents - restricted	6,651	6,649
Current portion of contributions receivable	119,131	179,711
Grants and contracts receivable - net of allowance of $1,000	291,342	465,339
Prepaid expenses	9,811	35,612
Other current assets	17,161	16,600
Total Current Assets	1,057,605	1,199,421
Long-Term Assets		
Investments - at fair value	1,354,287	1,081,301
Property and equipment - net	3,378,077	2,548,662
Operating lease right-of-use assets - net	8,636	16,886
Total Long-term Assets	4,741,000	3,646,849
Total Assets	$ 5,798,605	$ 4,846,270
LIABILITIES AND NET ASSETS		
Current Liabilities		
Line of credit	$ 223,781	$ -
Current portion of long-term note payable	19,387	18,339
Current portion of operating lease liability	8,415	8,250
Accounts payable	92,747	125,160
Accrued expenses	139,939	134,127
Total Current Liabilities	484,269	285,876
Long-Term Liabilities		
Long-term note payable - net of current portion	823,935	843,416
Long-term operating lease liability - net of current portion	835	9,119
Total Long-Term Liabilities	824,770	852,535
Total Liabilities	1,309,039	1,138,411
Net Assets		
Without donor restrictions - undesignated	4,366,062	3,495,495
With donor restrictions	123,504	212,364
Total Net Assets	4,489,566	3,707,859
Total Liabilities and Net Assets	$ 5,798,605	$ 4,846,270

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

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St. Joseph Community Service, Inc.
d/b/a Meals on Wheels of Hillsborough County

Statements of Activities for the Years Ended
September 30, 2025 and 2024

	2025			
	Without Donor Restrictions	With Donor Restrictions	Total	2024 Total
Support and Revenue				
Support:				
Bureau of Adult and Aging Services:				
Title III and related programs	$ 2,817,279	$ -	$ 2,817,279	2,859,680
Choices for Independence	254,772	-	254,772	589,538
Nutrition Services Incentive Program	110,559	-	110,559	251,996
Contributions	1,961,593	119,104	2,080,697	1,281,959
In-kind contributions	40,445	-	40,445	116,300
Other grants	523,435	-	523,435	486,147
Special events:				
Gross special events revenue	60,235	-	60,235	43,486
Less cost of direct benefit to donors	(14,306)	-	(14,306)	(13,835)
Net special events revenue	45,929	-	45,929	29,651
Revenue:				
Other program revenue	773	-	773	7,904
Other income	34	-	34	430
Net Assets Released From Restictions	207,964	(207,964)	-	-
Total Revenue and Other Support	5,962,783	(88,860)	5,873,923	5,623,605
Expenses				
Program services	3,918,501	-	3,918,501	4,464,062
General and administration	1,035,024	-	1,035,024	755,650
Fundraising	274,829	-	274,829	267,183
Total Expenses	5,228,354	-	5,228,354	5,486,895
Change in Net Assets From Operations	734,429	(88,860)	645,569	136,710
Nonoperating Activities				
Investment income - net	137,455	-	137,455	214,937
(Loss) gain on sale of fixed assets	(1,317)	-	(1,317)	128,405
Total Nonoperating Activities	136,138	-	136,138	343,342
Change in Net Assets	870,567	(88,860)	781,707	480,052
Net Assets - Beginning	3,495,495	212,364	3,707,859	3,227,807
Net Assets - Ending	$ 4,366,062	$ 123,504	$ 4,489,566	$ 3,707,859

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

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St. Joseph Community Service, Inc.
d/b/a Meals on Wheels of Hillsborough County

Statements of Functional Expenses for the
Years Ended September 30, 2025 and 2024

	Program Services				Support Services				
	Home Delivery	Congregate Services	Transportation	Total Program Services	General and Administration	Fundraising	Total Support Services	2025 Total	2024 Total
Food	$ 1,638,553	$ 526,343	$ -	$ 2,164,896	$ -	$ -	$ -	$ 2,164,896	$ 2,620,134
Salaries and wages	1,018,555	81,329	14,182	1,114,066	474,501	184,528	659,029	1,773,095	1,634,536
Occupancy	116,026	47,735	401	164,162	56,201	23,724	79,925	244,087	337,639
Employee benefits	48,550	5,455	545	54,550	58,362	22,697	81,059	135,609	102,444
Payroll taxes	76,447	8,590	859	85,896	35,465	13,792	49,257	135,153	121,774
Travel	123,331	2,576	5,263	131,170	3,760	198	3,958	135,128	120,632
Depreciation and amortization	12,111	1,361	136	13,608	97,529	2,268	99,797	113,405	64,831
Other expenses	44,112	4,959	496	49,567	34,906	19,076	53,982	103,549	100,333
Office expenses	50,773	5,705	570	57,048	25,845	6,222	32,067	89,115	123,797
Insurance	30,166	3,389	339	33,894	43,454	9,560	53,014	86,908	46,552
Interest	-	-	-	-	51,018	-	51,018	51,018	28,776
Legal	-	-	-	-	44,980	-	44,980	44,980	19,879
Accounting	-	-	-	-	30,000	-	30,000	30,000	21,000
Supplies	26,491	2,944	-	29,435	-	-	-	29,435	46,335
Advertising	4,293	482	48	4,823	24,209	-	24,209	29,032	8,693
Retirement contributions	7,846	882	88	8,816	14,506	5,641	20,147	28,963	26,598
Dues and subscriptions	3,687	414	41	4,142	23,115	1,284	24,399	28,541	22,473
Credit loss	-	-	-	-	14,422	-	14,422	14,422	44,730
Staff development	2,043	230	23	2,296	2,751	145	2,896	5,192	8,262
Interest - leased assets	79	53	-	132	-	-	-	132	713
Equipment	-	-	-	-	-	-	-	-	599
Total Expenses by Function	3,203,063	692,447	22,991	3,918,501	1,035,024	289,135	1,324,159	5,242,660	5,500,730
Less expenses included on the Statement of Activities:									
Cost of direct benefit to donors	-	-	-	-	-	(14,306)	(14,306)	(14,306)	(13,835)
Total Functional Expenses	$ 3,203,063	$ 692,447	$ 22,991	$ 3,918,501	$ 1,035,024	$ 274,829	$ 1,309,853	$ 5,228,354	$ 5,486,895

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

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St. Joseph Community Service, Inc.
d/b/a Meals on Wheels of Hillsborough County

Statements of Cash Flows for the
Years Ended September 30, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Change in net assets	$ 781,707	$ 480,052
Non-cash items included in change in net assets:		
Depreciation and amortization	113,405	64,831
Loss (gain) on disposal of equipment	1,317	(128,405)
Realized gain on sales of investments	-	(87,421)
Unrealized gain on investments	(107,677)	(94,229)
Changes in operating assets and liabilities:		
Contributions receivable	60,580	47,684
Grants and contracts receivable	173,997	9,858
Prepaid expenses	25,801	3,360
Operating lease right-of-use assets - net	8,250	
Other assets	(561)	1,844
Operating lease liability	(8,119)	(7,375)
Accounts payable	(32,413)	(262,251)
Accrued expenses	5,812	21,624
Net Cash Provided by Operating Activities	1,022,099	49,572
Cash Flows from Investing Activities		
Repayments received on note receivable	-	50,000
Purchases of property and equipment	(944,137)	(1,269,825)
Proceeds from the sale of property and equipment	-	208,903
Purchases of investments	(433,413)	(566,209)
Proceeds from the sale of investments	268,104	640,325
Net Cash Used by Investing Activities	(1,109,446)	(936,806)
Cash Flows from Financing Activities		
Principal payments on long-term notes payable	(18,433)	(10,245)
Net borrowings from revolving line of credit	223,781	-
Net Cash Provided (Used) by Financing Activities	205,348	(10,245)
Net Increase (Decrease) in Cash, Cash Equivalents, and Restricted Cash	118,001	(897,479)
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	502,159	1,399,638
Cash, Cash Equivalents, and Restricted Cash - End of Year	$ 620,160	$ 502,159
Supplemental Disclosures of Cash Flow Information		
Cash paid during the year for:		
Interest	$ 30,000	$ 28,776
Cash paid from amounts included in the measurement of lease liabilities:		
Operating cash flows from operating lease	$ 7,775	$ 7,354

