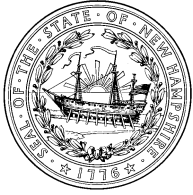


54 - 7/8/26



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

Lori A. Weaver
 Commissioner

Katja S. Fox
 Director

129 PLEASANT STREET, CONCORD, NH 03301
 603-271-9544 1-800-852-3345 Ext. 9544
 Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

June 11, 2026

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a contract with JSI Research & Training Institute, Inc. (VC#161611), Bow, NH, in the amount of \$227,435 to provide technical assistance and other support to the Governor’s Commission on Addiction, Treatment and Prevention for a range of programs related to the New Hampshire Alcohol and Other Drug (AOD) Continuum of Care System, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2027. 100% General Funds.

Funds are available in the following account for State Fiscal Year 2027, with the authority to adjust budget line items within the price limitation through the Budget Office, if needed and justified.

05-95-92-920510-33820000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: DIVISION FOR BEHAVIORAL HEALTH, BUREAU OF DRUG AND ALCOHOL. GOVERNOR COMMISSION FUNDS (100% General Funds)

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	102-500731	Contracts for Prog Svc	92058511	\$227,435
			Total	\$227,435

EXPLANATION

The purpose of this request is to provide technical assistance (TA) and other support to the Governor’s Commission on Addiction, Treatment, and Prevention (Commission) and its associated taskforces, subgroups, and statewide initiatives to ensure the effective functioning of the Commission in accordance with RSA 12-J, and to support the Commission’s ability to guide, coordinate, and advance statewide prevention, treatment, and recovery efforts.

The Contractor will provide administrative support to the Commission, taskforces and subgroups that includes preparing and distributing Commission meeting packets, taking meeting minutes, coordinating presenters, and maintaining membership records. The Contractor will also design and publish reports at the direction and request of the Commission, in accordance with RSA 12-J:4. Additionally, the Contractor will provide technical assistance and consultation that includes supporting strategic planning activities such as conducting focus groups, key informant

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 2 of 2

interviews, and facilitating public listening sessions; submitting identified TA requests to the Commission for approval; and providing summary reports of completed TA requests. Lastly, the Contractor will prepare and update relevant content for publication on the Governor's Commission website.

The Department will monitor services by reviewing quarterly, semi-annual and end-of-year progress reports provided by the Contractor.

The Department selected the Contractor through a competitive bid process using a Request for Proposals (RFP) that was posted on the Department's website from February 27, 2026, through April 10, 2026. The Department received three (3) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached. The Contractor received the overall highest combined technical and cost score; this was not a low-cost bid.

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

Should the Governor and Council not authorize this request, the Governor's Commission on Addiction, Treatment, and Prevention will lack the technical assistance and other support necessary to fulfill its responsibilities in accordance with RSA 12-J. This lack of support could diminish transparency and stakeholder engagement, and slow statewide efforts to guide, coordinate, and advance AOD prevention, treatment, recovery, and problem gambling initiatives across New Hampshire.

Area served: Statewide.

Respectfully submitted,



For:

Lori A. Weaver
Commissioner

**New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet**

Project ID # RFP-2027-DBH-19-ADMIN

Project Title Administrative Support to the Governor's Commission on AOD and Prevention Program

	Maximum Points Available	Growth Partners, LLC	JSI Research & Training Institute, Inc	Partnership for Public Health
Technical				
Ability/Work Plan (Q1)	275	270	273	250
Experience/Knowledge (Q2)	175	173	170	130
Capacity/Staffing (Q3)	250	240	245	170
Subtotal - Technical	700	683	688	550
If a Vendor fails to achieve the minimum Technical score stated within the RFP, it will receive no further consideration from the evaluation team and the Vendor's Cost Proposal will remain unopened.				
Cost				
Vendor Cost	250	106	117	250
Vendor Budget Evaluation	50	35	48	35
Subtotal - Cost	300	141	165	285
TOTAL POINTS	1000	824	853	835
TOTAL PROPOSED VENDOR COST		\$250,000	\$227,435	\$106,000

	Reviewer Name	Title
1	Shannon Winn	Finance Manager
2	Lorlette Moir, MPH	Chronic Disease Program Administrator
3	Elizabeth Biron	Governor's Commission on Addiction, Treatment, and Prevention Project Coordinator
4	Jill Burke, MPA	BDAS Bureau Chief

Subject: Administrative Support to the Governor's Commission on AOD and Prevention Program (RFP-2027-I

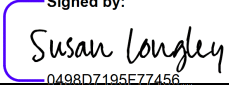
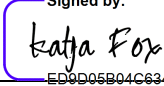
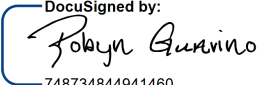
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name JSI Research & Training Institute, Inc.		1.4 Contractor Address 501 South Street, Bow, NH 03304	
1.5 Contractor Phone Number 603-573-3300	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2027	1.8 Price Limitation \$227,435
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Signed by:  Date: 6/15/2026		1.12 Name and Title of Contractor Signatory Susan Longley Executive Vice President, JSI	
1.13 State Agency Signature Signed by:  Date: 6/16/2026		1.14 Name and Title of State Agency Signatory Katja Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) DocuSigned by: By:  On: 6/16/2026			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

9. TERMINATION.

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention
Program**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

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

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

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B**

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide administrative and technical assistance (TA) to the Governor's Commission on Addiction, Treatment, and Prevention (hereinafter referred to as the Governor's Commission), for a range of programs related to the New Hampshire AOD Continuum of Care System in accordance with RSA 12-J.
- 1.2. The Contractor must ensure services are available statewide.
- 1.3. Governor's Commission Addiction, Treatment, and Prevention Support
 - 1.3.1. The Contractor must design and publish reports at the direction and request of the Governor's Commission, in accordance with RSA 12-J:4, Meetings and Reports.
 - 1.3.2. The Contractor must provide administrative support and TA for all Governor's Commission bi-monthly meetings and subgroups, including but not limited to Governor's Commission Taskforces, and their respective meetings as requested by the Department.
 - 1.3.3. The Contractor must provide administrative support and TA that includes, but is not limited to:
 - 1.3.3.1. Attending all Governor's Commission taskforce meetings.
 - 1.3.3.2. Taking meeting minutes for each Governor's Commission bi-monthly meetings and subgroup, including preparing minutes for approval.
 - 1.3.3.3. Preparing and distributing the Governor's Commission meeting packet that is comprised of the current agenda and meeting minutes from the previous Governor's Commission meeting to be voted on by the Governor's Commission.
 - 1.3.3.4. Providing hard copies of the Governor's Commission meeting packets for Governor's Commission meetings.
 - 1.3.3.5. Communicating with the Governor's Commission Taskforce Chairpersons and subgroup leads to prepare agendas.
 - 1.3.3.6. Coordinating with presenters, including contacting, confirming, collecting and distributing materials (.e.g. slides, handouts).
 - 1.3.3.7. Performing additional tasks, administrative functions, and TA activities as requested by the Department to support the operations of the Governor's Commission, including, but not limited to:
 - 1.3.3.7.1. Sharing data with the Department and the Department's evaluation Contractor to meet the deliverables required under RSA 12-J:5.
 - 1.3.3.7.2. Supporting strategic planning activities including, but not limited to:

^{Initial}
Sl

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B**

- 1.3.3.7.2.1. Scheduling and conducting focus groups and key informant interviews in support of strategic planning, using data collection protocols approved by the Department.
 - 1.3.3.7.2.2. Scheduling and facilitating a minimum of four (4) regional public listening sessions; using facilitation protocols approved by the Department.
 - 1.3.3.7.2.3. Analyzing qualitative data from all strategic planning and listening session activities for submission to the Department and appropriate Taskforce Chair.
 - 1.3.3.7.2.4. Updating the NH Governor's Commission on Addiction, Treatment, and Prevention Action Plan Strategy Funding Source Crosswalk SFY27.
- 1.3.4. Providing consultation and recommendations to enhance work of respective Taskforces and other subgroups including, but not limited to:
- 1.3.4.1. Submitting identified TA requests to the Governor's Commission for approval.
 - 1.3.4.2. Providing guidance and support to complete approved requests.
 - 1.3.4.3. Providing summary reports of completed TA to the Governor's Commission.
 - 1.3.4.4. Developing and implementing a client satisfaction survey for distribution twice a year to Governor's Commission and Task Force members.
 - 1.3.4.5. Assisting with developing and implementing standard operating procedures for all Governor's Commission functions for annual review and updating.
- 1.3.5. The Contractor must update membership lists for the Governor's Commission and each subgroup, including Task Forces as requested.
- 1.3.6. The Contractor must ensure Governor' Commission members file a Statement of Financial Interests as required by RSA 15-A, Financial Disclosure. Disclosure form: [Financial Interest RSA 15-A and 12-G | New Hampshire Secretary of State](#).
- 1.3.7. The Contractor must prepare updated content for the Governor's Commission web page and associated subpages on: [The Governor's Commission on Addiction, Treatment, and Prevention | New Hampshire Department of Health and Human Services](#). The Contractor must:
- 1.3.7.1. Submit all finalized content, including annual schedule of meetings, reports, minutes, and other materials to the Department for review and approval. The Department shall publish all approved content to the website; and

Initial
Sl

New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B

- 1.3.7.2. Collaborate with the Department to consolidate, migrate, and maintain all content onto a single domain per the recommendations in the Legislative Audit issued by the Office of the Legislative Budget Assistant, in accordance with Observation No. 15 of the audit recommendation: "We recommend the GCATP consolidate all website content on a single domain."
- 1.3.8. The Contractor must coordinate with the Governor's Commission and the Department to ensure requirements in RSA 12-J, Governor's Commission on Addiction, Treatment, and Prevention are met.
- 1.4. Work Plan
 - 1.4.1. The Contractor must provide an annual Work Plan to the Department for approval, that defines the activities, deliverables, and timelines for all required services, within the first month of the state fiscal year. Thereafter, any changes to the approved annual Work Plan must themselves be approved by the Department in writing before implementation.
- 1.5. The Contractor must coordinate a kickoff meeting with the Department, within 30 days of the contract effective date, to review:
 - 1.5.1. Timelines;
 - 1.5.2. Expectations and priorities; and
 - 1.5.3. Meeting schedules, communication channels and reporting plans.
- 1.6. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department, to review the status of all requirements within this Agreement, including, but not limited to:
 - 1.6.1. The Work Plan for all requirements within this Agreement, for the upcoming quarter.
 - 1.6.2. Anticipated staffing needs for the upcoming quarter.
 - 1.6.3. Potential issues that may impact deliverables and outcomes and suggested mitigation strategies.
 - 1.6.4. Monthly financial reports that clearly identify actual expenditures incurred in the fulfillment of this agreement.
- 1.7. 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.
- 1.8. Reporting
 - 1.8.1. The Contractor must submit quarterly written progress reports to the Department related to scope of work which includes, but is not limited to:
 - 1.8.1.1. A summary of the key work performed during the quarterly period.
 - 1.8.1.2. Encountered and anticipated issues and/or challenges, including mitigation strategies as applicable.

