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
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June 29, 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 Granite United Way (VC#160015-B001), Manchester, NH, in the amount of $751,804 to facilitate the administration, implementation, and delivery of the Getting to Y, research-informed substance misuse prevention program for middle and high schools, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2028. 100% Federal Funds.

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

05-95-92-920510-31680000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, SAPT BLOCK GRANT, 100% FEDERAL FUNDS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	074-500589	Grants for Pub Asst and Relief	92056507	$272,723
2028	074-500589	Grants for Pub Asst and Relief	92056507	$279,081
			Subtotal	***$551,804***

05-95-90-904510-32240000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: DIVISION FOR PUBLIC HEALTH, BUREAU OF PREVENTION & WELLNESS, TOBACCO PREVENTION AND CESSATION, 100% FEDERAL FUNDS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2027	102-500731	Contracts for Prog Svs	90018000	$100,000
2028	102-500731	Contracts for Prog Svs	90018000	$100,000
			Subtotal	***$200,000***
			Total	**$751,804**

EXPLANATION

The purpose of this request is to support the administration, implementation, and statewide delivery of the Getting to Y program, a research-informed substance misuse prevention and positive youth development initiative for middle and high schools. School participation in the Getting to Y program is voluntary. Getting to Y empowers students to analyze their own local Youth Risk Behavior Survey (YRBS) data, identify what matters most to them, and take action to improve youth health and wellness in their schools and communities.

Approximately 30 middle and high schools will be served during State Fiscal Year 2027 and approximately 35 middle and high schools will be served during State Fiscal Year 2028.

The Contractor will provide statewide coordination, training, and technical assistance to ensure effective implementation of the Getting to Y program in participating schools. By participating in Getting to Y, students develop leadership, communication, and civic engagement skills while contributing to meaningful improvements in school climate and youth health behaviors. The program is grounded in a youth-adult partnership model that incorporates participatory action research, peer engagement, and community collaboration.

The Department will monitor services through regularly scheduled meetings and the review of quarterly reports to evaluate program effectiveness and ensure contract deliverables are provided as intended.

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 April 15, 2026, through May 6, 2026. The Department received three (3) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to 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 Department will be unable to provide statewide coordination and support for the Getting to Y program, limiting schools' ability to engage students in data-driven substance misuse prevention and youth leadership activities.

Area served: Statewide.

Source of Federal Funds: ALN 93.387 and 93.959, FAIN NU58DP006786 and B08TI088484.

Respectfully submitted,

For:

Lori A. Weaver
Commissioner

Project ID # RFP-2027-DBH-21-GETTI

Project Title **Getting to Y**

	Maximum Points Available	CADY, Inc.	Granite United Way	Growth Partners, LLC
Technical				
Q1 - EXPERIENCE / KNOWLEDGE	**100**	93	90	100
Q2 - IMPLEMENTATION PLAN	**200**	193	188	195
Q3 - RECRUITMENT & COLLABORATION PLAN	**150**	137	133	147
Q4 - TRAINING & TA PLAN	**150**	147	143	145
Q5 - CAPACITY / STAFFING	**100**	95	93	88
Subtotal - Technical	**700**	**665**	**647**	**675**
If a Vendor fail 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**	171	250	174
Vendor Budget Evaluation	**50**	45	47	48
Subtotal - Cost	**300**	**216**	**297**	**222**
TOTAL POINTS	**1000**	**881**	**944**	**897**
TOTAL PROPOSED VENDOR COST		**$1,100,915**	**$751,804**	**$1,078,730**

	Reviewer Name	Title
1	Amanda Spreeman	Prevention Services Specialist
2	Katelyn Setterlund	Business Administrator III
3	Lynne Clement	Youth Risk Behavior Survey Coordinator
4		
5		
6		
7		
8		
9		
10		

Subject: Getting to Y (RFP-2027-DBH-21-GETTI-01)