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

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NOTE – A: DESCRIPTION OF THE ORGANIZATION

St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County (the Organization) fosters independence and life enrichment for seniors and other qualified adults through nutrition, social engagement, and community services. Services are provided through the following programs:

Home Delivery: The Organization offers home meal delivery for older adults, and adults with temporary or permanent disabilities.

Congregate Services: The Organization invites anyone age 60 or older to one of their many dining centers throughout Hillsborough County for tasty, nutritious lunches served Monday through Friday. In addition to these lunches, individuals are invited to participate in activities related to nutrition, recreation, health and welfare, and social services that are easily accessible at nutrition site locations.

Transportation: The Organization provides transportation assistance to individuals age 60 and older who are socially isolated due to a lack of transportation.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements.

Basis of Accounting/Presentation: The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Accordingly, revenue is recognized as goods or services are delivered, and expenses are recognized as incurred. Expenses are charged to each program based on the direct expenditure incurred. Any expenditure not directly chargeable to an individual program is allocated against all the programs benefitted. The financial statements and notes are representations of management who is responsible for their integrity and objectivity.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Organization considers all highly liquid deposits with a maturity of three months or less to be cash equivalents. At September 30, 2025 and 2024, cash consisted of cash on hand, balances in operating bank accounts and amounts due from depository institutions; cash equivalents consisted of certificates of deposit with a balance of $131,323 and $130,291 at September 30, 2025 and 2024, respectively.

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NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Organization maintains a separate bank account for the Mazur Endowment Fund, of which the Organization is beneficiary of the income of the endowment. Restricted cash is classified as a current asset on the statement of financial position.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash as reported on the statement of financial position that sum to the total of such amounts reported on the statement of cash flows at September 30:

	2025	2024
Cash and cash equivalents - unrestricted	$ 613,509	$ 495,510
Cash and cash equivalents - restricted	6,651	6,649
Total	$ 620,160	$ 502,159

Grants and Contracts Receivable: Grants and contracts receivable are stated at cost, net of an allowance for credit losses, which is the amount management expects to collect from outstanding balances. The Organization establishes an allowance for credit losses through a review of several factors, including historical collection experience, current aging status of the accounts, and current financial condition of its grants and contracts. The past due or delinquency status of a receivable is based on the contractual payment terms of the receivable. Losses are charged against the allowance when the customer accounts are determined to be uncollectible. It is the opinion of management that grants, and contracts receivable are fully collectible. Interest is not charged on outstanding grants and contracts receivable.

Prepaid Expenses: Prepaid expenses are stated at historical cost, net of any related amortization, and consist of amounts which are of continuing benefit to the Organization.

Investments: 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 increases 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.

Fair Value Measurements: Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, defines fair value and establishes a framework for measuring fair value for assets and liabilities that are measured at fair value on a recurring basis. In accordance with the accounting standards for fair value measurements for those assets and liabilities that are measured at fair value on a recurring basis, the Company has categorized its applicable financial instruments into a required fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the fair value hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

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NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Quoted prices in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities in active markets; quoted prices for similar assets or liabilities in markets that are not active; or model-derived valuations or other inputs that are observable or can be corroborated by observable market data for the assets or liabilities.

Level 3 – Unobservable inputs for the asset or liability that are significant to the fair value measurement. These inputs reflect the Company's assumptions about the assumptions a market participant would use in pricing the asset or liability.

Property and Equipment: Property and equipment are stated at cost. Depreciation is computed for financial statement purposes on a straight-line basis over the estimated useful lives of the related assets, as follows:

	Years
Building and improvements	39
Land	N/A
Vehicles	5
Furniture and fixtures	5 - 7
Equipment	5 - 7

Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the lives of the assets are capitalized. When property is disposed of, the asset and related accumulated depreciation are removed from the accounts. Any resulting gain or loss is reflected in operations in the period incurred.

Valuation of Long-Lived Assets: The Organization reviews the carrying value of long-lived assets for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition.

Net Assets: The classification of a not-for-profit organization's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It required that the amounts for each of the classes of net assets be displayed in the statement of financial position and that the amounts of change in each of those classes of net assets be displayed in the statement of activities.

In accordance with accounting principles generally accepted in the United States of America (US GAAP), St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County reports information regarding its financial position and activities according to the following two classes of net assets:

Net Assets Without Donor Restrictions: Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

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NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets With Donor Restrictions: Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Organization must continue to use the resources in accordance with the donor's instructions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restrictions is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for the acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Classification of Transactions: All revenues and net gains are reported as increases in net assets without donor restrictions in the statements of activities unless restrictions are imposed by donor-imposed stipulations or law. All expenses and net losses are reported as decreases in net assets without donor restrictions. Expirations of donor-imposed stipulations that simultaneously increase one class of net assets and decrease another are reported as net assets released from restrictions. Upon approval by the Board of Directors, transfers are made from undesignated without donor restricted net assets to board designated net assets.

Revenue Recognition: The Organization records revenue in accordance with ASC 606, *Revenue from Contracts with Customers* (ASC 606). The standard requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services.

Contributions: Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

The Organization is a beneficiary under several donors' wills. Contributions from bequests are recognized as contributions receivable when the probate court declares that the will is valid and the Organization has an irrevocable right to the bequest.

Government Grants and Contract Revenue and Award Recognition: Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Revenue from state agencies is subject to independent audit, and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds.

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NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Grants with donor restrictions are recorded as revenue and net assets with donor restrictions when received or unconditionally pledged. Transfers are made to net assets without donor restrictions as costs are incurred or time restrictions lapse. Grants with donor restrictions received and satisfied in the same period are included in net assets without donor restrictions.

The Organization receives contracts under various arrangements. This revenue is recognized under a performance-based system. Under this type of system, the Organization is paid based upon the number of units of service provided for both purchased services and administrative management. Each type of service has a separate unit rate for units of service performed.

Performance Obligations: For performance obligations related to the Organization's activities, control transfers to the client at a point in time. The Organization's principal terms are point of sale and the Organization transfers control and records revenue upon delivery to the client, respectively. The payment terms and conditions in client contracts occur upon delivery.

The Organization does not have any significant financing components as payment is received at or shortly after the point of sale.

Functional Expense Allocation: The costs of providing the Organization's programs and other activities have been summarized on a functional basis in the Statement of Activities and Statement of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Expenses that are allocated include IT, depreciation, and occupancy which are allocated to program and supporting services based primarily on square footage used for program activities. Payroll and related costs are allocated to functions based time and effort. Occupancy and other costs are allocated based on actual expenses.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities.

Advertising Costs: Costs incurred with respect to advertising are expensed when incurred. Advertising expense for the year ended September 30, 2025 and 2024 totaled $29,032 and $8,693, respectively.