SL

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B**

- 1.8.1.3. Scheduled work for the upcoming quarterly period.
- 1.8.1.4. Information regarding focus groups and listening sessions.
- 1.8.2. The Contractor must provide semi-annual reports, including aggregate, de-identified data only, for the Governor's Commission in accordance with RSA 12-J:4, Meetings and Reports.
- 1.8.3. The Contractor must submit an End-of-Year Report no later than sixty (60) days after the end of the state fiscal year which includes, but is not limited to:
 - 1.8.3.1. An overview of work completed during the state fiscal year, including accomplishments with regards to meeting program goals.
 - 1.8.3.2. End-of-Year Financial Report.
 - 1.8.3.3. Other key data and metrics as requested by the Department in a format specified by the Department.
- 1.9. Background Checks
 - 1.9.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 1.9.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 1.9.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.
- 1.10. Confidential Data
 - 1.10.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
 - 1.10.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss confidential data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.
 - 1.10.3. The Department and the Contractor shall not exchange protected health information as defined in Health Insurance Portability and Accountability Act (HIPAA), personally identifiable information, or any type of information that may be used to determine, distinguish, or trace an individual's identity. In the event there is any inadvertent disclosure of any such information, the Contractor shall ensure the return or destruction of the information and that it is held confidential.
 - 1.10.4. The Contractor agrees data obtained under this Agreement may not be used for

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B**

any other purposes that are not indicated in this Agreement.

1.11. Department Owned Devices, Systems and Network Usage

1.11.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, each End User must:

1.11.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.11.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.11.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.11.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.11.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

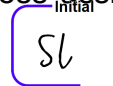
1.11.1.6. Not install non-standard software on any Department web page unless authorized by the Department's Information Security Office or designee;

1.11.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

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

1.11.1.9. Agree when utilizing the Department's email system:

1.11.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".



Contractor Initials

Date 6/15/2026

New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B

of the services ("Transition Services") from the Contractor to the Department and, if applicable, the new Contractor ("Recipient") engaged by the Department to assume the services. Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

- 1.12.1.2. The Contractor must assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.
- 1.12.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department data is complete.
- 1.12.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
- 1.12.1.5. In the event the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
- 1.12.1.6. In the event the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.12.2. Completion of Transition Services

- 1.12.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) ^{Initial} business days after

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B**

the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.12.2.2. Once all parties agree the data has been migrated the Contractor will have thirty (30) days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.12.3. Disagreement over Transition Services Results

1.12.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within fifteen (15) business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

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

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. Credits and Copyright Ownership

3.2.1. 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."

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

3.2.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to reports, protocols, guidelines, brochures, posters, and resource directories.

SL

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and Prevention Program
EXHIBIT B**

3.2.4. 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 keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the 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. Records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and
Prevention Program**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Contractor, based on criteria specified in 2 CFR §200.331.
 - 2.2. The Indirect Cost Rate for this Agreement is in the attached Budget Sheet.
3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment in accordance with Section 3 above.
 - 4.4. Includes supporting documentation with each invoice, labeled by budgeted line item, including, but not limited to, proof of expenditures, receipts for purchases, time sheets, and payroll records, as applicable.
 - 4.5. Is completed, dated and returned to the Department to initiate payment.
 - 4.6. Is assigned an electronic signature and is emailed to invoicesforcontracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) calendar days of receipt of each invoice and any required supporting documentation, subsequent to approval of the submitted invoice.
6. The final invoice and any required supporting documentation shall be due to the Department no later than forty (40) calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and
Prevention Program**

EXHIBIT C

7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost 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.
8. If applicable, the Contractor must notify the Department of any revisions, updates, or extensions to the Contractor's federal negotiated indirect cost rate agreement (NICRA) by submitting a copy of the revised NICRA to the Department within five (5) business days of the Contractor's receipt of the NICRA from the cognizant federal agency.
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 is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 9.1.3. Condition C - The Contractor is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. If Condition A exists, the Contractor must 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 must submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor must 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 must submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 9.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.

**New Hampshire Department of Health and Human Services
Administrative Support to the Governor's Commission on AOD and
Prevention Program**

EXHIBIT C

- 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 must return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception, within sixty (60) days.
10. If applicable, the Contractor must request disposition instructions from the Department for any equipment, based on 2 CFR 200.313, purchased using funds provided under this Agreement.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	JSI Research & Training Institute, Inc.
Budget Request for:	RFP-2027-DBH-19-ADMIN-01
Budget Period	Upon G&C Approval through June 30, 2027
Indirect Cost Rate (if applicable)	15%
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$129,640
2. Fringe Benefits	\$61,410
3. Consultants	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$0
6. Travel	\$3,000
7. Software	\$0
8. (a) Other - Marketing/ Communications	\$0
8. (b) Other - Education and Training	\$3,300
8. (c) Other - Other (specify below)	\$0
Other - Tableau licence	\$420
Other (please specify)	\$0
Other (please specify)	\$0
Other (please specify)	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$197,770
Total Indirect Costs	\$29,665

Contractor Initials: Initial
SL

Date: 6/15/2026

Exhibit C-1 Budget

TOTAL	\$227,435	
--------------	------------------	--

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

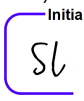
A. Definitions

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

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

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

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements


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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

Contractor Initials 

New Hampshire Department of Health and Human Services


Exhibit D

DHHS Information Security Requirements

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements


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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements


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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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


Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

Contractor Initials 

New Hampshire Department of Health and Human Services


Exhibit D

DHHS Information Security Requirements

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

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

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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


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

V. LOSS REPORTING

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

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

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

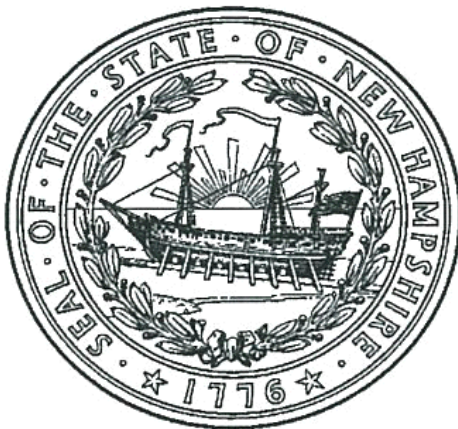
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that JSI RESEARCH & TRAINING INSTITUTE, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on February 17, 2016. 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: **739507**

Certificate Number: **0007927755**



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

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Robert Schlink, 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 JSI Research & Training Institute, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 18, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Susan Longley, Craig Enstad (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of JSI Research & Training Institute, 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: 5/19/2026

Signature of Elected Officer

Name: Robert Schlink

Title: Assistant Clerk

NONPROFIT COVER SHEET

A. Entity Name: Administrative Support to the Governor's Commission on AOD and Prevention Program

JSI Research & Training Institute, Inc., d/b/a Community Health Institute

B. Entity's Contact Information:

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

Name / Phone / Email: Susan Longley, 603-573-3300, susan.longley@jsi.org

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

Amy Daniels

Title: Project Director Signature:

Amy Daniels

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Sandro Galea, MD, MPH, DrPH (Board Chair)	Dean, Washington University School of Public Health
Alina Rocha Menocal (Board Member)	Principal Research Fellow, Politics and Governance, ODI Global
Hafiz Adamjee, MS (Board Member)	Retired, former executive Novartis
Lia Tadesse Begremedhim, MA, MD (Board Member)	Executive Director, Harvard Ministerial Leadership Program, former Minister of Health
Mike Useem, MA, PhD (Board Member)	William and Jacalyn Egan Professor of Management, Wharton School at University of Pennsylvania
Dr. Muka Chikuba-McLeod (Board Member, Ex-Officio)	President/CEO, JSI Research & Training Institute
Dr. Nneka Mobisson (Board Member)	Co-founder and DEO of mymdoc and Faculty Advisor at IHI
Topsy KolaOyeneyin (Board Member)	Managing Partner, Augmentum Advisory
Monica Valdes Lupi	Managing Director for Health, Kresge Foundation

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Susan Longley	JSI Sr. Vice President	\$310,000	\$0

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

E. Check one of the following:

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

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:

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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



State of NH

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

November 12, 2025

JSI Mission Statement:

JSI is dedicated to improving lives through better health and education outcomes for individuals and communities and to providing an environment where people of passion can pursue this cause.



Consolidated Financial Statements and
Report of Independent Certified Public
Accountants and Reports in
Compliance with Uniform Guidance

JSI Research and Training Institute, Inc.

September 30, 2024 and 2023

Contents

	Page
Report of Independent Certified Public Accountants	3
Consolidated Financial Statements	
Consolidated statement of financial position	6
Consolidated statement of activities	7
Consolidated statement of functional expenses	8
Consolidated statement of cash flows	10
Notes to consolidated financial statements	11
Supplementary Information	
Schedule of expenditures of federal awards	24
Notes to schedule of expenditures of federal awards	28
Report of Independent Certified Public Accountants on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	29
Report of Independent Certified Public Accountants on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	31
Schedule of findings and questioned costs	34



GRANT THORNTON LLP

53 State Street, 16th Floor
Boston, MA 02109

D +1 617 723 7900

F +1 617 723 3640

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
JSI Research and Training Institute, Inc.

Opinion

We have audited the consolidated financial statements of JSI Research and Training Institute, Inc. and affiliates (the "Organization"), which comprise the consolidated statements of financial position as of September 30, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of September 30, 2024 and 2023, and the results of its operations 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 of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 the Organization's ability to continue as a going concern for one year after the date 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 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 US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

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

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

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

Supplementary information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures. These additional procedures included 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 US GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 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.

Grant Thornton LLP

Boston, Massachusetts
June 10, 2025

JSI Research and Training Institute, Inc. and Affiliates

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

September 30, 2024 and 2023

ASSETS	2024	2023
Current assets		
Cash and cash equivalents	\$ 175,627,874	\$ 198,258,786
Receivables for program work	64,413,792	79,831,673
Field advances - program	414,536	540,895
Employee advances	110,988	176,555
Inventory	58,157,411	51,056,340
Prepaid expenses and other current assets	<u>15,310,164</u>	<u>18,430,741</u>
Total current assets	314,034,765	348,294,990
Property and equipment, net	5,334,028	6,567,204
Goodwill, net	581,900	727,375
Right-of-use assets	35,959,137	41,961,185
Other assets	<u>1,653,288</u>	<u>3,041,817</u>
Total assets	<u><u>\$ 357,563,118</u></u>	<u><u>\$ 400,592,571</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 60,080,426	\$ 59,658,105
Accrued vacation	4,787,668	4,651,012
Lease liabilities	5,652,473	7,444,243
Advances for program work	<u>133,604,024</u>	<u>176,180,268</u>
Total current liabilities	<u>204,124,591</u>	<u>247,933,628</u>
Long-term lease liabilities	<u>30,652,647</u>	<u>34,822,121</u>
Total liabilities	<u>234,777,238</u>	<u>282,755,749</u>
Net assets		
Without donor restrictions	122,120,139	117,036,234
With donor restrictions	<u>665,741</u>	<u>800,588</u>
Total net assets	<u>122,785,880</u>	<u>117,836,822</u>
Total liabilities and net assets	<u><u>\$ 357,563,118</u></u>	<u><u>\$ 400,592,571</u></u>

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

JSI Research and Training Institute, Inc. and Affiliates

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Net assets without donor restrictions		
Support and revenue		
Public support		
Global Fund	\$ 400,393,311	\$ 415,379,336
Government grants and contracts		
U.S. Government	268,428,164	354,586,872
Commonwealth of Massachusetts	18,803,065	20,585,288
Other grants and contracts	99,280,182	105,338,023
Contributed net assets (see Note 3)	-	291,248
Program income	303,336	166,488
Contributions	50,422	181,469
Net assets released from restriction	184,802	24,497
In-kind project contributions	5,207,551	862,161
Other income	629,526	140,980
Interest income	<u>2,815,917</u>	<u>1,776,163</u>
Total support and revenue	796,096,276	899,332,525
Expenses		
Program services		
International programs	658,852,169	760,016,335
Domestic programs	<u>62,138,674</u>	<u>74,001,338</u>
Total program services	720,990,843	834,017,673
Supporting services		
Management and general	68,598,569	52,945,220
Fundraising	<u>-</u>	<u>21,731</u>
Total supporting services	68,598,569	52,966,951
Other expenses		
Income taxes	442,400	4,422,777
Unallowable costs	<u>980,559</u>	<u>1,219,515</u>
Total expenses	791,012,371	892,626,916
Change in net assets without donor restrictions	5,083,905	6,705,609
Net assets with donor restrictions		
Contributions, net of net asset releases of \$184,802 and 24,497, respectively	<u>(134,847)</u>	<u>49,921</u>
CHANGES IN NET ASSETS	4,949,058	6,755,530
Net assets at beginning of year	<u>117,836,822</u>	<u>111,081,292</u>
Net assets at end of year	<u>\$ 122,785,880</u>	<u>\$ 117,836,822</u>