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 Granite United Way		1.4 Contractor Address 22 Concord St., Floor 4 Manchester, NH 03101	
1.5 Contractor Phone Number 603-625-6939	1.6 Account Unit and Class TBD	1.7 Completion Date 6/30/28	1.8 Price Limitation $751,804
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: Nichole Martin Reimer 07050DE8A002464... Date: 7/2/2026		1.12 Name and Title of Contractor Signatory Nichole Martin Reimer CEO	
1.13 State Agency Signature Signed by: Katja Fox ED9D05B04C63442... Date: 7/2/2026		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)* By: DocuSigned by: Robyn Guarino 748734844941460...		On: 7/7/2026	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

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Contractor Initials
Date 7/2/2026

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.

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Contractor Initials
Date 7/2/2026

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.

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Contractor Initials
Date 7/2/2026

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.

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Contractor Initials
Date 7/2/2026

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.

Scope of Services

1. Statement of Work

1.1. The Contractor must facilitate the administration, implementation, and delivery of the Getting to Y (GTY) research-informed substance misuse prevention program through a coordinated model that integrates statewide program management, regional implementation through Regional Public Health Networks (RPHNs), and training, technical assistance, fidelity, and evaluation support delivered in partnership with UP for Learning, the developer of the GTY program. The Contractor must:

1.1.1. Ensure the GTY is available to middle and high schools statewide;

1.1.2. Support approximately 30 participating middle and high schools in SFY27 and 35 participating middle and high schools in SFY28, based on retention of current participating schools and recruitment of five (5) new schools each SFY;

1.1.3. Provide comprehensive program management and oversight for the GTY, including scheduling, communication, documentation, and reporting;

1.1.4. Recruit and subcontract with Regional Public Health Networks (RPHNs) to implement GTY activities and sessions at schools within each RPHNs' coverage area;

1.1.5. Maintain representation across New Hampshire's public health regions

1.1.6. Contract with UP for Learning, which is the developer and owner of the GTY program, for consultation, support, training, and technical assistance to ensure the GTY is:

1.1.6.1. Implemented as originally designed and intended, maintaining accuracy and consistency throughout the process ("fidelity") and compliance with the core practices, structure, and intent of the UP for Learning GTY, Train-the-Trainer model; and

1.1.6.2. Evaluated utilizing processes developed by UP for Learning to measure and record the GTY program's impact;

1.1.6.3. Receives consultation and support for interpretation of pre- and post- program survey data with a goal of at least 80% completion among participating school teams when feasible, and summarizing program impacts for Department reporting;

1.1.6.4. Maintains access to licensed GTY materials and tools, and

1.1.6.5. Maintains participation in, and support for, statewide training events.

1.1.7. Provide training and technical assistance (T/TA) to RPHNs and participating school teams to ensure participants learn the core aspects of the GTY program and gain the skills to replicate the program in participating school districts. The Contractor must ensure:

1.1.7.1. T/TA and support remain aligned with the core steps of the GTY model, including:

1.1.7.1.1. Attending training;

1.1.7.1.2. Conducting Data Analysis Retreat;

1.1.7.1.3. Planning and conducting the Community Dialogue Event; and

1.1.7.1.4. Finalizing a plan of action; and

1.1.7.1.5. Other GTY program components;

1.1.7.2. TA includes:

1.1.7.2.1. One-on-one coaching for school advisors;

1.1.7.2.2. Email and virtual support for advisors and student leaders;

1.1.7.2.3. Assistance interpreting YRBS data;

1.1.7.2.4. Support planning Data Analysis Retreats and Community Dialogue Events;

1.1.7.2.5. Guidance implementing student-led prevention action plans;

1.1.7.2.6. Support navigating school stipend use and documentation;

1.1.7.2.7. Support identifying local prevention and community partners;

1.1.7.2.8. Reflection and sustainability planning support; and

1.1.7.2.9. Data collection support;

1.1.8. Ensure compliance with contractual requirements, alignment with program goals, quality assurance, and timely execution of all requirements; and