Income Taxes: The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3) that qualifies for charitable contribution deductions, and is determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

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NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In-Kind Contributions: Donated services represent the estimated fair value of services provided to the Organization. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Local businesses occasionally donate services, most of which are not recognized as contributions in the financial statements since the recognition criteria were not met.

Lease Accounting: The Organization adopted FASB Accounting Standards Update No. (ASU) 2016-02, *Leases, Topic 842* (ASC 842) as of October 1, 2022. Under ASC 842, the Organization determines whether the arrangement contains a lease at the inception of an arrangement. If a lease is identified in an arrangement, the Organization recognizes a right-of-use (ROU) asset and liability on its balance sheet and determines whether the lease should be classified as a finance or operating lease. The Organization does not recognize assets or liabilities for leases with lease terms of less than 12 months.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease assets and liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term using the discount rate implicit in the lease. If the rate implicit is not readily determinable, the Organization utilizes the Applicable Federal Rate at the adoption of ASC 842. Operating lease assets are further adjusted for prepaid or accrued lease payments. Operating lease payments are expensed using the straight-line method as an operating expense over the lease term.

Operating leases are recorded in operating lease ROU assets, operating lease liabilities and operating lease liabilities - long-term on the Organization's statement of financial position.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Some of the Organization's operating leases provide for minimum annual payments that increase over the life of the lease. These leases may include obligations to pay for other services, such as operations and maintenance. For leases of property, the Organization accounts for these other services as a component of the lease. The aggregate minimum annual payments are expensed on the straight-line basis beginning when the Organization takes possession of the property and extending over the term of the related lease, including renewal options when the exercise of the option is reasonably certain as an economic penalty may be incurred if the option is not exercised.

Fair Value of Financial Instruments: The Fair Value Measurements and Disclosures Topic of the FASB ASC defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. The Organization's financial instruments are cash and cash equivalents, grants and contracts receivable, accounts payable, and note payable. The recorded values of cash and cash equivalents, grants and contracts receivable, and accounts payable approximate their fair values based on their short-term nature. The recorded values of the note payable approximates the fair value as interest approximates market rates.

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NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates: Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Accordingly, actual results could differ from those estimates, and such differences may be material.

Reclassifications: Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on previously reported results of operations or net assets.

Credit Losses: In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments.* The Organization adopted the standard effective October 1, 2023 using a modified-retrospective approach. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statement of activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. The impact of this adoption was not material.

NOTE – C: INVESTMENTS

The Organization's investments measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consisted of the following at September 30:

Investment Type	2025	2024
Mutual funds	$ 1,231,913	$ 830,859
Exchange-traded funds	113,778	-
Money market funds	8,596	250,442
Total Investments	$ 1,354,287	$ 1,081,301

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NOTE – D: PROPERTY AND EQUIPMENT

Major classifications of property and equipment consist of the following at September 30:

	2025	2024
Building and improvements	$ 3,116,561	$ 2,356,156
Vehicles	179,643	179,643
Land	141,700	141,700
Furniture and fixtures	120,608	117,417
Equipment	13,231	6,706
Assets in progress	171,318	-
	3,743,061	2,801,622
Less: accumulated depreciation	(364,984)	(252,960)
Property and Equipment - Net	$ 3,378,077	$ 2,548,662

Depreciation expense totaled $113,405 and $57,426 for the years ended September 30, 2025 and 2024, respectively.

NOTE – E: NOTE PAYABLE

Note payable consists of the following at September 30:

	2025	2024
Note payable, finance company, secured by a mortgage, interest only through April 2024, then monthly installments of $5,501, including interest at 5.50%, through March 2048.	$ 843,322	$ 861,755
Less: current portion of long-term note payable	(19,387)	(18,339)
Long-Term Note Payable - Net of Current Portion	$ 823,935	$ 843,416

Aggregate maturities of long-term note payable for the years ending September 30 are as follows:

2026	$ 19,387
2027	20,497
2028	19,866
2029	19,696
2030	19,462
Thereafter	744,414
	$ 843,322

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NOTE – F: COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation and sick time depending on the length of service and other factors. Vacation and sick time is earned on a fiscal year basis and carries over from year-to-year. Employees accrue earned sick time on all hours worked at a rate of one hour of earned sick time for every 30 hours worked, including overtime hours, up to a cap of 40 hours per benefit year. The Organization has included approximately $56,000 in "Accrued expenses" on the statement of financial position of unpaid vacation for each of the years ending September 30, 2025 and 2024, respectively.

NOTE – H: EMPLOYEE BENEFITS PLAN

The Organization sponsors a defined contribution retirement plan covering all full-time employees. The Organization contributed $28,963 and $26,598 to the plan for the years ended September 30, 2025 and 2024, respectively.

NOTE – I: LEASES

The Organization leases one of its operating facilities under a long-term, non-cancelable operating lease agreement. The lease expires at November 30, 2026. In the normal course of business, it is expected that this lease will be renewed or replaced by a lease on another property.

The lease provides for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Also, the agreement generally requires the Organization to pay real estate taxes, insurance, and repairs.

Operating lease consists of the following at September 30:

	2025	2024
Right-of-use assets	$ 31,430	$ 31,430
Less: accumulated amortization	(22,794)	(14,544)
Operating Leases Right-of-Use Assets - Net	$ 8,636	$ 16,886

For the years ended September 30, 2025, and 2024, amortization expense related to the ROU assets for the operating lease totaled $0 and $7,405, respectively, and interest expense related to the discounted cash flows totaled $132 and $713, respectively. The weighted average remaining lease term was 1.25 years and the weighted average discount rate was 3.43% that was used to measure the Organization's operating lease liabilities at September 30, 2025.

Short-term lease cost totaled $24,499 and $65,524 for the years ending September 30, 2025 and 2024, and is included in occupancy costs in the Statement of Functional Expenses.

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NOTE – I: LEASES (Continued)

The following is a maturity analysis of the annual undiscounted cash flows of the lease liability as of September 30, 2025:

Year Ending	Operating Leases
2026	8,415
2027	1,407
Total lease payments	9,822
Less: imputed interest	(572)
Total lease obligations	9,250
Less: current obligations	(8,415)
Long-Term Lease Obligations	$ 835

NOTE – J: NET ASSETS

Board-designated Net Assets

The Board has voted from net assets without donor restrictions to create a designated fund for capital reserves, which cannot be used without prior approval of the Board. Board-designated assets were comprised of a capital reserve for expenditures of major assets totaling $176,522 and $0 at September 30, 2025 and 2024, respectively.

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NOTE – J: NET ASSETS (Continued)

Net Assets with Donor Restrictions

Net assets with donor restrictions were comprised of the following at September 30:

	2025	2024
Subject to expenditure for specific purpose:		
MOWAA - Pet Grant	$ 10,743	$ 7,423
Peterborough Advertising	5,459	12,237
Feed NH Community Dining	3,884	3,884
Summer BBQ	2,614	145
New Hampshire Feeds	116	-
Freezer renovation	-	15,500
Total restricted for purpose	22,816	39,189
Subject to passage of time	100,688	173,175
Total Net Assets with Donor Restrictions	$ 123,504	$ 212,364

Net assets were released from the program restrictions by incurring expenses satisfying the restricted purpose of the passage of time.