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

JSI Research and Training Institute, Inc. and Affiliates

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year ended September 30, 2024

	Program Services			Supporting Services		
	International Programs	Domestic Programs	Total	Management and General	Fundraising	Total
Commodities	\$ 357,046,741	\$ -	\$ 357,046,741	\$ -	\$ -	\$ 357,046,741
Freight costs	37,610,562	-	37,610,562	-	-	37,610,562
Salaries	58,450,932	35,858,516	94,309,448	44,302,937	-	138,612,385
Consultants	8,640,591	1,614,791	10,255,382	2,453,195	-	12,708,577
Cooperating national salaries	53,059,098	-	53,059,098	1,128,469	-	54,187,567
Travel	19,979,182	1,276,149	21,255,331	1,744,553	-	22,999,884
Allowance and training	4,204,768	14,816	4,219,584	44,374	-	4,263,958
Subgrants	59,993,259	1,699,437	61,692,696	40,213	-	61,732,909
Subcontracts	12,798,630	17,426,987	30,225,617	156,140	-	30,381,757
Equipment, material and supplies	11,572,456	84,192	11,656,648	1,052,130	-	12,708,778
Other costs	27,904,504	4,142,326	32,046,830	15,377,595	-	47,424,425
Information technology	78,019	-	78,019	891,452	-	969,471
Quality assurance	66,607	-	66,607	-	-	66,607
Equipment over \$5,000	1,921,698	21,053	1,942,751	-	-	1,942,751
VAT	317,571	407	317,978	-	-	317,978
In-kind project expenses	5,207,551	-	5,207,551	-	-	5,207,551
Depreciation and amortization	-	-	-	1,407,511	-	1,407,511
Total expense	\$ 658,852,169	\$ 62,138,674	\$ 720,990,843	\$ 68,598,569	\$ -	\$ 789,589,412

The accompanying notes are an integral part of this consolidated financial statement.

JSI Research and Training Institute, Inc. and Affiliates

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year ended September 30, 2023

	Program Services			Supporting Services		
	International Programs	Domestic Programs	Total	Management and General	Fundraising	Total
Commodities	\$ 376,216,569	\$ -	\$ 376,216,569	\$ -	\$ -	\$ 376,216,569
Freight costs	41,410,482	-	41,410,482	-	-	41,410,482
Salaries	53,235,995	39,228,072	92,464,067	34,488,777	2,509	126,955,353
Consultants	21,890,660	8,678,182	30,568,842	4,125,306	-	34,694,148
Cooperating national salaries	65,219,485	1,581,774	66,801,259	875,014	-	67,676,273
Travel	28,174,875	2,037,035	30,211,910	1,576,128	-	31,788,038
Allowance and training	12,953,687	324,885	13,278,572	568,850	-	13,847,422
Subgrants	46,756,192	583,286	47,339,478	158,030	-	47,497,508
Subcontracts	59,210,032	10,157,643	69,367,675	75,150	-	69,442,825
Equipment, material and supplies	12,714,542	716,540	13,431,082	1,356,069	-	14,787,151
Other costs	33,972,645	10,595,081	44,567,726	7,427,317	19,222	52,014,265
Information technology	161,498	-	161,498	873,822	-	1,035,320
Non-commodity	308,387	-	308,387	-	-	308,387
Quality assurance	38,931	-	38,931	-	-	38,931
Equipment over \$5,000	5,730,415	35,838	5,766,253	-	-	5,766,253
VAT	593,976	63,002	656,978	-	-	656,978
In-kind project expenses	1,427,964	-	1,427,964	-	-	1,427,964
Depreciation	-	-	-	1,420,757	-	1,420,757
Total expense	\$ 760,016,335	\$ 74,001,338	\$ 834,017,673	\$ 52,945,220	\$ 21,731	\$ 886,984,624

The accompanying notes are an integral part of this consolidated financial statement.

JSI Research and Training Institute, Inc. and Affiliates

CONSOLIDATED STATEMENT OF CASH FLOWS

Years ended September 30, 2024 and 2023

Cash flows from operating activities:

Change in net assets	\$ 4,949,058	\$ 6,755,530
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,407,511	1,420,757
(Increase) decrease in operating assets:		
Receivables for program work	15,417,881	(16,248,188)
Field advances - program	126,359	(171,747)
Employee advances	65,567	54,735
Inventory	(7,101,071)	43,038,776
Prepaid expenses and other current assets	3,120,577	(10,049,422)
Right-of-use assets	6,002,048	4,326,258
Other assets	1,388,529	(1,892,358)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	422,321	(17,336,680)
Accrued vacation	136,656	1,883,560
Advances for program work	(42,576,244)	55,147,460
Lease liabilities	(5,961,244)	(4,103,657)
	<u>(22,602,052)</u>	<u>62,825,024</u>

Cash flows from investing activities:

Acquisition of The Manoff Group, net of cash acquired	-	(403,359)
Contributed net assets, net of cash received	-	2,039,409
Acquisition of property and equipment	(28,860)	(1,846,608)
	<u>(28,860)</u>	<u>(210,558)</u>

Net cash used in operating activities

NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS

(22,630,912) 62,614,466

Cash and cash equivalents at beginning of year

198,258,786 135,644,320

Cash and cash equivalents at end of year

\$ 175,627,874 \$ 198,258,786

Supplemental cash flow information:

Cash paid during the year for income taxes	\$ -	\$ 936,475
--	------	------------

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

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****September 30, 2024 and 2023****NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES**

JSI Research and Training Institute, Inc. (“R&T”) was incorporated in the Commonwealth of Massachusetts on April 11, 1979. R&T is a global nonprofit dedicated to improving lives around the world through greater health, education, and socio-economic equity for individuals and communities. As of September 30, 2024, funding is principally from the United States Agency for International Development (“USAID”) and the United States Department of Health and Human Services (“DHHS”).

R&T is the sole member of The Partnership for Supply Chain Management, Inc. (“PFSCM”), InSupply Health Limited (“InSupply”), and the sole shareholder of Community Economics Corporation (“CEC”) and John Snow India Private Limited (“JSIPL”). R&T is accorded with such powers as are typical for a sole member including the power of appointment and removal of the affiliates’ board of trustees, the right to approve amendments to the bylaws and certificate of incorporation, and the right to approve any merger, consolidation, dissolution or transfer of substantial assets of affiliates.

The Partnership for Supply Chain Management (“PFSCM”) was incorporated on February 14, 2005 under the laws of Massachusetts. PFSCM began operations on October 1, 2005. PFSCM’s project teams collaborate with institutions that are among the most trusted names in international public health and development, each offering unique capabilities that ensure that high-quality ARV drugs, HIV tests, and other supplies for treating HIV/AIDS are available to the people, patients, clinicians, laboratory technicians, and others who need them. PFSCM supply chain projects and initiatives strengthen, develop, and manage secure, reliable and cost-effective provision of health products to low- and middle-income countries. PFSCM delivers to 90+ countries globally via a supply chain that is transparent, accountable, and tailored to specific country needs.

InSupply Health Limited (“InSupply”) is domiciled in Kenya where it is incorporated under the Kenyan Companies Act, 2015 as a non-profit organization limited by guarantee. The principal activity is providing supply chain advisory with customized guidance on supply chain management and design.

Community Economics Corporation (CEC) is controlled by R&T and during fiscal year 2024 was engaged in providing information, consulting, and problem-solving services, advice and management. All of CEC’s revenue is received from related parties. As of September 30, 2024, CEC ceased operations and entered dormant status.

John Snow India Private Limited (JSIPL) is controlled by R&T and is engaged in implementing public health programs at scale to support India’s efforts to improve maternal, newborn and child health and nutrition, strengthen immunization systems, reduce the spread of communicable diseases, and build capacity for managing complex supply chains.

R&T and its affiliates, excluding CEC and JSIPL, are tax exempt organizations under 501(c)(3) of the Internal Revenue Code (“IRC”), while InSupply is subject to Kenyan income tax based on the Kenyan Income Tax Act.

JSI Research and Training Institute, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

As of the end of fiscal year 2023, in addition to being the sole member of The Partnership for Supply Chain Management, Inc. (“PFSCM”), InSupply Health Limited (“InSupply”), and the sole shareholder of Community Economics Corporation (“CEC”) and John Snow India Private Limited (“JSIPL”), R&T was also the sole shareholder of John Snow, Inc. (“JSI”) and the sole member of World Education, Inc. (“WEI”) through June 30, 2023, at which time WEI was merged into R&T and no longer exists as a separate legal entity. In addition, through September 30, 2022, JSI was a 40% shareholder of The Manoff Group, Inc. (“TMG”) which was reflected on the financials utilizing the equity method of accounting for investments. Effective October 1, 2022, JSI purchased the remaining shares of TMG’s stock. As a result, TMG’s fiscal year 2023 activity is included in the fiscal year 2023 consolidated financials. Effective October 1, 2023, TMG was merged into R&T and no longer exists as a separate legal entity.

John Snow, Inc. (“JSI”) was an international management-consulting firm organized on May 29, 1975, in the Commonwealth of Massachusetts. JSI provided research and consulting services to public health programs, health care and service sectors. Its mission was to work with clients to improve the quality of their operations. Funding was principally with the United States Agency for International Development. Effective October 1, 2023, JSI was merged into R&T and no longer exists as a separate legal entity.

WEI was founded in 1951 and incorporated in the state of New Jersey. Working in partnership with community, national, and international agencies in Asia, Africa, and the United States, it provided professional assistance in the design and implementation of non-formal adult education programs. These programs integrated functional education with relevant problem-solving aspects of individual growth and national development such as health, nutrition, family planning, childcare, refugee education, agricultural practices, literacy, and income generation. WEI’s financial data is consolidated utilizing its fiscal year-end financial statements, as of and for the year ended June 30, 2023. As noted above, WEI was merged into R&T on June 30, 2023 and no longer exists as a separate legal entity.

The Manoff Group, Inc. (“TMG”) was incorporated December 1, 1988 in the Commonwealth of Massachusetts. TMG provided social and behavior change, strategic program assistance and social marketing services that include: in depth consumer research to better understand and be responsive to client needs; effective and creative social and behavior strategies and communication plans to promote new products, better health and nutrition practices, and increased utilization of program services; skills development training in social marketing; and assistance to strengthen linkage between the government and private sector firms working in social and behavior change programming, marketing and communication.

In fiscal year 2023, R&T and its affiliates, excluding JSI, CEC, JSIPL, and TMG, were tax exempt organizations under 501(c)(3) of the Internal Revenue Code (“IRC”), while InSupply is subject to Kenyan income tax based on the Kenyan Income Tax Act.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

In fiscal year 2024, the consolidated financial statements include the accounts of R&T, InSupply, CEC, JSIPL, and PFSCM, (collectively referred to as the “Organization”). All intercompany balances and transactions have been eliminated in consolidation.