1.1.9. Implement GTY activities and sessions with participating schools in areas not covered by RPHNs.

1.2. The Contractor must recruit and enter into subcontracts, subject to written approval by Department, with RPHNs statewide to assist and support RPHNs with direct engagement of students and adult advisors. The Contractor must ensure subcontracts:

1.2.1. Include stipends to support the activities as identified in Section 1.4.4.3.

1.2.2. Include, but are not limited to:

1.2.2.1. Providing incentives to RPHNs to participate in the GTY program in schools.

1.2.2.2. Assisting schools to Implement research-informed substance misuse prevention programs.

1.2.2.3. Building partnerships with the adults in the schools and communities, including parents, to assist in carrying out the activities outlined in the action plans developed by students as part of the GTY.

1.2.2.4. Connecting students with adult advisors to facilitate an analysis of the Youth Risk Behavior Survey (YRBS) data that will empower students to identify and lead solutions to health issues important to them and specific to their school and community and provides structured opportunities for students to:

1.2.2.4.1. Develop critical thinking, leadership, and participatory action research skills;

1.2.2.4.2. Review and analyze YRBS data to identify areas to improve the culture and climate in their schools and communities; and

1.2.2.4.3. Directly address student health and risk factors through the implementation of the prevention initiatives.

1.2.3. Outline responsibilities related to:

1.2.3.1. Identifying prospective middle and high schools for GTY participation;

1.2.3.2. Supporting outreach to school administrators; adult advisors, including parents; student support staff; and prevention leaders;

1.2.3.3. Assisting with onboarding of participating schools;

1.2.3.4. Recruiting and supporting five (5) to eight (8) student leaders (school teams) and at least one adult advisor per participating school;

1.2.3.5. Supporting GTY orientation, training, and regional learning activities;

1.2.3.6. Providing or coordinating technical assistance to adult advisors and student teams;

1.2.3.7. Supporting student teams with YRBS data interpretation, Community Dialogue planning, and action plan implementation;

1.2.3.8. Participating in the GTY Advisory Group further described in Section 1.9;

1.2.3.9. Assisting with the collection of school participation, training, implementation, and outcome data; and

1.2.3.10. Coordinating with the Contractor to identify barriers, technical assistance needs, and opportunities for continuous improvement.

1.3. The Contractor must ensure continuity for current GTY school teams by retaining current participating schools who choose to re-engage in GTY programming, as identified by the Department, and support strategic expansion of GTY programming in NH by recruiting five (5) new schools, or a target number as otherwise approved by the Department, to participate in the GTY each SFY. The Contractor must ensure:

1.3.1. Recruitment efforts are locally informed and coordinated through existing regional partnerships; and

1.3.2. Recruitment strategies focus on continuity, geographic distribution, sustainability of existing school teams, and expansion to schools that have not previously participated in the GTY and include:

1.3.2.1. Leveraging existing RPHN school relationships;

1.3.2.2. Targeted outreach to new schools;

1.3.2.3. Peer recruitment through existing GTY school teams; and

1.3.2.4. Partnership with prevention coalitions and youth-serving organizations.

1.4. The Contractor must submit a detailed GTY Implementation Plan, to the Department for review and approval no later than 30 days after the contract effective date. The Contractor must ensure the plan facilitates the full implementation of required GTY program components in each State Fiscal Year (SFY), and includes:

1.4.1. GTY training timeline.

1.4.2. Steps and resources needed to implement each aspect of GTY.

1.4.3. Strategies to identify and recruit additional GTY schools, including:

1.4.3.1. Anticipated number of participating schools and students;

1.4.3.2. How students and adult trainers will be recruited for the GTY program; and

1.4.3.3. Defined roles and responsibilities of students and adult advisors.

1.4.4. A process to award the following stipends, which must be reviewed and approved by the Department prior to provision of:

1.4.4.1. Stipends, to support the schools with developing and implementing their own GTY action plans, including, but not limited to acquiring needed resources;