NOTE – K: CONTRIBUTED NONFINANCIAL ASSETS

The Organization leases space under tenant-at-will agreements to prepare meals for delivery and hold congregate dining for which the rental payments are less than the amount that would be charged for similar space that is rented under similar terms. Using publicly available commercial real estate rental listings, the Organization has estimated that the rental payments were valued at approximately $40,445 and $116,300 in fiscal years 2025 and 2024, respectively. The contributed space was used for program services and has no associated donor restrictions.

The value of donated volunteer services that did not meet criteria for recognition in the financial statements is estimated at $416,000 and $375,000 for fiscal years 2025 and 2024, respectively.

NOTE – L: TRANSACTIONS WITH RELATED PARTIES

During the fiscal year 2025, the Organization received services totaling approximately $166,000 from several businesses that either employ or are owned by certain members of the Board of Directors. In accordance with the State of New Hampshire’s conflict of interest requirements, the Organization has complied with all notice, publication, and approval requirements.

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NOTE – M: CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit consist principally of cash balances at financial institutions and grants and contracts receivable.

Cash in Bank: The Organization maintains its cash balances in financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, the Organization's bank balances may exceed insurable limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Revenue and Grants and Contracts Receivable: A material part of the Organization's revenue is dependent on government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended September 30, 2025 and 2024, the Bureau of Adult and Aging Services accounted for 48% and 62%, respectively, of total revenues.

The receivables from the State of New Hampshire at September 30, 2025 and 2024 had a total balance of $292,342 and $511,000, respectively. Additionally, at September 30, 2025 and 2024, amounts due from Hillsborough County totaled approximately $0 and $100,000, respectively.

NOTE – N: AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets at September 30, 2025:

	2025	2024
Financial Assets at Year-End		
Cash and cash equivalents	$ 613,509	$ 495,510
Cash and cash equivalents - restricted	6,651	6,649
Grants and contracts receivable	291,342	465,339
Total Financial Assets at Year-End	911,502	967,498
Less: net assets with donor restrictions	(123,504)	(212,364)
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	$ 787,998	$ 755,134

NOTE – O: SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 20, 2026, which is the date the accompanying financial statements were available to be issued.

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Murphy Gaudreau Hoskinson, Inc.

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
St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County
Merrimack, New Hampshire

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 St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County (a nonprofit organization), which comprise the statement of financial position as of September 30, 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 February 20, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County's internal control over financial reporting (internal control) to determine the 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 St. Joseph Community Service, Inc. , d/b/a Meals on Wheels of Hillsborough County's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County'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.

A One Tara Boulevard, LL - Suite 008, Nashua, NH 03062
W www.mghcpas.com
P (603) 619-3128
F (603) 417-2134

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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 audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County'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 financial statement amounts. 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.

Murphy Gaudreau Hoskinson, Inc.

Murphy Gaudreau Hoskinson, Inc.
Nashua, New Hampshire

February 20, 2026

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Murphy Gaudreau Hoskinson, Inc.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR A FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors
St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County
Merrimack, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Federal Programs

We have audited St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its Federal Program for the year ended September 30, 2025. St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County'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, St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its federal programs for the year ended September 30, 2025.

Basis for Opinion on Federal Programs

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 Award* (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 St. Joseph Community Service, Inc. d/b/a Meals on Wheels of Hillsborough County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Federal Program. Our audit does not provide a legal determination of St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County's compliance with the compliance requirements referred to above.

A One Tara Boulevard, LL - Suite 008, Nashua, NH 03062
W www.mghcpas.com
P (603) 619-3128
F (603) 417-2134

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Responsibilities of Management for Compliance

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

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 St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County'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 St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County's compliance with the requirements of the 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 St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County'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 St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County'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 St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County'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.

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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 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.

Murphy Gaudreau Hoskinson, Inc.

Murphy Gaudreau Hoskinson, Inc.
Nashua, New Hampshire

February 20, 2026

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St. Joseph Community Services, Inc. d/b/a Meals on Wheels of Hillsborough County

Schedule of Federal Awards for the Year Ended September 30, 2025

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Community Development Block Grant	14.218	Unknown	$ 18,478
U.S. Department of Treasury			
Governor's Office for Emergency Relief and Recovery (GOFERR)	21.027	Unknown	504,957
U.S. Department of Health and Human Services			
Aging Cluster			
Bureau of Adult and Aging Services			
Special Programs for the Aging - Title IIB, Part B- Grants for Supportive Services and Senior Centers	93.044	20AANHT3SS	13,607
Special Programs for the Aging - Title III, Part C- Nutrition Services	93.045	20AANHT3CM	220,222
Special Programs for the Aging - Title III, Part C- Nutrition Services	93.045	20AANHT3HD	896,238
Nutrition Services Incentive Program	93.053	17AANHNSIP	111,559
Total Aging Cluster			1,241,626
Bureau of Adult and Aging Services			
Solcial Services Block Grant	93.667	G1601NHS0SR	316,687
Medical Assistance Program	93.778	NH20144	254,407
Total U.S. Department of Health and Human Services			1,812,720
Total Expenditures of Federal Awards			$ 2,336,155

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Note – A: Basis of Presentation

The accompanying Schedule of Federal Awards (the schedule) includes the Federal assistance activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Organization's grant through the U.S. Department of Health and Human Services and is in the format in compliance with Title 2 U.S. Code of Federal Regulations (CFR) 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 the Organization, it is not intended to, and it does not, present the financial position, changes in net assets or cash flows of the Organization.

Note – B: Summary of Significant Accounting Policies

a. 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 to reimbursement.
b. Pass-through entity identifying numbers are presented where available.

Note – C: Indirect Cost Rate

The Organization has elected not to use the 10% de-minimus indirect cost rate allowed under Uniform Guidance.

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1. There were no prior year findings and as such there are no unresolved activities for St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County.

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1. Summary of Auditors' Results

   a) The auditors' report expresses an unmodified opinion on whether the financial statements of St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County were prepared in accordance with GAAP.

   b) No instances of noncompliance material to the financial statements of St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County were disclosed during the audit.

   c) The auditors' report on compliance for major federal awards programs for St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County expresses an unmodified opinion on all major federal programs.

   d) There are no audit findings that are required to be reported in accordance with 2 CFR section 200.5 l 6(a).

   e) The programs tested as major programs were:

Federal Program of Cluster	Federal CFDA Number
Aging Cluster	93.044, 93.045, 93.053

   f) The dollar threshold used to distinguish between Type A and Type B programs was $1,000,000.

   g) St. Joseph Community Service, Inc., d/b/a Meals on Wheels of Hillsborough County qualified as a low-risk auditee.

2. Financial Statement Findings in Accordance with *Government Auditing Standards*

   None

3. Findings and Questioned Costs for Federal Awards

   None

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Carol McKillip

Professional History

Director of Community Engagement 12/2020 to present
St. Joseph Community Services, Inc dba Meals on Wheels Hillsborough County, Merrimack, NH

- **Strategic Partnerships:** Research and cultivate a robust network of community partners, including municipal officials, non-profits (GHSS, MSSC, Lions Club), and faith-based organizations to expand outreach and service delivery.

- **Program Development:** Spearheaded the "Dine Out Club" and facilitate sponsored community dining events, managing all logistics from vendor negotiations with restaurants and caterers to onsite facilitation.

- **Operations & Finance:** Manage program budgets, processed invoicing, and maintain meticulous attendance tracking for all community events.

- **Leadership:** Supervise and mentor a diverse team of 2 full-time staff members, community volunteers, and special needs students.