In fiscal year 2023, the consolidated financial statements include the accounts of R&T, WEI, JSI, InSupply, CEC, TMG, JSIPL, and PFSCM, (collectively referred to as the “Organization”). All intercompany balances and transactions have been eliminated in consolidation.

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023*****Basis of Accounting***

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and the changes thereof are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions.

Net Assets With Donor Restrictions - Contributions, grants, and income whose use by the Organization has been limited by donors or grantors to a specific time period or purpose.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Cash and Cash Equivalents

The Organization considers all monies in banks and highly liquid investments with maturity dates of three months or less to be cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments. Total cash held in foreign accounts was \$14,486,457 and \$17,294,403 at September 30, 2024 and 2023, respectively.

Inventory

Inventory consists of in-transit commodities purchased for use in program services. Inventory is valued at the lower of cost or net realizable value.

Property and Equipment

Property and equipment owned by the organization are reported on the basis of cost less accumulated depreciation. Acquisitions of property and equipment in excess of \$5,000 are capitalized. Depreciation is computed using the straight-line method calculated to extinguish the book value of the respective assets over their estimated useful lives (5 - 27.5 years) of the related assets. Property and equipment purchased with grant funds where ownership rests with the donor is expensed at the time of purchase and is returned to the donor or disposed of in accordance with the terms of the grant and/or donor permissions at the conclusion of the grant period.

Revenue Recognition**Grants and Contracts**

The majority of the Organization's revenues are derived from contracts, cooperative agreements, and grants with The Global Fund to Fight AIDS Tuberculosis and Malaria (the Global Fund), and U.S. government agencies, primarily United States Agency for International Development and the United States Department of Health and Human Services.

The Organization recognizes revenue from external organizations for services provided under exchange and non-exchange grants and contracts. Unconditional grants, contracts, and contributions are recognized as revenue in the period received in the appropriate net asset category, based on the existence or absence of donor-imposed restrictions. If donor-imposed restrictions are present, the associated revenue is reported

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023**

as an increase in net assets with donor restrictions and are reclassified to net assets without donor restrictions when the restrictions are met. Grants and contracts revenues whose restrictions are met in the same reporting period are reported as net assets without donor restriction.

Revenues from non-exchange transactions may be subject to conditions in the form of both a barrier to entitlement and a refund of amounts paid (and a release from obligation to make future payments). The Organization recognizes revenue earned from conditional non-exchange grants and contracts as these conditions are satisfied. At September 30, 2024 and 2023, the Organization had \$352,769,212 and \$397,101,328, respectively, of conditional grants and contracts not recognized as revenue in the statement of activities.

Revenues from exchange transactions are recognized as the Organization satisfies performance obligations, which in some cases, mirrors the timing of when related costs are incurred. In the case of the procurement and delivery of commodities revenues are recognized upon receipt by the customer. As of September 30, 2024 and 2023, included in advances for program work is \$77,977,551 and \$99,852,811, respectively, of deferred revenue related to exchange transactions, which will be recognized as revenue upon completion of delivery of commodities and receipt by the customer. Also included in the advances for program work as of September 30, 2024 and 2023, is \$55,626,473 and \$76,327,458, respectively, of non-exchange grant funding received in advance of revenue being earned.

Donated Materials and Services

Donated materials and services are recorded as in-kind project contributions at their estimated fair market value as of the date of receipt and as an expense in the accompanying consolidated statement of activities. Donated services are recognized if the services received create or enhance non-financial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Income Taxes

R&T and PFSCM are exempt from income taxes under Section 501(c)(3) of the IRC (as was WEI) and are not private foundations as described in Section 509. InSupply is an international non-profit, non-governmental organization based in Kenya which is subject to Kenyan income tax based on the Kenyan Income Tax Act but is not subject to US taxation.

JSI, CEC, and TMG were corporations that were subject to Federal, state, and other jurisdiction income taxes. JSIPL is an organization based in India, and therefore, subject to taxation as set by the Indian Revenue Authority.

Accordingly, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. These assets and liabilities are measured using rates expected to be in effect when these timing differences reverse. Valuation allowances are provided to the extent that tax assets are not likely to be recovered.

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax base used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are recognized for all taxable temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. A valuation allowance is established against a deferred tax asset when it is more likely than not that the asset or any portion thereof will not be realized.

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023**

JSI has evaluated its tax positions and believes that there would be no material changes to the results of its operations or financial position as a result of an audit by the applicable taxing authorities, federal or state. JSI has filed all of its known and required returns in a timely manner including, as permitted, allowed extensions. Following administrative practice of the taxing authorities, the tax years 2018 through 2024 remain open years subject to possible examination and review.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Each functional classification includes all expenses related to the underlying operations by natural classification. Natural expenses attributable to more than one functional expense category are allocated using a variety of cost allocation techniques.

Foreign Currency Transactions

Expenses of international operations are measured generally using local currency. Expenses are translated to USD using the first in, first out method of exchange based on the bank rate assigned at transfer. As a result, foreign currency transaction gains and losses are negligible and are included as direct program expenses.

Receivables for Program Work

Receivables for program work are reported at their face amounts less an allowance for credit losses. The Organization evaluates its accounts receivable and establishes the allowance for credit losses based on a combination of specific funder circumstances and credit conditions and based on a history of write-offs and collections. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for credit losses. The allowance for credit losses at September 30, 2024 and 2023 was \$0 and \$0, respectively. Included in receivables for program work is \$56,059,350 and \$71,073,501 of amounts billed and \$8,354,442 and \$8,758,172 of amounts unbilled at September 30, 2024 and 2023, respectively.

Goodwill

Goodwill is the amount by which the cost of acquired net assets in a business combination exceeds the fair value of the identifiable net assets on the date of purchase or valuation.

The Organization has adopted Accounting Standards Update ("ASU") 2014-02, *Intangibles - Goodwill and Other*, to account for goodwill. ASU 2014-02 provides private companies alternative accounting for amortizing goodwill on a straight-line basis over a 10-year useful life, replacing the previous method of subsequent measurement, which required a testing of goodwill for impairment at least annually. Under the new guidance, impairment testing is performed upon the occurrence of a triggering event indicating that the fair value of the entity (or operating units) might be less than its carrying amount and there is no annual goodwill impairment test. When a triggering event occurs, an entity has the option to perform a qualitative assessment to determine whether a quantitative test is needed.

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023**

If that assessment demonstrates that it is not more likely than not that an impairment exists, no further testing is required. On the other hand, if impairment of goodwill is more likely than not, a quantitative test is required that compares the fair value of the entity (or reporting unit) with its carrying value. The amount by which the carrying amount exceeds fair value represents the impairment loss to be recognized, up to the carrying amount of goodwill. Additionally, a company elects to amortize goodwill on a straight-line basis over either 10 years or less than 10 years if a shorter useful life is more appropriate. Further, a company that elects the alternative must also elect whether to test goodwill for impairment at the entity level or the reporting unit level. The Organization has elected to amortize goodwill on a straight-line basis over 10 years and to test goodwill for impairment, when necessary, at the entity level.

No triggering events were identified during fiscal 2024 and 2023.

Leases

Operating lease right-of-use assets ("ROU") and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments using the implicit rate when readily determinable. If the lease does not provide an implicit rate, the Organization uses the risk-free discount rate over the lease term. ROU assets also include adjustments related to lease payments made and lease incentives received at or before the commencement date. The ROU assets are included in other assets, net of accumulated amortization and lease incentives and the related ROU liabilities are included in ROU liabilities in the consolidated statement of financial position. Operating lease expense is recognized on a straight-line basis over the lease term within the appropriate functional category in the statement of activities. Lease terms may include options to extend or terminate the lease when it is reasonably certain the Organization will exercise the option.

Finance lease ROU assets (if any) are included in property, plant, and equipment, net of accumulated amortization and lease incentives, and the related ROU liabilities are included in ROU liabilities, in the consolidated statement of financial position.

The Organization has elected to account for lease and non-lease components as a single component. In addition, the Organization has elected to establish a short-term lease exception policy, permitting the Organization to not apply the recognition requirements to short-term leases (i.e., lease with terms of twelve months or less).

NOTE 3 - ACQUISITION OF TMG

Prior to October 1, 2022, JSI was a 40% shareholder of TMG. Accordingly, JSI's investment in TMG was reflected in the financials utilizing the equity method of accounting. Effective October 1, 2022, JSI purchased the remaining outstanding shares for \$1,700,000 and became the sole shareholder of TMG.

As of the date of acquisition the estimated fair value of the assets and liabilities assumed, net of the existing equity investment was as follows:

Cash and cash equivalents	\$ 1,296,641
Accounts receivable	658,003
Prepaid and other current assets	67,785
Goodwill	727,375
Accounts payable and accrued expenses	(263,901)
Existing equity investment in TMG	(785,903)
	<u>\$ 1,700,000</u>

JSI Research and Training Institute, Inc. and Affiliates
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2024 and 2023

The Organization recorded goodwill of \$727,375 as a result of this acquisition.

Amortization expense on goodwill was \$145,475 during fiscal year 2024.

NOTE 4 - INSUPPLY

InSupply is a non-profit organization under the Kenyan Companies Act, 2015. Effective October 1, 2022, R&T is the sole member and guarantor of InSupply. As of October 1, 2022, the estimated fair value of the assets and liabilities of InSupply were as follows:

Cash and cash equivalents	\$ 2,330,780
Accounts receivable	33,315
Prepaid and other current assets	74
Accounts payable and accrued expenses	<u>(2,072,798)</u>
 Total net assets	 <u>\$ 291,371</u>

As there was no consideration related to this transaction the \$291,371 is reflected in the 2023 consolidated statement of activities as contributed net assets.

NOTE 5 - CONCENTRATION OF CREDIT RISK - CASH

The Organization maintains demand deposits and money market funds at financial institutions. At times, certain balances held in these accounts may not be fully guaranteed by the United States government. The uninsured portions of cash and money market accounts are backed solely by the assets of the financial institution. Therefore, the failure of a financial institution could result in a financial loss to the Organization. However, the Organization has not experienced losses on these accounts in the past and management believes the risk of loss, if any, to be minimal.

NOTE 6 - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION

Property and equipment and accumulated depreciation account balances as of September 30:

	<u>2024</u>	<u>2023</u>
Furniture and equipment	\$ 4,321,686	\$ 4,427,328
Leasehold improvements	<u>13,504,917</u>	<u>13,504,917</u>
 Gross property and equipment	 17,826,603	 17,932,245
 Less: accumulated depreciation	 <u>(12,492,575)</u>	 <u>(11,365,041)</u>
 Property and equipment, net	 <u>\$ 5,334,028</u>	 <u>\$ 6,567,204</u>

Depreciation expense was \$1,262,036 and \$1,420,757 for the year ended September 30, 2024 and 2023, respectively.

JSI Research and Training Institute, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

NOTE 7 - ADVANCES FOR PROGRAM WORK

Advances for program work consist of the following at September 30:

	2024	2023
Bill and Melinda Gates Foundation	\$ 25,578,360	\$ 32,455,067
Various donors	51,304,227	63,557,232
Global Fund	56,721,437	79,602,223
Doris Duke Charitable Foundation	-	565,746
	\$ 133,604,024	\$ 176,180,268

Advances for program work represent refundable advances of cash related from non-governmental organizations. They are reported as advances because there is typically a barrier placed by the granting organization, as well as a right of return if the funds are not used in accordance with the terms of the arrangement with the funding organization. Once the barriers are overcome and there is no longer a right of return, revenue is recognized.