1.4.4.2. Stipends to participating schools, to support travel, training, and advisor support; and

1.4.4.3. Stipends to RPHNs to support the RPHNs with conducting required activities that include but are not limited to:

1.4.4.3.1. Identifying and recruiting new schools;

1.4.4.3.2. Supporting current and newly recruited schools implementing GTY;

1.4.4.3.3. Participating in the GTY Advisory Group; and

1.4.4.3.4. Assisting with training planning and coordination;

1.4.4.3.5. Providing regional training and technical assistance to schools and adult advisors; and

1.4.4.3.6. Collecting and submitting school participation and implementation data to the Contractor.

1.4.5. A plan to measure and record the GTY program's impact including:

1.4.5.1. Engagement of schools, students, and adult advisors;

1.4.5.2. Increase in students' critical thinking, leadership, and participatory action research skills through the review of YRBS data; connection with peers and schools; and ability to make positive changes in their school and community for better health and social outcomes as measured by student engagement upon return to school;

1.4.5.3. Baseline measurements for program impacts and proposed increase increments; and

1.4.5.4. Participant satisfaction with overall program learning objectives.

1.5. The Contractor must adhere to the following GTY Program Implementation Timeline and minimum key activities to be further detailed in the Implementation Plan referenced in Section 1.4. above:

PHASE	TIMELINE	MINIMUM KEY ACTIVITIES	LEAD / ACCOUNTABILITY
Program Launch / Annual Planning	Months 1-3 of each SFY	The Contractor must execute or update subcontracts with RPHNs and UP for Learning; submit or update the Implementation Plan for Department approval; establish or reconvene the GTY Advisory Group; confirm returning schools; finalize school and RPHN stipend processes for Department approval.	Contractor Project Director
Recruitment and Onboarding	Months 1-6 of each SFY	The Contractor must identify prospective new schools with RPHNs; recruit five (5) new schools each SFY; orient RPHNs, school advisors, and student teams; distribute recruitment and implementation materials.	Contractor Project Director, RPHNs, and Contractor regional staff.
Training and Program Implementation	Months 3-9 of each SFY	The Contractor must coordinate annual Train-the-Trainer event; support regional trainings; provide training and technical assistance to RPHNs and schools; provide four (4) GTY Learning Collaboratives; support YRBS data analysis and Community Dialogue planning.	Contractor Project Director, UP for Learning, RPHNs, and regional staff
Student Action Plan Implementation	Months 6-12 of each SFY	The Contractor must ensure schools implement student-led prevention action plans; RPHNs and Contractor regional staff provide coaching	Schools with Contractor and RPHN support.

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		and support; stipend funds support action plan implementation, travel, training, and advisor support.	
Reflection, Evaluation, and Reporting	Months 10-12 of each SFY	The Contractor must support reflection and celebration activities; collect program data; support UP for Learning evaluation processes; summarize program impacts for Department reporting; review progress and continuous improvement opportunities with the Department.	Contractor Project Director, UP for Learning, and RPHNs
*Implementation Timeline is subject to change upon written Department approval.			

1.6. The Contractor must submit a detailed GTY Recruitment Plan, to the Department for review and approval no later than 30 days after the contract effective date. The Contractor must ensure the Recruitment Plan includes but is not limited to a timeline and associated recruitment activities, benchmarks, and performance goals.

1.7. The Contractor must submit a detailed GTY T/TA Plan, to the Department for review and approval no later than 30 days after the contract effective date The Contractor must ensure the T/TA Plan includes but is not limited to a timeline and associated T/TA activities, benchmarks, and performance goals.

1.8. The Contractor must ensure any updates to Plans and Timelines identified above are reviewed and approved by the Department prior to execution and that program impacts and progress toward goals identified in the Implementation Plans or Implementation Timeline are reviewed with the Department a minimum of quarterly.