- **Governance & Compliance:** Contributes to Community Outreach and Policy Review committees; maintained **Certified ServSafe Food Manager** credentials to ensure high safety standards.

Market Center Administrator (CFO/COO) 06/2008 to 06/2018
Keller Williams Realty – Nashua, NH

- **Strategic Growth & Scalability:** Partnered with the Operating Principal to streamline operations, successfully managing three office expansions and a full office relocation.

- **Performance Leadership:** Defined organizational goals and collaborated with the leadership team to resolve misalignments; supervised the full lifecycle of administrative staff from hiring and onboarding to daily supervision.

- **Process Innovation:** Digitized organizational workflows by implementing **Dotloop**, transitioning all real estate documentation to a 100% paperless submittal process.

- **Resource Management:** Negotiated and managed all vendor contracts, leases, and service agreements for IT infrastructure, office equipment, and third-party professional training.

Regional Administrative Supervisor/Training Coordinator 10/1999 to 03/2008
ERA The Masiello Group Real Estate | Nashua, NH

Vice President of Operations/Executive Assistant 02/1992 to 10/1999
Linda R. Crain Realty, LLC | Nashua, NH

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Elida Gagne

WORK EXPERIENCE

St. Joseph Community Services, Inc., Merrimack, NH
Director of Client Services- March 2021- Present

- Work in partnership with the senior management team to achieve short and long term goals including the agency's strategic plan.
- Problem solve day to day food issues and concerns as they arise, and work collaboratively to ensure service delivery to clients is not disrupted whenever possible.
- Oversee all nutrition site locations and ensure Site Coordinators are managing the operations of their nutritional sites as expected, to include supervision of staff and volunteers, meal packing and delivery
- Monitor and audit all aspects of site administration to ensure efficiency of operation and progress towards compliance with state regulation, policies and procedures.
- Coordinate the development and implementation of goals, objectives, procedures and work standards for nutrition sites, staff and volunteers.
- Provide oversight and direction to the agency's Safety Committee to ensure compliance with policies and procedures as well as state regulation

St. Joseph Community Services, Inc., Merrimack, NH
Program Director- June 2018- March 2021

- Responsible for overall management of day to day programming, operations and collaborations for the nutrition sites and program administrative staff.
- Develop and direct the implementation of goals, objectives, procedures and work standards for nutrition sites and program administrative staff.
- Attend external meetings and foster collaborative working relationships with other members of the aging network.
- Oversee the handling and resolution of day to day food issues and concerns. Make recommendations and implement changes for both immediate issues and ongoing issues.
- Actively recruit, interview & hire site personnel

St. Joseph Community Services, Inc., Merrimack, NH
Program Outreach Manager- March 2016- June 2018

- Oversee volunteer recruitment, training, retention, and record keeping
- Responsible for volunteer trainings and events
- Assist in the recruitment, interviewing, and hiring of site personnel
- Manage, process, and monitor Medicaid paperwork for the Choices for Independence Program (CFI)
- Coordinate and facilitate Project Council events
- Assist with recording and distribution of daily, weekly, monthly and quarterly paperwork

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- Assist with updating and maintaining Site Reference Manual, and other related procedures
- Actively participate as a member of SCJS Join Loss Management Committee

St. Joseph Community Services, Inc., Merrimack, NH
Assistant Program Manager- August 2014- March 2016

- Responsible for assisting the Program Department in the day-to-day operations of the nutrition sites
- Help to monitor and audit all aspects of site administration including, intake completion and submission, food safety, food quality, etc.
- Assist in the handling of daily, weekly, monthly, and quarterly paperwork for the Program Department
- Collaborate as a team player to manage varying tasks depending on need

Big Brothers Big Sisters of Greater Manchester
Events Intern- May 2014-August 2014

- Assist with the planning and implementation of major fundraising events: Mini Golf Tournament
- Contact potential sponsors/donors- phone, email, in person meetings/Track sponsors and donors
- Assist in the creation of press releases for events, email blitz, other advertisement

Electric Insurance Company, Beverly, MA
Personal Lines Underwriter/ April 2013 – May 2014

- Diligently analyze and make decisions on underwriting referrals from New Business and Customer Service – phone, email and service desk support tickets
- Accountable for consistently monitoring the profitability of several states
- Review and take necessary action on claims risk alerts
- Generate non-renewal and conditional renewal notices in conjunction with state statutes

Electric Insurance Company, Beverly, MA
Agency Services Specialist/ September 2010 - April 2013/ New Policy Sales Consultant/ June 2009 - September 2010

- Support agents over the phone- product awareness, new business, customer services, underwriting
- **Marketing Representative**- the “go-to” person for the agency partners located in the state of Connecticut. Involved travel and relationship building/managing
- Co-Managed the Bookroll Process- quoting and converting business from other insurance carriers

EDUCATION
Institute For Nonprofit Management And Leadership, Core Certificate Program, May 2016
Providence College, 2009/ Bachelor of Science – Marketing

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Jon Eriquezzo

PROFESSIONAL HISTORY

President and CEO 2020 - Present

St. Joseph Community Services, Inc. Merrimack, NH

Vice President 2019

St. Joseph Community Services, Inc. Merrimack, NH

Responsible for all operations of the organization, finance, programs, fundraising, marketing and development.

Vice President of Innovation 2016 - 2019

Crotched Mountain Foundation, Greenfield, NH

Researched and developed new business opportunities and contributed to the growth of the school population. Represented the organization on a state and national level. Acted as the legislative liaison, researching legislation in multiple states and providing testimony at public hearings. Also served as the director of the assistive technology division (ATECH Services), the Refurbished Equipment Marketplace, and provided management oversight of the HUD housing projects in NH, ME, and NY.

Executive Director 2006 - 2016

Crotched Mountain Residential Services, Greenfield, NH

Supervision and management of housing, residential and day services for 250+ children, adults, and seniors across NH, MA, ME, and NY. Managed a budget of more than 20 million dollars, with responsibility for a workforce of 400+ staff.

Director of Residential Services 2001 - 2006

Crotched Mountain Rehabilitation Center, Greenfield, NH

Supervision and management of residential services for 80+ children and young adults affected by a variety of disabling conditions

Vice President of Sales and Marketing 2000 - 2001

Cyclone Direct, Londonderry, NH

Start-up Telecommunications Company. Responsible for national sales and marketing activities. Was promoted from the position of Director of Community Relations

Director of Residential Services 1999 - 2000

LifeStream, Inc., New Bedford, MA

Responsible for supervision and management of residential services for approximately 45 individuals with developmental disabilities. Managed program, budgets, policy development, staff supervision and contract monitoring

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Director of Residential Services 1998 - 1999

Community Partners, (DSSC), Dover, NH

Supervised and managed residential services for approximately 75 individuals with developmental disabilities

Director of Residential Services 1986 - 1998

The PLUS company, Inc., Nashua NH

Supervised and managed residential services for approximately 60 individuals with developmental disabilities

EDUCATION

Master's Degree, Organizational Management and Leadership

Minor study in Community Counseling

Springfield College School of Human Services, Manchester NH

Certificate, Community Health Care Management

Health Care Finance, Human Resources Management for Health Care,

Health Care Policy & Practice

Antioch New England, Keene, NH

BS, Human Service Administration, *Magna cum Laude*

Springfield College School of Human Services, Manchester NH

Business Administration Courses

Business Law, Personnel Management. Accounting I & II

Franklin Pierce College, Nashua, NH

AWARDS and OTHER

2019- **Leadership New Hampshire Graduate**

The LNH experience broadens each member's perspective by providing a deeper understanding of the issues facing NH and by building connections with fellow classmates, a diverse group of emerging, influential leaders. LNH seeks to improve leadership skills and development through issues education. The LNH experience also exposes Associates to new opportunities to serve their communities and the state.