NOTE 8 - DEBT

WEI had a revolving line of credit with a bank with a borrowing limit of up to \$500,000. The loan was payable on demand. Interest was charged by utilizing a fluctuating rate based on the LIBOR (Advantage) rate plus 2.50%. The line is collateralized by a first priority interest in all the assets of WEI. The line of credit remained in effect until May 31, 2023, with no outstanding balance at the time, and was not renewed thereafter.

R&T (JSI prior to October 1, 2023) has a revolving demand loan with a bank. The loan allows for borrowings up to \$6,500,000. Interest is charged by utilizing a fluctuating rate based on a per annum rate equal to 2.00% above the one-month BSBY, payable monthly in arrears, which at September 30, 2024 and 2023 was 7.25% and 7.39%, respectively. The loan is collateralized by a security agreement with a first lien on all business assets of JSI and R&T, including assignment of promissory notes and security documents between the two companies. The bank's agreement to advance funds is subject to an annual review in April. As of September 30, 2024 and 2023, there were no outstanding borrowings under this agreement.

NOTE 9 - CONTINGENCIES

In accordance with the terms of its federal and state grants and contracts, the records of the Organization are subject to audit. The Organization is, therefore, contingently liable for any disallowed costs. Management believes that any adjustment, which might result from such an audit, would be immaterial to the consolidated financial statements.

Provisional indirect cost rates are negotiated with the USAID on an annual basis. As of September 30, 2024 and 2023, actual indirect cost rates have been approved by USAID for JSI Research and Training Institute, Inc. and JSI through December 31, 2021 and WEI through June 30, 2022. Based on favorable past experience, management believes the effects of changes to the overhead rates, if any, would not be material to the consolidated financial statements.

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023****NOTE 10 - NET ASSETS**

Donor restricted net assets as of September 30, 2024 and 2023 are restricted for use in specific programs and/or projects that are specified by the donor.

Included in net assets without donor restrictions as of September 30, 2024 and 2023, is common stock of CEC totaling \$2,050 and \$2,050, respectively.

Included in net asset without donor restrictions as of September 30, 2024 and 2023 is common stock of TMG totaling \$0 and \$43,875, respectively.

As of September 30, 2023, JSI had 875 shares of \$1 par value common stock authorized, issued and outstanding.

As of September 30, 2024 and 2023, JSIPL has 1,000 and 1,000 shares, respectively, of no-par value common stock authorized, and 100 shares issued and outstanding.

NOTE 11 - RETIREMENT PLANS

R&T has a defined contribution profit sharing/401(k) plan covering substantially all of its employees. R&T contributes an amount equal to 7% of the employee's monthly earnings, funded with each month's payroll, to the plan. In addition, employees receive a 100% match on the first 2% of employee contributions made to the plan. Employees are automatically enrolled at 2% either at the time of hire, or annually in July, but may elect to opt out of contributing to the plan. Pension expense was \$7,054,218 and \$4,948,085 for the year ended September 30, 2024 and 2023, respectively.

WEI had a defined contribution tax sheltered annuity plan covering substantially all of its employees. WEI contributed an amount equal to 7% of the employee's monthly earnings, funded with each month's payroll. Additional voluntary contributions may be made by the employees. Participants of the plan are fully and immediately vested when contributions are made. Pension expense was \$415,714 for the year ended June 30, 2023.

JSI had a defined contribution profit sharing/401(k) plan covering substantially all its employees. Employee contributions were voluntary. As of July 1, 2018, JSI contributed an amount equal to 7% of the employee's monthly earnings, funded with each month's payroll. In addition, employees received a 100% match on the first 2% of contributions made to their retirement account. Employees were automatically enrolled at 2% either at the time of hire, or annually in July, but may elect to opt out of contributing to the plan. Pension expense was \$1,029,425 for the year ended September 30, 2023.

PFSCM has a defined contribution profit sharing/401(k) plan covering substantially all of its employees. PFSCM contributes an amount equal to 7% of the employee's monthly earnings, funded with each month's payroll. In addition, employees receive a 100% match on the first 2% of contributions made to the plan. Employees are automatically enrolled at 2% either at the time of hire, or annually in July, but may elect to opt out of contributing to the plan. Pension expense was \$634,091 and \$236,643 for the year ended September 30, 2024 and 2023, respectively.

TMG had a 401(k) Retirement Plan for its employees who met required eligibility requirements. The Plan allowed participants to make a pre-tax contribution as well as a TMG matching percentage up to 4% of the participant's compensation. The Plan also provided for discretionary 401(k) employer profit sharing contributions. For the period January 1, 2023 through September 30, 2023, 401(k) contributions totaled \$191,384.

JSI Research and Training Institute, Inc. and Affiliates

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

NOTE 12 - COMMITMENTS

Operating Leases

R&T leases space for general offices under operating leases expiring from 2024 through 2030. The leases contain renewal options for periods of up to five years.

PFSCM entered into an operating lease agreement for its field office in Woerden, Netherlands that commenced on February 1, 2023. The lease term expires on February 1, 2030. Under the lease agreement, PFSCM has a four-year renewal option through February 1, 2034. The annual base rent under the lease is approximately \$210,800.

Prior to the merger, JSI leased space for general offices under operating leases expiring at various dates through 2030. The leases contain renewal options for five to ten-year periods. These leases were novated to R&T.

WEI, prior to its merger into R&T, leased space for general offices on a year-to-year basis.

During the year ended September 30, 2024, operating lease costs and lease costs under short-term leases were \$7,530,925 and \$0, respectively. During the year ended September 30, 2023, operating lease costs and lease costs under short-term leases were \$6,768,178 and \$1,072,723, respectively.

Future obligations under operating leases as of September 30, 2024 are:

2025	\$ 6,076,762
2026	5,686,104
2027	6,856,692
2028	6,937,426
2029	7,091,003
Thereafter	<u>4,649,965</u>
	<u>\$ 37,297,952</u>

Supplemental information related to operating leases as of September 30, 2024 and 2023, consists of the following:

	<u>2024</u>	<u>2023</u>
ROU assets	\$ 41,961,185	\$ 49,468,669
Accumulated amortization	<u>(6,002,048)</u>	<u>(7,507,484)</u>
ROU assets, net	<u>\$ 35,959,137</u>	<u>\$ 41,961,185</u>
ROU liabilities, current	\$ 5,652,473	\$ 7,444,243
ROU liabilities, non-current	<u>30,652,647</u>	<u>34,822,121</u>
ROU liabilities	<u>\$ 36,305,120</u>	<u>\$ 42,266,364</u>

JSI Research and Training Institute, Inc. and Affiliates**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****September 30, 2024 and 2023**

The following summarizes cash flow and supplemental noncash information related to the Organization's leases for the year ended September 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 7,695,649	\$ 8,542,737
ROU assets obtained in exchange for new lease liabilities	954,169	1,141,435

Supplemental information related to leases as of September 30, 2024 and 2023, consist of the following:

	<u>2024</u>	<u>2023</u>
Weighted-average remaining lease term (in months)	65	77
Weighted-average discount rate	1.82%	1.78%

NOTE 13 - CONCENTRATION OF FUNDING

The Organization received 10% or more of its revenues and support from the following sources for the year ended September 30, 2024 and 2023:

	<u>2024</u>		<u>2023</u>	
	<u>Revenue</u>	<u>% of Total Income</u>	<u>Revenue</u>	<u>% of Total Income</u>
The Global Fund (PfSCM)	\$ 400,393,311	51%	\$ 415,379,336	45%
U.S. Agency for International Development (R&T for FY24; R&T, JSI and WEI for FY23)	\$ 230,953,857	29%	\$ 320,332,065	34%

The end date of the current Global Fund contract is December 31, 2024; based on procurement functions that will extend beyond this date, revenues are estimated to remain the same through fiscal year 2025. PFSCM has submitted a proposal for the Global Fund's consideration to either extend the current contract or issue a new contract. Management anticipates contract continuation at similar terms if PFSCM is the successful bidder.

NOTE 14 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. Given the project-based nature of the Organization's work, the annual budget is structured to break even and ensure that there are sufficient inflows to cover budgeted outflows each year. Any use of the Organization's reserve, which is minimal, is subject to management's review and approval.

JSI Research and Training Institute, Inc. and Affiliates
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2024 and 2023

The following reflects the Organization's financial assets as of September 30 reduced by amounts not available for general use within one-year due donor-imposed restrictions:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 175,627,874	\$ 198,258,786
Receivables for program work	64,413,792	79,831,673
	<u>240,041,666</u>	<u>278,090,459</u>
Total financial assets available within one year		
Less: donor restricted assets	<u>(665,741)</u>	<u>(800,588)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 239,375,925</u>	<u>\$ 277,289,871</u>

The organization also has one committed line of credit with availability of \$6.5 million, which it could draw upon in the event of an unanticipated liquidity need (see Note 8).

NOTE 15 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through June 10, 2025, the date on which the consolidated financial statements were available to be issued.

During the year ended September 30, 2024, the Organization received approximately 34% of its funding from various U.S. government agencies, including USAID which represented 29% of total revenues for this period. In January 2025, the U.S. government paused almost all foreign aid programs and initiated a 90-day review period to assess alignment of programs with current administration policy. Upon completion of this review the vast majority of USAID contracts were cancelled. Given these circumstances, in February 2025 management implemented cost reduction measures including a substantial reduction in force. Given these measures and the Organization's available cash and cash equivalents, management believes that the Organization has sufficient liquidity to meet its liabilities for at least one year from the date of the issuance of these financial statements.

SUPPLEMENTARY INFORMATION

JSI Research and Training Institute, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2024