1.9. The Contractor must establish, coordinate, convene, and participate on a GTY Advisory Group. The GTY Advisory Group, which must include a minimum of one parent, must meet at a frequency approved by the Department and include all participating RPHNs to assist and advise the Contractor on:

1.9.1. Monitoring GTY program progress;

1.9.2. Evaluating and providing the status as to the overall progress of GTY School programs;

1.9.3. Assessing School GTY training and technical assistance needs;

1.9.4. Planning and coordinating school training locations and dates; and

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1.9.5. Reviewing recruitment progress and school engagement;

1.9.6. Sharing best practices across regions;

1.9.7. Support program evaluation activities and data collection;

1.9.8. Identify fidelity questions or improvement barriers;

1.9.9. Strengthening coordination between RPHNs and schools; and

1.9.10. Collecting data that includes, but is not limited to:

1.9.10.1. Number of schools participating in GTY programming in total and broken out by RPHN.

1.9.10.2. Number of participating students and adult advisors in total and broken out by school and RPHN.

1.9.10.3. What activities have been implemented broken out by school.

1.9.10.4. Where each school is in the GTY process.

1.9.10.5. Other data as identified by the Contractor, needed to track progress toward project goals.

1.10. The Contractor must provide T/TA to RPHNs and participating schools to assist in the delivery of GTY. The Contractor must ensure T/TA include, but are not limited to:

1.10.1. Purpose and goals of GTY.

1.10.2. GTY step-by-step process.

1.10.3. Delivery of the GTY model.

1.10.4. Student-driven data analysis principles.

1.10.5. Understanding the YRBS.

1.10.6. Fidelity requirements and non-negotiables.

1.10.7. GTY implementation support.

1.10.8. Fidelity monitoring and coaching.

1.10.9. Interpreting YRBS data.

1.10.10. Community partnerships and coordination support.

1.10.11. Understating reporting requirements

1.10.12. GTY implementation skills that include:

1.10.12.1. How to guide schools through each GTY phase;

1.10.12.2. How to support student teams;

1.10.12.3. How to help schools interpret YRBS data;

1.10.12.4. How to facilitate student-adult partnership practices; and

1.10.12.5. Other training identified by the RPHN Advisory Group.

1.11. The Contractor must serve as the point of contact for the RPHNs and schools to assist with implementing the GTY program on an as needed basis. The steps would include:

1.11.1. Attendance of adult advisors and five to eight student leaders for GTY orientation;

1.11.2. Planning and conducting data analysis training;

1.11.3. Planning and conducting community dialogue events to share their YRBS data with community members and develop action plans;

1.11.4. Finalizing the plan of action by assigning tasks based on their analysis;

1.11.5. Reflection by identifying lessons learned; and

1.11.6. Carrying action steps forward that includes recruitment of new members to analyze the data as it becomes available.

1.12. The Contractor must collaborate with the Department to provide schools and RPHNs with T/TA design to include, but not limited to:

1.12.1. Ensuring the program is implemented with fidelity to the GTY program model.

1.12.2. Planning and coordinating one (1) GTY Annual Conference per State Fiscal Year (July 1 – June 30) to bring together students, RPHNs and adult advisors for GTY program training; that includes:

1.12.2.1. Introduction on how to effectively run the program in schools and communities.

1.12.2.2. Guidance on how schools can collaborate by sharing program implementation success stories and challenges to mitigate any barriers.

1.12.2.3. Ensuring coordination and logistics that includes, but not limited to:

1.12.2.3.1. Selecting and securing the location.

1.12.2.3.2. Operating registration.

1.12.2.3.3. Operating audio and video (AV) components of the conference.

1.12.2.3.4. Marketing the conference to all schools and RPHNs.

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1.12.2.4. Planning and coordinating one (1) GTY Train-the-Trainer event per State Fiscal Year for students and advisors that includes training on:

1.12.2.4.1. YRBS data analysis;

1.12.2.4.2. Community dialogue and engagement; and

1.12.2.4.3. Action plan development and implementation.

1.13. The Contractor, in collaboration with the RPHNs, must provide each participating GTY school with:

1.13.1. GTY orientation and training;

1.13.2. Reflection, celebration and identification of lessons learned;

1.13.3. Development of action steps to sustain GTY and carry forward for future data analysis; and

1.13.4. Four (4) GTY Learning Collaboratives per State Fiscal Year. The Contractor must ensure each GTY Learning Collaborative is designed with input from the appropriate RPHN. The Contractor must ensure:

1.13.5. GTY Learning Collaboratives provide opportunities to:

1.13.5.1. Share implementation experiences and lessons learned;

1.13.5.2. Discuss challenges and collectively problem solve;

1.13.5.3. Review GTY implementation milestones and fidelity considerations;

1.13.5.4. Strengthen skills related to YRBS data analysis and interpretation;

1.13.5.5. Support Community Dialogue planning;

1.13.5.6. Support action plan development and implementation;

1.13.5.7. Promote reflection, celebration, and sustainability; and

1.13.5.8. Highlight successful student-led prevention initiatives; and

1.13.6. Topics are determined in consultation with UP for Learning to support fidelity to the GTY model and may include:

1.13.6.1. Program orientation and core team development;

1.13.6.2. YRBS data analysis and interpretation;

1.13.6.3. Community Dialogue planning;

1.13.6.4. Action plan development;

1.13.6.5. Implementation support and peer learning;

1.13.6.6. Reflection, celebration, and sustainability; and

1.13.6.7. Student leadership and youth-adult partnership.

1.14. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department; of which one, per quarter year, must be an on-site review.

1.15. The Contractor must coordinate evaluation activities in alignment with UP for Learning-developed evaluation processes and must use implementation data, participant feedback, school and RPHN reporting to support continuous improvement and Department reporting.

1.16. The Contractor must track progress toward program goals and deliverables and provide summary reports to the Department upon request to adjust annual targets as needed, based on school retention, RPHN capacity, and participation levels. The Contractor must ensure adjustments to annual targets must be approved by the Department.

1.17. Reporting

1.17.1. The Contractor must provide the Department with aggregate, de-identified data that supports contract deliverables.

1.17.2. The Contractor must submit quarterly reports that include:

1.17.2.1. Number, date, and location of events, categorized by Train-the-Trainer, Learning Collaboratives, and Annual Conference.

1.17.2.2. Number, date, location, and topic(s) of technical assistance and training episodes.

1.17.2.3. Number of student attendees, per event, with subtotals by middle and high school students.

1.17.2.4. Number of adult attendees, per event, with subtotals by middle and high school affiliation.

1.17.2.5. Name and location of schools engaged.

1.17.2.6. Name and location of schools participating in GTY events.

1.17.2.7. Name and location of schools implementing GTY.

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

1.18. Background Checks

1.18.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.18.1.1. 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;

1.18.1.2. 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; and

1.18.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served.

1.19. Confidential Data

1.19.1. 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.

1.19.2. 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.

1.20. Privacy Impact Assessment

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

1.20.1.1. How PII is gathered and stored;

1.20.1.2. Who will have access to PII;

1.20.1.3. How PII will be used in the system;

1.20.1.4. How individual consent will be achieved and revoked; and

1.20.1.5. Privacy practices.

1.20.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.21. Contract End-of-Life Transition Services

1.21.1. General Requirements

1.21.1.1. If applicable, upon early termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a secure transition 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.

1.21.1.2. 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.

1.21.1.3. 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.

1.21.1.4. 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.

1.21.1.5. 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.

1.21.1.6. 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.

1.21.2. Completion of Transition Services

1.21.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) business days after 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.

1.21.2.2. 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.

1.21.3. Disagreement over Transition Services Results

1.21.3.1. 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

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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 comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit:

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

3.2.1.2. A written attestation, within forty-five (45) days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last twelve (12) months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors); and

3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last twelve

(12) months and is accessible on the Department's website (https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors).

3.3. Credits and Copyright Ownership

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

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

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

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

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.