2011- **Exemplary Leadership and Service Award**, presented by the State of NH Division of Children Youth and Families and Juvenile Justice Services

2008- **Distinguished Member Award,** presented by the NH Partners in Service.

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Kristin Kostecki

EDUCATION

Master of Business Administration (2019)
Fitchburg State University, *Fitchburg, MA*

Bachelor of Science in Human Services (2013)
Springfield College, *Manchester, NH*
Magna cum Laude

CERTIFICATION

Change Management Specialist (CMS) (2019)
Management and Strategy Institute

Six Sigma Lean Professional (SSLP) (2020)
Management and Strategy Institute

EMPLOYMENT

Vice President, St. Joseph Community Services, Inc. – Meals on Wheels, Merrimack, NH
August 2020 – Present
Manage day to day operations of the organization including programs and finance.

Account Specialist, Curriculum Associates, Billerica, MA
May 2019- August 2020
Managed customer accounts through data systems including, Salesforce, custom platforms as well as Microsoft Office Suite. Prepared and analyzed data including growth and usage metrics to inform customers of their success and areas for growth.

Director of Student and Adult Services, Crotched Mountain Rehabilitation Center, Greenfield, NH
2016-2019
Provided oversite of operations for multi-site residential and day programs including personnel supervision, record keeping, financial monitoring, facilities and maintenance function and delivery of support services to clients with healthcare and behavioral health needs. Provided leadership of the Case Management division and directed and coordinated all educational case management, programs and services. Managed a $22 million-dollar operating budget with accountability for budgeting and financial management including profit and loss.

Assistant Director of Residential Services, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2014-2016
Served as second in command to the Executive Director to manage and oversee the daily operation of Residential Services. Provided administrative supervision to over 400 cluster employees including participation, as needed, in the planning, development and management of all residential programs.

Program Coordinator, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2012-2014
Managed the clinical, budgetary and business operations of nine residential programs and provided administrative supervision to over 125 cluster employees.

Program Manager, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2010-2012
Oversight of day to day operations for residential homes providing support to individuals with developmental disabilities.

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Zach Paone

zpaone@hcmow.org

SUMMARY: *As a non-profit leader and former educator with a passion for community collaboration and fundraising, I strive to deliver results for the most vulnerable neighbors of the Southern NH community.*

EDUCATION:

Bachelor of Arts, English, *Summa Cum Laude* — Keene State College, Keene, NH
-Secondary Education Certification — **May 2012**
-Writing Minor — **GPA: 3.9**

PROFESSIONAL EXPERIENCE:

Meals on Wheels of Hillsborough County — October, 2023—Present

(St. Joseph Community Services Inc. DBA Meals on Wheels of Hillsborough County)
Manchester, NH

Director of Development

- In this senior leadership role, I implement strategy to fulfill an annual $1.2 million fundraising campaign
- Supervise 2 full-time Development Department positions: a grant writer and marketing coordinator
- Manage donor relationships across multiple revenue streams, including foundation grants, corporate partnerships, major gifts, bequests, participant donations, and municipal budget requests.
- Steer organization messaging and PR
- Plan and facilitate fundraising events
- Manage donor appreciation cycle, including grant reports, and year-end-tax notices
- Establish and maintain community partnerships
- Represent organization at public events, including national conferences, and in public media
- Organize in-kind donations and facilitated the annual Holiday Gift Drive
- Meet with prospective and active donors and conduct impact tours of programs/services
- Monitor client data to demonstrate progress for awareness, annual reports, and grant stewardship
- Manage federal grant reporting and compliance
- Coordinate fundraising sub-committees for special events and capital projects

Additional Duties on behalf of Meals on Wheels of Hillsborough County

Committee Work: Community Outreach (Chair); AI Governance; 50th Anniversary; Capital Campaign; ARPA Grant; Development BOD (Department Liaison); Southern NH Development Professionals

National Presenter: Meals on Wheels America Conference Speaker for 2024 and 2025 Socialization Panels

Leadership Greater Nashua, Class of 2024

Stepping Stones — April, 2022—October, 2023

Nashua, NH

Development and Communications Coordinator

- Lead fundraising & development efforts for Greater Nashua's drop-in center and transitional housing for homeless youth, satisfying annual grant goals for operating budgets ranging from $240,000 to $797,000
- Wrote appeals, quarterly newsletters, marketing copy, outreach brochures, press releases, and blogs
- Assisted with the development of enrichment programs, with a strong adherence to the Positive Youth Development framework and Trauma-informed care
- Oversaw volunteer management and the onboarding of new staff and volunteers

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- Coached teens and young adults experiencing homelessness in career development, soft-skills training, writing resumes, etc.
- Performed administrative duties as assigned, including inventory management and NH Food Bank orders
- Designed online and peer-to-peer fundraising campaigns
- Participated in regional and state Continuum of Care (CoC) meetings, including the grant writing committee for the YHDP grant, which was awarded to the city of Nashua for the first time in 2023

SAU 12 Londonderry High School **July, 2012—June, 2021**

Londonderry, NH

English Teacher (Grades 9-10) August, 2012—June, 2021

- Developed curriculum, including new courses
- Differentiated instruction for a variety of learning styles across three different academic levels
- Planned dynamic lessons aligned with district initiatives; adapted lessons to reflect best practices
- Contacted parents, case-managers, administrators, guidance counselors and assistants
- Collaborated with professionals from a variety of different departments to maximize student success

Drama Club Head & Co-Advisor October 2012—June, 2021

- Directed two musicals (including a filmed version) and co-advised seven others
- Organized the club's largest annual fundraiser, Haunted Woods, and founded the Improv Comedy Troupe
- Fundraised and managed co-curricular budget through partnerships with parents, teachers, and the community

Extended School Year Special Education Teacher July, 2016—July, 2019

- Taught the ACT and FRIENDS programs for students with autism and developmental disabilities
- Coordinated with numerous local businesses to accommodate weekly enrichment field trips
- Led a team of 3-6 paraprofessionals acting in a one-on-one role with several students

Additional Duties at Londonderry High School:

-English Department Awards Key-Note Speaker	May, 2014—May, 2020
-SAT Associate Supervisor (Proctor)	May, 2013—October, 2019
-Writing Tutor	December, 2017—June, 2019
-Advisory Teacher & Futures Lab Facilitator	January, 2013—June, 2019
-Cooperating Teacher	November, 2015—April 2016

Keene State College Residential Life and Housing Services **Aug 2009-- May 2012**

Keene, NH

Apartment Coordinator & Resident Assistant

2010-2011 *Resident Assistant of the Year*

- Coordinated facilities and maintenance for On Campus Apartments, prioritizing student safety
- Advertised, organized and facilitated community service and educational programs
- Monitored student conduct, and held residents accountable to college policy

COMMUNITY SERVICE:

Merrimack School District Parent Volunteer	**September 2025—Present**
Milford Area Players, Treasurer	**July 2025 — Present**
Bridges: Domestic & Sexual Violence Support, Gala Planning Committee	**July, 2024 –Present**
Rotary Club of Merrimack, Vice-President	**November, 2023—Present**
Merrimack Youth Association, Parent Coach	**March, 2022—November, 2023**

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TIMOTHY P. WIEGAND

EMPLOYMENT EXPERIENCE:

Meals on Wheels of Hillsborough County **September 2004 – Present**
(St. Joseph Community Services, Inc)

Manchester, New Hampshire **March 2023 - Present**
Controller

- Maintain a documented system of accounting policies and procedures.
- Manage outsourced functions to include but not limited to banking, insurance, workers compensation, credit card companies and employee benefits.
- Oversee the operations and staff of the accounting department, including the design of an organizational structure adequate for achieving the department's goals and objectives.
- Oversee the accounting operations of sites in collaboration with the Program Manager, especially control systems, transaction-processing operations, and policies and procedures.
- Prepare agency and program budgets as required in conjunction with appropriate staff.
- Prepare budgets and financial statements for funding requests. Assist in presentation to funding sources.
- Manage agency maintenance, equipment inventory and record storage.
- Apply business knowledge and human resource expertise.
- Provide a wide range of human resource support and advice to management on daily employee relations and performance.
- Identify ways to improve policies and procedures.
- Ensure that accounts payable are paid in a timely manner.
- Ensure that all reasonable discounts are taken on accounts payable.
- Ensure that accounts receivable are collected promptly.
- Ensure payroll is processed in a timely manner.
- Ensure that periodic bank reconciliations are completed.
- Ensure that required debt payments are made on a timely basis.
- Maintain the chart of accounts.
- Maintain an orderly accounting filing system.
- Maintain a system of controls over accounting transactions.
- Issue timely and complete financial statements.
- Coordinate the preparation of the corporate annual report.
- Manage the production of the annual budget.
- Provide financial analyses as needed.
- Prepare all program statistical and financial reports as required by Grantors, Contractors, and Board of Directors for review and approval.
- Work with the Board of Directors, Finance and Audit Committees as required.
- Coordinate the provision of information to external auditors for the annual audit.

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- Comply with local, state, and federal government reporting requirements and tax filings.
- Maintain knowledge of tax codes and how they impact non-profits.

Merrimack, New Hampshire **September 2004 – March 2023**
Staff Accountant/Senior Bookkeeper

- Maintain and control the Accounts Receivable for the organization
- Maintain and control the Accounts Payables for the organization
- Facilitate Payroll
- Reconcile bank and general ledger accounts
- Prepare month end close of Controller
- Maintain employee files
- Provide needed reporting to Bureau of Elderly and Adult Services (BEAS)
- Complete billing and follow up for CFI/Medicaid clients
- Reconcile meals counts for all funding sources
- Maintain record retention log for the organization
- Assist in annual audit
- Direct (Jr.) Bookkeeper
- Maintain open dialog with Senior Staff on fiscal problems, general procedures, and organizational policies

The Stabile Companies **November 2003 – June 2004**
Merrimack, New Hampshire
Assistant Accountant

- Prepared monthly Financial Statements for Stabile-owned companies
- Assisted Lead Accountant preparing various reports for CFO and President

Electronic Data Systems (EDS) **August 2002 – November 2003**
Littleton, Massachusetts
Accounts Receivable Specialist

- Worked with customer to assure accuracy of invoices for prompt payment of invoices
- Assisted customer with migration to paperless, web-based invoices

Corporate Services International **October 2000 –April 2002**
Bedford, New Hampshire
Accountant

- Paid invoices, performed account transfers
- Resolved various issues with corporate rental properties

Animal Protective League of Lorain County **May 1999 – February 2000**
Elyria, Ohio

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Accountant

- Paid invoices, ran payroll, maintained general ledger and various bank accounts
- Prepared Financial Statements for the Executive Director
- Prepared state, city, federal and Bureau of Workers Compensation statements

Chiron Diagnostics Corporation **November 1992 – February 1998**
Oberlin, Ohio
Corporate Fleet Administrator

- Managed a fleet of 460 vehicles with an asset value of $8.2 million
- Fielded and aided customer requests; facilitated the acquisition and disposal of 160 vehicles annually
- Developed a system to track personal use of company vehicles to comply with IRS regulations

Senior Accounts Receivable Administrator **December 1989 – November 1992**

- Maintained and controlled the Accounts Receivable base for the company
- Served as the primary contact with both internal and external auditors and issues concerning Accounts Receivable

EDUCATION/OTHER EXPERIENCE:

Bachelor of Arts in Business Administration, Baldwin-Wallace College
Associate of Applied Science in Microelectronics, Lorain County Community College
Treasurer, Amherst Congregational Church, U.C.C. (2019 - 2023)
Treasurer, St. Peter's United Church of Christ Preschool (1997-2000)
Proficient in Word, Excel, QuickBooks and ServTracker

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State of New Hampshire
Department of Health and Human Services
Amendment #2

This Amendment to the Transportation 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 January 18, 2023 (Item #13), as amended on April 10, 2024 (Item #6), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

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

   June 30, 2028

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

   $1,319,012.70

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.6., to read:

   1.6 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, by deleting and replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C, Payment Terms, by deleting and replacing it in its entirety with Exhibit C – Amendment #2, Payment Terms, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/24/2026
Date

DocuSigned by:
Melissa Hardy
1323A2404ODF495...
Name: Melissa Hardy
Title: Director, DLTSS

Tri-County Community Action Program, Inc.
(Tri-County CAP)

4/23/2026
Date

DocuSigned by:
Jeanne Robillard
4DFF7B1065AD4C3...
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

4/24/2026
Date

DocuSigned by:
Robyn Guarino
74873484494140...
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:

Scope of Services

1. Statement of Work

1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:

1.1.1. Medical/Dental Appointments;

1.1.2. Shopping;

1.1.3. Socialization;

1.1.4. Community Dining/Congregate Meals; and

1.1.5. Volunteer opportunities.

1.2. The Contractor must ensure services are available countywide in Carroll, Coos, and Grafton Counties.

1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.

1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.

1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.

1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.

1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.

1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.

1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.

1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.12. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.

1.13. To comply with the requirements for Title III Services, the Contractor:

1.13.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.16 as it specifically relates to APS;

1.13.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;

1.13.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;

1.13.4. Agrees not to bill or invoice clients and/or their families;

1.13.5. Agrees that all donations support the program for which donations were given; and

1.13.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

1.14. The Contractor must report suspected abuse, neglect, self- neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

1.15. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

1.16. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or voluntary contribution of any type from the individual receiving services referred by APS.

1.17. The Contractor must continue providing services to APS for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.

1.18. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.19. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.

1.20. The Contractor must obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.20.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;

1.20.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and

1.20.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).

1.21. The Contractor must authorize the Department to conduct a Bureau of Adult and Aging Services (BAAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BAAS State Registry check must be provided to the Department upon request.

1.22. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.

1.23. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.

1.24. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.25. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.26. The Contractor must comply with the following staffing requirements:

1.26.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.26.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.26.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.26.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.26.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.26.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.26.4.3. A description of time periods necessary for obtaining staff replacements;

1.26.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.26.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.27. Driver and Vehicle Requirements

1.27.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.27.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.27.1.2. Passenger and wheelchair accessibility; and

1.27.1.3. Availability and functioning of seat belts.

1.27.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.27.2.1. Interior of vehicles are clean and well maintained;

1.27.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;

1.27.2.3. Smoking is prohibited in all vehicles; and

1.27.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:

1.27.2.4.1. Brakes and Tires;

1.27.2.4.2. Side and rearview mirrors and Horn;

1.27.2.4.3. Speedometer and odometer;

1.27.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and

1.27.2.4.5. Heating and air conditioning systems.

1.27.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.27.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

1.27.4.1. Drivers must maintain a valid driver's license; and

1.27.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.28. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.29. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.30. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.31. The Contractor may be required to support reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.31.1. Contractor billing supporting documentation .