Federal Grantor/Program Title/Pass-Through Grantor/Program	Pass-Through or Direct	Pass-Through Number	Federal Assistance Listing #	Federal Expenditures	Total Subcontract Expenses
U.S. Department of Agriculture					
Gus Schumacher Nutrition Incentive Program					
Springfield Community SCG Health Script	Pass-through grant	agreement @ 1.26.2023	10.331	\$ 5,943	\$ -
WIC Special Supplemental Nutrition Program For Women, Infants, and Children					
The Opportunity Alliance TOC WIC	Pass-through grant	TOA103124	10.557	36,116	-
SNAP Cluster					
NY Dept of Health NYDOH NYS PANCE	Pass-through grant	DOH01-C36068GG-3450000	10.561	380,874	136,973
Food for Education					
World Food Program WFP/USDA/NEPAL/FFE3 62479	Pass-through grant	Not available	10.608	386,034	172,876
World Food Program WFP/USDA/Nepal/FFE-4	Pass-through grant	Not available	10.608	42,341	13,660
Subtotal AL#10.608				428,375	186,536
USDA					
World Food Program WFP/USDA/CAM/MGD FFE	Pass-through grant	Not available	10.U57	480,519	-
Subtotal U.S. Department of Agriculture				1,331,827	323,509
U.S. Department of Justice					
Treatment Court Discretionary Grant Program					
NH Department of Justice NH DOJ DCATT 2.0	Pass-through grant	15PBJA-21-GG-04133-DGCT	16.585	63,691	-
NH Department of Justice NH DOJ DCATT 2.0	Pass-through grant	15PBJA-21-GG-04133-DGCT	16.585	70,980	-
Subtotal AL#16.585				134,671	-
Comprehensive Opioid, Stimulant, and other Substances Use Program					
County of Cumberland Pathways for ME	Pass-through grant	15PBJA-23-GG-02392-COAP	16.585	22,033	-
NH Department of Justice NH DOJ COSSAP	Pass-through grant	2024COSSAP10	16.585	6,149	-
Subtotal AL#16.585				28,182	-
Subtotal U.S. Department of Justice				162,853	-
U.S. Department of Labor					
U.S. Department of Labor International Labor Programs	Direct grant	N/A - Direct grant	17.401	296,775	40,976
Subtotal U.S. Department of Labor				296,775	40,976
U.S. Department of State					
Weapons Removal and Abatement					
U.S. DEPARTMENT OF STATE DOS/LAOS/WVMF 62458	Direct grant	N/A - Direct grant	19.800	53,098	-
U.S. DEPARTMENT OF STATE DOS/LAOS/LAWANO EOR 62473	Direct grant	N/A - Direct grant	19.800	450,036	-
U.S. DEPARTMENT OF STATE DOS/LAOS/US MED FUND UXO	Direct grant	N/A - Direct grant	19.800	9,459	-
Subtotal United States Department of State				512,593	-
U.S. Department of transportation					
Highway Safety Cluster					
RI Department of Labor National Priority Safety Programs	Direct grant	N/A - Direct grant	20.616	10,997	-
Subtotal U.S. Department of transportation				10,997	-
U.S. Department of the Treasury					
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS					
ECONOMIC DEV & INDUS CORP BOSTON OWD PHASE III	Pass-through grant	Not available	21.027	1,860	-
City of Denver CODENVER AIAN Healing COV	Pass-through grant	HRCRS-202366493-00	21.027	8,933	-
ECONOMIC DEV & INDUS CORP EDIC / OWD PHASE II 61305	Pass-through grant	0504500601	21.027	49,289	6,098
Subtotal U.S. Department of the Treasury				60,082	6,098
State and Tribal Indoor Radon Grants					
NH DHHS NH DHHS PHPS FY24	Pass-through grant	agreement @ 12.6.2021	66.032	56,580	-
				56,580	-
Performance Partnership Grants					
NH DHHS NH DHHS PHPS FY24	Pass-through grant	agreement @ 12.6.2021	66.605	10,261	-
NH DHHS NH DHHS PHPS FY25	Pass-through grant	agreement @ 12.6.2021	66.605	2,967	-
				13,218	-
Environmental Justice Thriving Communities Grantmaking Program (EJ TCGM)					
US EPA EPA MAP EJ Grants	Direct grant	N/A - direct grant	66.615	578,516	-
Subtotal Environmental Protection Agency				648,314	-
U.S. Department of Education					
Adult Education - Basic Grants to States					
DPTMNTS OF EDU-NEW ENGLND NELRC CT FY25	Pass-through grant	Not available	84.002A	3,630	-
DPTMNTS OF EDU-NEW ENGLND NELRC-CT	Pass-through grant	Not available	84.002A	8,663	-
Subtotal AL#84.002A				12,293	-
Education Research, Development and Dissemination					
AMER INST FOR RESEARCH AIR/IES/NETWRK LEAD 61276	Pass-through grant	524040002	84.305N	70,447	-
AMER INST FOR RESEARCH AIR/IES/TSTM 61280	Pass-through grant	520500001	84.305N	269,263	131,250
WESTED WESTED/DOE/IES/NRCY 61278	Pass-through grant	S-00018580	84.305N	3,938	-
Subtotal AL#84.305				343,648	131,250
COVID-19 - Education Stabilization Fund					
Hampton University HMPTN UNIV - VA Workforce	Pass-through grant	Not available	84.425	93,179	-
				93,179	-
AMER INST FOR RESEARCH					
AIR-IET/OCTAE/NCTN 61296	Pass-through grant	GS00F347CA/BPS#91990020a0014	84.U03	250,753	-
JOBS FOR THE FUTURE, INC. JFF/OCTAE/DIGTL LIT 61273	Pass-through grant	Not available	84.U11	332,603	-
MATHEMATICA INC. MATHEMATICA/NCTN 61282	Pass-through grant	Not available	84.U14	6,776	-
RTI International RTI/OCTAE-EARN/NCTN 61272	Pass-through grant	Not available	84.U19	93,728	-
RTI International RTI/OE/IET/NCTN 61297	Pass-through grant	898-17-20-06	84.U20	36,556	-
RTI International EARN-2_RTI/ET-DOE/OCTAE	Pass-through grant	16-312-0217730-67940L	84.U36	14,117	-
JOBS FOR THE FUTURE, INC. DRAW2_JFF-OCTAE_FY25-27	Pass-through grant	21-237	84.U37	12,780	-
Subtotal US Department of Education				1,196,433	131,250
U.S. Department of Health and Human Services					
Public Health Emergency Preparedness					
Cambridge Health Alliance CHA BPS REG 4AB	Pass-through grant	agreement @ 1.25.2024	93.069	106,102	-
NH DHHS NH DHHS PHPS FY24	Pass-through grant	agreement @ 12.6.2021	93.069	70,800	-
NH DHHS NH DHHS PHPS FY25	Pass-through grant	agreement @ 12.6.2021	93.069	31,010	-
				207,912	-
Environmental Public Health and Emergency Response					
MA Dept. of Public Health MDPH Asthma	Pass-through grant	RFR 500224	93.070	15,237	-
NH DHHS NH DHHS PHPS FY24	Pass-through grant	agreement @ 12.6.2021	93.070	4,121	-
NH DHHS NH DHHS PHPS FY25	Pass-through grant	agreement @ 12.6.2021	93.070	843	-
				20,201	-

The accompanying notes are an integral part of this schedule.

JSI Research and Training Institute, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2024

Federal Grantor/Program Title/Pass-Through Grantor/Program	Pass-Through or Direct	Pass-Through Number	Federal Assistance Listing #	Federal Expenditures	Total Subcontract Expenses
Birth Defects and Developmental Disabilities - Prevention and Surveillance					
FASD United Inc	Pass-through grant	agreement @ 12/6/22	93.073	\$ 45,150	\$ -
Advancing System Improvements for Key Issues in Women's Health					
DHHS	Direct grant	N/A - Direct grant	93.088	2,563,400	680,830
Maternal and Child Health Federal Consolidated Programs					
Maine Medical Association	Pass-through grant	agreement @ 6.25.24	93.110	37,114	20,000
Wyoming Dept of Health	Pass-through grant	235066	93.110	146,657	-
				183,771	20,000
Technical and Non-Financial Assistance to Health Centers					
HRSA	Direct grant	N/A - Direct grant	93.129	627,208	179,595
Association of Clinicians	Pass-through grant	U30C526934	93.129	18,995	-
Comm Hlth Ctr CT	Pass-through grant	6 USCS306842	93.129	2,415	-
National A of Comm Health	Pass-through grant	331-03-399-19	93.129	21,747	-
National A of Comm Health	Pass-through grant	agreement @ 5.1.24	93.129	22,615	-
				692,980	179,595
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices					
NH DHHS	Pass-through grant	RFA-2022-DPHS-11-HEALT	93.130	18,798	-
RI Dept. of Health	Pass-through grant	7607611	93.130	47,496	-
State of Delaware	Pass-through grant	#25-101	93.130	12,508	-
State of Delaware	Pass-through grant	24-322	93.130	33,029	-
State of Maine	Pass-through grant	Not available	93.130	43,643	-
Wyoming Dept of Health	Pass-through grant	239090	93.130	23,307	-
Wyoming Dept of Health	Pass-through grant	ORH-0212-D	93.130	44,769	-
				223,550	-
Injury Prevention and Control Research and State and Community Based Programs					
RI Dept. of Health	Pass-through grant	7607811	93.136	99,844	-
HIV-Related Training and Technical Assistance					
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.145	176,393	25,000
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.145	1,948,892	418,589
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.145	80	-
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.145	477,735	604
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.145	135,278	-
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.145	367,154	30,000
National Alliance of Stat	Pass-through grant	2020-CO-326401-657	93.145	328	-
National Minority AIDS Co	Pass-through grant	U69HA39335	93.145	24,147	-
				3,130,007	474,193
Undergraduate Scholarship Program for Individuals from Disadvantaged Backgrounds					
University of MA	Direct grant	N/A - Direct grant	93.187	23,647	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.197	11,654	-
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.197	3,604	-
				15,258	-
Telehealth Programs					
HRSA	Direct grant	N/A - Direct grant	93.211	478,253	10,000
Family Planning Services					
NY Dept of Health	Pass-through grant	C37768GG	93.217	73,272	-
NY Dept of Health	Pass-through grant	C37872GG	93.217	9	-
NY Dept of Health	Pass-through grant	C37872GG	93.217	642,558	46,038
				715,839	46,038
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Blackstone Valley Prevent.	Pass-through grant	agreement @ 10.11.2022	93.243	3,966	-
East Bay Regional	Pass-through grant	Not available	93.243	6,512	-
Kent County Prevention	Pass-through grant	agreement @ 11.1.2022	93.243	1,790	-
Newport County Prevention	Pass-through grant	agreement @ 11.1.2022	93.243	2,902	-
RI Dept of Bev Hlthcr Dev	Pass-through grant	3629405	93.243	(454)	-
RICARES	Pass-through grant	Agreement@3.4.21	93.243	2,968	-
South County Prevention	Pass-through grant	agreement @ 11.1.2022	93.243	2,704	-
The Opportunity Alliance	Pass-through grant	agreement @ 1.25.2023	93.243	14,938	-
The Opportunity Alliance	Pass-through grant	agreement @ 3.29.2024	93.243	23,800	-
Tri-County Community	Pass-through grant	agreement @ 10/11/2022	93.243	3,906	-
Whittier Street Health Ctr.	Pass-through grant	Agreement@11.4.21	93.243	8,124	-
				71,156	-
Family Planning Personnel Training					
DHHS	Direct grant	N/A - direct grant	93.260	4,560,223	130,000
Immunization Cooperative Agreements					
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.268	94,720	20,907
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.268	13,810	10,885
				108,530	31,792
Viral Hepatitis Prevention and Control					
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.270	96,447	-
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.270	40,530	-
				136,977	-
Teenage Pregnancy Prevention Program					
DHHS	Direct grant	N/A - Direct grant	93.297	1,557,116	107,000
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security					
Center for Disease	Direct grant	N/A - Direct grant	93.318	922,036	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.323	10,708	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					
NH DHHS	Pass-through grant	05-95-90-902010-45270000	93.354	22,442	13,872
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.354	126,347	-
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.354	1,157	-
				149,946	13,872
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes					
NH DHHS	Pass-through grant	05-95-90-902010-45270000	93.366	241,969	127,476
NH DHHS	Pass-through grant	Agreement@4.5.21	93.366	72,073	51,244
				314,042	178,720
National and State Tobacco Control Program					
NH DHHS	Pass-through grant	Agreement@11.5.20	93.387	548,461	79,650
NH Dept of Health	Pass-through grant	RFP-2022DPHS-13-MASSM-01	93.387	183,565	22,000
				732,026	101,650
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises					
Health Research Inc	Pass-through grant	7725-01	93.391	34,792	10,500
NH DHHS	Pass-through grant	90577170	93.391	235,336	86,867
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.391	158,428	20,000
				428,556	117,367

The accompanying notes are an integral part of this schedule.