1.31.2. Eligibility forms demonstrating client eligibility for services.

1.32. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

1.33.2.1. The number of clients served by town and in the aggregate;

1.33.2.2. Total amount of donations collected;

1.33.2.3. Expenses for services provided;

1.33.2.4. Revenue, by funding source;

1.33.2.5. Total amount of donation and/or fees collected from all individuals;

1.33.2.6. Actual units served;

1.33.2.7. Number of unduplicated clients served;

1.33.2.8. Number of clients served with other funds than through the resulting contract;

1.33.2.9. Unmet need/waiting list;

1.33.2.10. Lengths of time clients are on a waiting list;

1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;

1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;

1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and

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

1.33.3. The Contractor must complete the Semi-Annual Report provided by the Department, and submit the report to the Department by January 31 and July 31 each State Fiscal Year of the Agreement, as appropriate, which must include, but is not limited to, the following data:

1.33.3.1. The number of clients served and rides provided by town/cities and in the aggregate; and

1.33.3.2. A description of the purpose for each trip.

1.33.4. The Contractor must submit a Driver and Vehicle Report in a format approved by the Department upon request by the Department, which must include for services provided in the previous calendar year:

1.33.4.1. Make, model, and owner of each vehicle;

1.33.4.2. Confirmation that each driver was licensed; and

1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.

1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. Performance Measures

1.34.1. The Contractor must ensure each client served meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

1.34.2. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.35. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.36. The Contractor may be required to facilitate reviews of files conducted by the Department on a weekly basis, or as otherwise requested by the Department, that may include, but are not limited to:

1.36.1. Contractor billing supporting documentation .

1.36.2. Eligibility forms demonstrating client eligibility for services.

1.37. The Contractor may be required to ensure staff participate in annual training on Department invoicing and billing processes as provided by the Department.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. <u>Impacts Resulting from Court Orders or Legislative Changes</u>

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

3.2. <u>Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services</u>

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures;

3.3.3.2. Resource directories;

3.3.3.3. Protocols or guidelines;

3.3.3.4. Posters; and

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

Payment Terms

1. This Agreement is funded by:

   1.1. 51% Federal Funds, Older Americans Act Title III – Supportive Services Grant, as awarded on November 8, 2021, October 28, 2022, , and September 30, 2025 by the U.S. Department of Health and Human Services, Administration for Community Living; Assistance Listing Number (ALN) 93.044; FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

   1.2. 49% General Funds

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.

   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Section 3.1., Table 1 – SFY 2023 through Section 3.6., Table 6 – SFY 2028, below:

   3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	349	$14.10 per one way trip	$4,920.90
Coos County, NH	6,700	$14.10 per one way trip	$ 94,470.00
Grafton County, NH	1,833	$14.10 per one way trip	$25,845.30
TOTAL	**8,882**	**$14.10 per one way trip**	**$125,236.20**

   3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	786	$14.10 per one way trip	$11,082.60
Coos County, NH	15,619	$14.10 per one way trip	$220,227.90
Grafton County, NH	4,400	$14.10 per one way trip	$62,040.00
TOTAL	**20,805**	**$14.10 per one way trip**	**$293,350.50**

   3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Coos County, NH	12473	$14.10 per one way trip	$175,869.30
Grafton County, NH	3,492	$14.10 per one way trip	$49,237.20
TOTAL	**15,965**	**$14.10 per one way trip**	**$225,106.50**

   3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted

Coos County, NH	12473	$14.10 per one way trip	$175,869.30
Grafton County, NH	3,492	$14.10 per one way trip	$49,237.20
TOTAL	**15965**	**$14.10 per one way trip**	**$225,106.50**

3.5. Table 5 – SFY 2027 (12 months, 7/1/2026 – 6/30/2027)

Geographic Area	Units Granted	Rate	Funds Granted
Coos County, NH	12473	$14.10 per one way trip	$175,869.30
Grafton County, NH	3,492	$14.10 per one way trip	$49,237.20
TOTAL	**15965**	**$14.10 per one way trip**	**$225,106.50**

3.6. Table 6 – SFY 2028 (12 months, 7/1/2027 – 6/30/2028)

Geographic Area	Units Granted	Rate	Funds Granted
Coos County, NH	12473	$14.10 per one way trip	$175,869.30
Grafton County, NH	3,492	$14.10 per one way trip	$49,237.20
TOTAL	**15965**	**$14.10 per one way trip**	**$225,106.50**

4. Reserved

5. The Contractor shall submit billing of claims to the Department on a monthly basis, at minimum, no later than the fifteenth (15th) working day of the month following the month in which the services were provided, and in accordance with a submission process as determined by the Department.

   5.1. The Contractor shall submit source documentation that aligns with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department. Source documentation may include, but are not limited to, driver logs that reflect the number of trips your agency is billing for in that claims period, as applicable.

   5.2. The Contractor shall submit summary sheets that align with the billing submissions to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided following a submission process as determined by the Department with prescribed attestation language.

6. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted billing claims.

7. The final billing claims and source documentation for authorized expenses shall be due to the Department no later than (40) days after the contract completion date as specified in Form P-37, General Provisions Block 1.7 Completion Date.

8. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between

State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

9.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

9.4. Any Contractor that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

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

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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: E888773E-ACB5-8D6A-80A2-F07787A94EDD

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: 4/22/26

_____
Signature of Elected Officer
Name: Gabrielle O'Malley
Title: Board Chair

Docusign Envelope ID: E888773E-ACB5-8D6A-80A2-F07787A94EDD

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 Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	**CONTACT NAME:** Lindsey Goodrich **PHONE (A/C, No, Ext):** (603) 669-3218 **FAX (A/C, No):** (603) 645-4331 **E-MAIL ADDRESS:** manch.certs@crossagency.com
INSURED Tri-County Community Action Program, Inc. 30 Exchange St Berlin NH 03570-1911	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** Philadelphia Indemnity Ins Co — 18058 **INSURER B :** Granite State Health Care and Human Services Self- **INSURER C :** **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] N/A If yes, describe under DESCRIPTION OF OPERATIONS below			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

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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]D4C3

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

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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

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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	$

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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	$		

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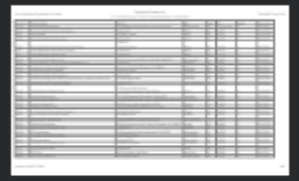

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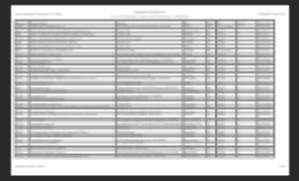

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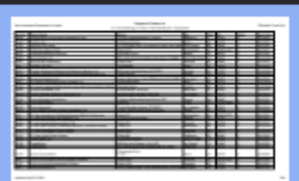

New Hampshire Department of Justice

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

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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

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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

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

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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.

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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.

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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

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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

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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

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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

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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

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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

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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.

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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.

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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.

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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:

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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.

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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.

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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.

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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.

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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.

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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.

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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

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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.

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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

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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

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	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

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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%.

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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.

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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.

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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

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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

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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.

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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.

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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

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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

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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.

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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.

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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

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Leone, McDonnell & Roberts
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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.

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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.

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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

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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.

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FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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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.

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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*

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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:

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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

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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.

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*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