JSI Research and Training Institute, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2024

Federal Grantor/Program Title/Pass-Through Grantor/Program	Pass-Through or Direct	Pass-Through Number	Federal Assistance Listing #	Federal Expenditures	Total Subcontract Expenses
The National Cardiovascular Health Program					
MA Dept. of Public Health	Pass-through grant	SPR61	93.426	\$ 83	\$ -
NH DHHS	Pass-through grant	Agreement@4.5.21	93.426	340,145	-
				340,228	-
Well-integrated Screening and Evaluation for Women Across the Nation (Wisewoman)					
NH DHHS	Pass-through grant	Agreement@4.5.21	93.436	29,927	-
Congressional Directives					
Santa Clara County	Pass-through grant	4400008718	93.493	99,343	-
Community Health Workers for Public Health Response and Resilient					
State of Washington Dept	Pass-through grant	PRV26723	93.495	4,727	-
State of Washington Dept	Pass-through grant	PRV28357-0	93.495	2,229,452	353,987
University of MA	Pass-through grant	010176-00001	93.495	123,795	-
				2,357,974	353,987
Mental and Behavioral Health Education and Training Grants					
University of NH	Pass-through grant	T26HP39462	93.732	27,339	-
Medicaid Cluster/Medical Assistance Program					
Colorado HCPF	Pass-through grant	20-140823OL4	93.778	571,723	343,361
Opioid STR					
MA Dept. of Public Health	Pass-through grant	INTF2331M78235228002	93.788	351,872	-
Capacity Building Assistance (CBA) for High-Impact HIV Prevention					
CICATELLI ASSOCIATES, INC	Pass-through grant	Not available	93.834	14,281	-
National Bioterrorism Hospital Preparedness Program					
NH DHHS	Pass-through grant	161611-B0001	93.889	73,906	-
NH DHHS	Pass-through grant	161611-B0001	93.889	12,841	-
				86,747	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations					
NH DHHS	Pass-through grant	Agreement@4.5.21	93.898	41,221	-
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement					
Maine Primary Care Assoc.	Pass-through grant	agreement @ 2.2.2024	93.912	17,221	-
Rural Health Redesign Center	Pass-through grant	agreement @ 7.13.2023	93.912	20,175	-
				37,396	-
HIV Emergency Relief Project Grants					
Boston Public Hlth Com.	Pass-through grant	Agreement@4.5.21	93.914	137,522	-
HIV Care Formula Grants					
MA Dept. of Public Health	Pass-through grant	CAPACITYBLD500824M04	93.917	1,395,897	92,893
MA Dept. of Public Health	Pass-through grant	INTF5280H23PRF760004	93.917	226,010	-
MA Dept. of Public Health	Pass-through grant	PRF61	93.917	181	-
RI Exec Office of Health	Pass-through grant	RI-HIV TTA Consult 14069	93.917	149,954	-
				1,772,042	92,893
Special Projects of National Significance					
Boston University					
HRSA HIV/AIDS BUREAU	Pass-through grant	U90HA45813-01_KC 3409	93.928	381,028	-
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.928	53,366	-
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.928	218	-
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.928	1,733,040	918,548
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.928	164,296	-
HRSA HIV/AIDS BUREAU	Direct grant	N/A - Direct grant	93.928	343,922	-
				2,675,870	918,548
HIV Prevention Activities_Health Department Based					
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.940	125,520	-
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.940	16,968	-
				142,488	-
Assistance Programs for Chronic Disease Prevention and Control					
NH DHHS	Pass-through grant	05-95-90-902010-45270000	93.945	135,023	110,000
NH DHHS	Pass-through grant	Agreement@4.5.21	93.945	191,353	132,000
				326,376	242,000
Block Grants for Prevention and Treatment of Substance Abuse					
Colorado DPH	Pass-through grant	2023*0793	93.959	(6,414)	-
County of Cumberland	Pass-through grant	agreement @ 5/21/24	93.959	15,328	-
MA Dept. of Public Health	Pass-through grant	INTF2400H78241733578	93.959	28,584	-
MA Dept. of Public Health	Pass-through grant	PRF61	93.959	15,654	-
MA Dept. of Public Health	Pass-through grant	SPRF61	93.959	557	-
NH DHHS	Pass-through grant	05959292051033820000	93.959	2,413,105	1,859,551
RI Dept of Bev Hlthcr Dev	Pass-through grant	RIPRC	93.959	45,986	-
RI Dept of Bev Hlthcr Dev	Pass-through grant	RIPRC	93.959	198,768	-
				2,711,568	1,859,551
Centers For Disease Control and Prevention Collaboration with Academia to Strengthen Public Health					
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.967	9,210	-
NH DHHS	Pass-through grant	agreement @ 12.6.2021	93.967	77,844	-
				87,054	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
MA Dept. of Public Health	Pass-through grant	PRF61	93.977	113	-
Santa Clara County	Pass-through grant	4400008656	93.977	62,493	-
CDC	Direct grant	N/A - Direct grant	93.977	200,479	-
				263,085	-
Cooperative Agreements for Diabetes Control Programs					
NH DHHS	Pass-through grant	Agreement@4.5.21	93.988	16,687	-
State of Maine	Pass-through grant	CD0-24-4544	93.988	7,026	-
				23,713	-
Maternal and Child Health Services Block Grant to the States					
RI Dept. of Health	Pass-through grant	7607811	93.994	160,695	-
University of NH	Pass-through grant	Subaward L0032	93.994	23,794	-
				184,489	-
HRSA BPHC	Pass-through grant	47QRAA23D0087	93.U01	2,505,617	799,918
HRSA BPHC	Pass-through grant	75R60219D00012 / 75R60221F34003	93.U02	757,392	90,247
HRSA BPHC	Pass-through grant	Technical Assistance and Training of Uniform Data Systems for Health Centers (UDS)	93.U03	1,772	-
HRSA HIV/AIDS BUREAU	Pass-through grant	75R60219D00012 / 75R60220F34002	93.U04	528,303	-
HRSA HIV/AIDS BUREAU	Pass-through grant	HRSA RWHP Best Practices Completion of			
HRSA HIV/AIDS BUREAU	Pass-through grant	Innovative Intervention Strategies	93.U05	550,080	78,652
HRSA BPHC	Pass-through grant	Workforce Well-being Initiative	93.U06	1,525,544	947,227
				35,542,094	7,817,441
Subtotal Department of Health and Human Services					
Department of Homeland Security					
Boating Safety Financial Assistance					
U.S. Coast Guard	Direct grant	N/A - Direct grant	97.012	254,366	-

The accompanying notes are an integral part of this schedule.

JSI Research and Training Institute, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2024

Federal Grantor/Program Title/Pass-Through Grantor/Program	Pass-Through or Direct	Pass-Through Number	Federal Assistance Listing #	Federal Expenditures	Total Subcontract Expenses	
USAID Foreign Assistance for Programs Overseas						
USAID/Uganda	UGANDA RHITES Lango 13759	Direct grant	N/A - Direct grant	98.001	\$ 538	\$ -
USAID/Uganda	Uganda USAID/PUMRA 14070	Direct grant	N/A - Direct grant	98.001	8,800,854	2,142,209
USAID/Zambia	Zambia SAFE 13690	Direct grant	N/A - Direct grant	98.001	1,064,862	-
USAID	USAID Asia Resilient Citi	Direct grant	N/A - Direct grant	98.001	3,360,479	1,064,705
USAID	USAID Ethiopia	Direct grant	N/A - Direct grant	98.001	9,987,963	1,978,278
USAID	USAID Adv Nutrition Hondu	Direct grant	N/A - Direct grant	98.001	1,506,454	-
USAID	USAID/LAOS/OKARD 62427	Direct grant	N/A - Direct grant	98.001	3,762,174	1,481,876
USAID	USAID/SAINT LUCIA 63173	Direct grant	N/A - Direct grant	98.001	2,715	-
USAID	USAID/MALI/BAANI 63177	Direct grant	N/A - Direct grant	98.001	32,780	(632)
USAID	USAID/MOZ/SABER 63181	Direct grant	N/A - Direct grant	98.001	15,976,597	3,087,744
USAID	USAID/MALAWI/ APA 64119	Direct grant	N/A - Direct grant	98.001	6,627,376	2,523,652
USAID	BHA Capacity Bldng 24-26	Direct grant	N/A - Direct grant	98.001	72,807	-
USAID	USAID Kyrgyz Cure TB2 Act	Direct grant	N/A - Direct grant	98.001	35,540	-
USAID	USAID/UGANDA/TLC	Direct grant	N/A - Direct grant	98.001	12,744	-
USAID	EGYPT SEFPP 13747	Direct grant	N/A - Direct grant	98.001	6,739,759	248,406
USAID	Yemen SHARP 13910	Direct grant	N/A - Direct grant	98.001	5,909	-
USAID	Digital Hlth Actvy 13914	Direct grant	N/A - Direct grant	98.001	9,296,649	789,004
USAID	USAID Yemen SHA 14639	Direct grant	N/A - Direct grant	98.001	7,537,379	1,769,395
USAID	UGANDA STAR-EC	Direct grant	N/A - Direct grant	98.001	(23,780)	-
USAID	MOZAMBIQUE M-SIP	Direct grant	N/A - Direct grant	98.001	(4,747)	-
USAID	Zambia/USAID/DiscoverHealth	Direct grant	N/A - Direct grant	98.001	14,350,765	54,971
USAID	Ghana HIV/AIDS	Direct grant	N/A - Direct grant	98.001	4,739,324	1,063,530
USAID	Pakistan IHSS-SD	Direct grant	N/A - Direct grant	98.001	9,544,729	1,580,914
USAID	USAID Adv Nutrition	Direct grant	N/A - Direct grant	98.001	7,943,502	3,027,201
USAID	Partnerships Plus	Direct grant	N/A - Direct grant	98.001	8,227,860	8,172,199
USAID	Kyrgyz Cure Tuberculosis	Direct grant	N/A - Direct grant	98.001	3,709,708	1,379,374
USAID	TIFA TB	Direct grant	N/A - Direct grant	98.001	13,549,014	9,403,964
USAID	MRITE	Direct grant	N/A - Direct grant	98.001	28,867,219	8,872,173
USAID	CHISU	Direct grant	N/A - Direct grant	98.001	33,333,175	7,469,809
USAID	USAID/Laos MCH-N Activity	Direct grant	N/A - Direct grant	98.001	7,336,605	369,588
USAID	USAID BHA Capacity Bldng	Direct grant	N/A - Direct grant	98.001	473,662	29,248
John Snow Health Zambia	USAID Zambia CHERUP II	Pass-through grant	72061122FA0001	98.001	310,232	-
PATH	PATH Ghana Interoperability	Pass-through grant	Not available	98.001	14,906	-
COMUSANAS	COMUSANAS TA/USAID/MOZ	Pass-through grant	72065620CA00006	98.001	277,600	-
Chemonics International	USAID Malawi OpenLMIS	Pass-through grant	Not available	98.001	61,608	8,002
Project Hope	Empowering Communities	Pass-through grant	04134	98.001	266,758	65,526
EngenderHealth	Lowlands Health Activity	Pass-through grant	SAET011	98.001	327,448	-
PATH	PATH DS Traceability 2024	Pass-through grant	AID.2134-01729729-SUB	98.001	41,847	-
OCSIDA-MAPUTO	AID/MOZ BTW/FILOVC-OCSIDA	Pass-through grant	Not available	98.001	7,879	-
UNC	DIAH 13834	Pass-through grant	AID-OAA-L-14-00004	98.001	5,195,986	134,052
UNC	D4I 13837	Pass-through grant	AID-OAA-L-14-00004	98.001	254,499	71,157
Cooperative Housing Found	CHFGC Enhancing WASH	Pass-through grant	EWASH-SA-22-07	98.001	465,332	-
PFSCM	PFSCM Clients	Pass-through grant	Not available	98.001	92,733	-
Patfinder International	Ethiopia TRANSFORM	Pass-through grant	AID63A170002	98.001	(2,718)	-
Palladium International	Data FI	Pass-through grant	7200AA19CA00004	98.001	319,620	-
PRB	USAID PRB Momentum 2C	Pass-through grant	7200AA20CA00003	98.001	1,568,131	-
IMA World Health	MOMENTUM IHR	Pass-through grant	7200AA20CA00005	98.001	9,432,134	610,898
The Trustees of TUFTS Col	STOP Spillover	Pass-through grant	7200AA20CA00032	98.001	642,249	-
Heartland Alliance Intl.	HAI Nigeria TMA 2020/2021	Pass-through grant	72062022CA00001	98.001	1,303	-
John Snow Health Zambia	ZAM-Health Activity	Pass-through grant	720611121CA00001	98.001	713,837	-
John Snow India Private	SAMVEG-India	Pass-through grant	IFE_IDM (2006)- JSI	98.001	34,697	-
Heartland Alliance Intl.	HAI TMA Nigeria	Pass-through grant	72062022CA00001	98.001	338,711	-
					227,255,457	57,397,243
Food for Peace Development Assistance Program						
CNFA	CNFA Amalima LOKO Zim	Pass-through grant	72DFFF20CA00008	98.007	302,997	-
RTI International	RTI/USAID/CAM/PEA 62478	Pass-through grant	Not available	98.U27	668,428	-
John Snow Health Zambia	Zambia eSCMS 13933	Pass-through grant	72061120C00003	98.U05	613,710	-
PRICEWATERHOUSE	GHSC-TA-TZ 13628	Pass-through grant	AID-OAA-L-15-00032	98.U09	1,150,734	33,814
UNC	Malaria SM&E 13883	Pass-through grant	AID-OAA-L-14-00004	98.U12	171,218	-
Chemonics International	USAIDGHSC-PSM-GTO4 14129	Pass-through grant	AID-OAA-L-15-0004	98.U17	69,310	-
Tetra Tech ARD	TTA Clean Cities Blue Ocn	Pass-through grant	N/A	98.U38	327,837	-
Land O'Lakes Venture 37	LOV Orora W/haze - Rwanda	Pass-through grant	19-ROW-C-C-1160	98.U41	74,099	-
DAI Global, LLC	Strengthening Livelihoods	Pass-through grant	1004415-S21-35472-00	98.U42	176,964	-
Heartland Alliance Intl.	HAI Nigeria ACE	Pass-through grant	72062022CA00002	98.U99	143,103	-
					230,953,857	57,431,057
Subtotal Agency for International Development						
Total Expenditures of Federal Awards				\$	270,970,191	\$ 65,750,331

The accompanying notes are an integral part of this schedule.

JSI Research and Training Institute, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

September 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of JSI Research and Training Institute, Inc. under programs of the federal government for the year ended September 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. Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of JSI Research and Training Institute, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of JSI Research and Training Institute, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) 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.
- (2) Negative amounts shown on the Schedule represent adjustments or credits, which management has determined are not material to the Schedule nor the program to which they relate, made in the normal course of business to amounts reported as expenditures in prior years. Accordingly, such adjustments are presented on a current basis.
- (3) Federal Assistance Listing numbers and pass-through entity identifying numbers are presented when available.

NOTE 3 - INDIRECT COST RATE

JSI Research and Training Institute, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



GRANT THORNTON LLP
53 State Street, 16th Floor
Boston, MA 02109

D +1 617 723 7900
F +1 617 723 3640

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT
AUDITING STANDARDS**

Board of Directors
JSI Research and Training Institute, Inc.

We have audited, 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 (*Government Auditing Standards*), the consolidated financial statements of JSI Research and Training Institute, Inc. and affiliates (the "Organization"), which comprise the consolidated statement of financial position as of September 30, 2024, and the related consolidated 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 consolidated financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization'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 the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 report is not suitable for any other purpose.

Grant Thornton LLP

Boston, Massachusetts
June 10, 2025



GRANT THORNTON LLP
53 State Street, 16th Floor
Boston, MA 02109

D +1 617 723 7900
F +1 617 723 3640

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

Board of Directors
JSI Research and Training Institute, Inc.

Report on compliance for each major federal program

Opinion on each major federal program

We have audited the compliance of JSI Research and Training Institute, Inc. and affiliates (the "Organization") with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's OMB Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended September 30, 2024. The Organization'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, the Organization 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 (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with 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 on compliance for each major federal program. Our audit does not provide a legal determination of the Organization'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 the Organization's federal programs.



Auditor's responsibilities for the audit of compliance

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

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

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. Given these limitations, during our audit we did not identify any deficiencies in the Organization's internal control over compliance that we consider to be material weaknesses or significant deficiencies. 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.

Grant Thornton LLP

Boston, Massachusetts
June 10, 2025

JSI Research and Training Institute, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

September 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS:

Financial Statements

The type of report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP Unmodified

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiency(ies) identified? None reported
- Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? No
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings which are required to be reported under 2 CFR section 200.51(a): No

Identification of major programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program</u>
98.001	Foreign Assistance for Programs Overseas
93.145	HIV-Related Training and Technical Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low risk auditee? Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None noted.



SUSAN R. LONGLEY

GLOBAL TRANSFORMATIONAL BUSINESS LEADER

Dynamic, strategic and results-driven Growth, Transformation, and Operations Leader with years of experience driving enterprise-wide change, accelerating revenue growth, and delivering digital, operational, and cultural transformations across diverse industries. Proven track record in building high-performing teams, leading large-scale strategic initiatives, and aligning innovation with business goals to unlock sustainable value. Expert in scaling businesses through data-driven decision-making, process optimization, customer-centric design, and cross-functional leadership. Adept at navigating complex environments and influencing C-level stakeholders to foster agility, resilience, and long-term competitive advantage, and fostering a culture of accountability and innovation. Trusted C-suite partner has a strong reputation for visionary leadership, integrity, and delivering shareholder value.

SIGNATURE LEADERSHIP CONTRIBUTIONS

- Led multiyear transformation journey resulting in double digit growth for US domestic line of business over a two year period
- Grew digital capabilities, resulting in 25% increase in technology capabilities and sales, and creating sustainable growth path within the Health and Infrastructure sectors
- Restructured business unit to align with overall growth goals and market, resulting in \$10M annualized cost savings
- Created a culture of innovative thinking, growth, and optimized business management, shifting from a siloed divisional model to a high performing and efficient team, achieving double digit YoY growth in key sectors
- Developed and implemented 5 year M&A strategy; finalized first target within 18 months (\$100M)

CORE COMPETENCIES

- Enterprise Transformation & Change Leadership | Operational Efficiency | Process Reengineering
- Cross-Functional Program & Portfolio Management | PMO Leadership | KPI & Dashboard Development
- Strategic Planning | Scalability & Performance Optimization | Continuous Improvement Culture
- Business Systems Integration | Finance, IT, and Operations Partnership | Best Practice Institutionalization
- High-Growth Environments | M&A Integration Support | Organizational Design
- Executive Stakeholder Influence | CEO/Board Advisory | Communication & Change Management
- Team Building & Leadership | Talent Development | Remote-First & Hybrid Team Management
- Compliance, Risk Management & Governance | Regulatory Alignment | Budget & P&L Oversight

EXPERIENCE

Abt Global | Rockville, MD

2022 – 2025

An engine for social impact, fueled by caring, curiosity and cutting-edge research & technology that moves people from vulnerability to security. Whether it's welfare or weather disasters, the environment or economics, agriculture or HIV and AIDS, addressing the world's most pressing issues.

Senior Vice President, US Domestic Business | 2023–2025

Reported to the CEO. Served as trusted advisor to CEO executive team, communicating transformation progress, risks, and opportunities to Board and key external stakeholders. Led enterprise-wide transformation effort for a \$300M+ business, designed and implemented strategy to double the line of business in a four-year period. Managed 35 employees.

- Aligned operational foundation and systems to support aggressive growth and scalability targets, achieving 7% organic growth and securing \$100M acquisition target within 18 months of being in role. Established a pipeline of 5X in a two year period. Focused on larger opportunities and developed strategic partnerships.
- Reorganized the way the business unit was structured to achieve growth and recognize over \$10M in operational savings.
- Redesigned the operating model to maximize high margin projects and divest of loss projects. There were over 400 projects valued at over \$200M. Cleaned up the current state of the business and raised profitability 5% in the first year overall. Directed cross-functional teams (30+) and corporate level PMO to deliver process improvements, operational efficiency, and business system integration initiatives across federal, state/local, and non-profit business sectors.

Abt Global (Continued)

- Partnered with executive leadership (C-suite, Board) to prioritize and deliver strategic change initiatives, implementing dashboards and performance metrics to monitor progress and impact; within a six-month period, recalibrated talent alignment to match scale for growth (introducing new talent and realigning existing talent across the company). This allowed for monthly profitability monitoring, managing to <1% variance by period.
- Developed and institutionalized frameworks, playbooks, and best practices for repeatable execution and continuous improvement, with a focus on strengthening existing operations to meet or exceed profit margins and achieving net new business in high margin sectors (e.g., health IT). Shifted portfolio mix in key sectors such as Dept. of Justice, moving from no-fee grants to higher profit and larger value contracts (moving from 2% to 10% profitability in one year). Domestic business drove 90% of profit.
- Championed a culture of continuous improvement, supporting change management, team building, and talent development to drive adoption and alignment with long-term vision (implemented org design changes within six months of being in role, including introduction of new top line leaders and resulting in increased average deal size by 20% in the first year).
- Developed pipeline of new growth opportunities, \$2B, using capabilities that scale across key business sectors; using this pipeline, closed largest deals to date across all four high growth portfolios.

Vice President, Healthcare Portfolio | 2022 – 2023

Reported to SVP of Domestic Business. Managed and scaled a transformation portfolio spanning sales, revenue and profit, and client delivery teams (60+ staff), driving operational improvements and over 300% YoY business growth. Portfolio was >\$90M; growth was due to bidding on larger opportunities and diversifying business, not just with one customer.

- Led digital transformation, process optimization, and cloud migration initiatives to support enterprise scalability and performance. Increased digital from 15% to 40% customer in the digital and technology space.
- Established and tracked KPIs, ensuring clear alignment of change programs with business priorities, timelines, and budgets.
- Transformed margin management, moving from average 2-3% in key sectors to 7%+ in one year period; achieved this through strengthening internal operations and enhancing risk escalation procedures to support early resolution of fee degradation.

Booz Allen Hamilton, Inc. | Mclean, VA

2008 – 2022

A private sector leader building advanced technology to fast-track results for government—boosting efficiencies, saving money, and safeguarding America.

Senior Associate | 2017-2022

- Guided \$70M+ in federal projects, serving as business development lead for pharmacy/drug pricing, and healthcare quality markets with over \$500M in addressable market.
- Developed and executed partner engagement strategies, building alliances with federal and private sector partners.
- Championed development of data visualization and policy mapping tools, leveraging cloud-native environments for federal clients.
- Led cross-functional teams of 40+, mentoring and developing talent, and driving operational excellence through metrics and performance reviews.
- Met profitability targets while addressing all firm-identified risk parameters (i.e., data protection, quality control, conflict of interest) and attained ratings of “exceptional” from government clients on contract scorecards.

Associate & Lead Associate | 2008-2017

- Drove the delivery of consulting and advisory services within the civil health and homeland security markets; managed large-scale, multi-channel stakeholder engagement programs, integrating public/private partnerships..
- Led development and implementation of a congressionally mandated task force including 35 executives from local, state, tribal, and Federal government. The report resulted in recommendations to Congress and the Secretary of Homeland Security to promote safe and secure communities throughout the nation.
- Created a stakeholder engagement strategy for implementation across various homeland security initiatives related to enhancing state and local preparedness post-9/11.

EDUCATION

- Bachelor of Arts (BA), Government and International Politics – George Mason University

PROFESSIONAL HONORS & AFFILIATIONS

- Washington Exec Healthcare Executive of the Year (2023 and 2024)
- Member of Exec Healthcare Council (2023-2025)

COMMUNITY INVOLVEMENT

- Alexandria Soccer Association Team Manager (2025-present)
- PTA Member and Girl Scout Troop Parent Volunteer (2016-2018)