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

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

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% Federal funds:
      1.1.1. 26.6% NH Tobacco Prevention and Cessation Program (TPCP), as awarded by the CDC Office of Financial Resources, onApril 23, 2026, ALN 93.387, FAIN NU58DP006786; and
      1.1.2. 73.4% Substance Use Prevention and Treatment Block Grant, as awarded by the Substance Abuse and Mental Health Services Administration onJanuary 28, 2026, ALN 93.959, FAINB08TI088484.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria specified in 2 CFR §200.331.
   2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
   2.3. The Indirect Cost Rate for this Agreement in the attached Budget Sheet.
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 of allowable costs, labeled by budgeted line item with each invoice that may include, but are not limited to timesheets, payroll records, recepts for purchases, and proof of expenditures, 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

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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.

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 Security 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.

EXHIBIT C

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.

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:	*Granite United Way*		
Budget Request for:	*Getting to Y*		
Budget Period:	*Upon G&C Approval - June 30, 2028 (SFY27 & SFY28)*		
Indirect Cost Rate (if applicable)	10.00%		
Line Item	**Program Cost - Funded by DHHS - SFY 27**	**Program Cost - Funded by DHHS - SFY 28**	**Budget Total All SFYs**
1. Salary & Wages	$84,107	$86,630	$170,737
2. Fringe Benefits	$25,232	$25,989	$51,221
3. Consultant (UP for Learning)	$40,000	$40,000	$80,000
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	$0	$0
5.(a) Supplies - Educational	$3,000	$3,000	$6,000
5.(b) Supplies - Lab	$0	$0	$0
5.(c) Supplies - Pharmacy	$0	$0	$0
5.(d) Supplies - Medical	$0	$0	$0
5.(e) Supplies Office	$0	$0	$0
6. Travel	$5,000	$5,000	$10,000
7. Software	$0	$0	$0
8. (a) Other - Marketing/ Communications	$0	$0	$0
8. (b) Other - Education and Training	$27,500	$27,500	$55,000
8. (c) Other - Other (specify below)	$0	$0	$0
Other Stipends - Schools (Development & Implementation of GTY Action Plans)	$100,000	$100,000	$200,000
Other Stipends - Schools (Travel, Training, and Advisor Support)	$15,000	$17,500	$32,500
Other- Stipends - RPHNs	$39,000	$39,000	$78,000
9. Subrecipient Contracts	$0	$0	$0
Total Direct Costs	$338,839	$344,619	$683,458
Total Indirect Costs	$33,884	$34,462	$68,346
Subtotals	$372,723	$379,081	
		TOTAL	**$ 751,804**

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Contractor Initials: ______

7/2/2026
Date: ______

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

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;

1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted

1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

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

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

SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):
*Temporary Assistance to Needy Families under Title IV-A
*Child Support Enforcement Program under Title IV-D
*Social Services Block Grant Program under Title XX
*Medicaid Program under Title XIX
*Community Services Block Grant under Title VI
*Child Care Development Block Grant under Title IV

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub- contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see https://omb.report/icr/201009-0348-022/doc/20388401

3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

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

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context.

6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) https://www.ecfr.gov/current/title-22/chapter-V/part-513.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
    - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
    - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).

14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled “Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions,” without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

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

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

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

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

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

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

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

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

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

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

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

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

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

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

FORM A

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

1. The UEI (SAM.gov) number for your entity is: PBS1A62152F3

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

   ___X___ NO   _________ YES

   If the answer to #2 above is NO, stop here
   If the answer to #2 above is YES, please answer the following:

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

   __________ NO   ________ YES

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

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

   Name: ______________________________ Amount: ____________________

   Name: ______________________________ Amount: ____________________

   Name: ______________________________ Amount: ____________________

   Name: ______________________________ Amount: ____________________

   Name: ______________________________ Amount: ____________________

Contractor Name: Granite United Way

Signed by:
Nichole Martin Reimer
07050DE8A002464

7/2/2026
Date:

Name: Nichole Martin Reimer
Title: CEO

Initial
NMR

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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.

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 <u>encrypted</u> 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.

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.

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.).

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

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/doit/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.

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;

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 GRANITE UNITED WAY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 30, 1927. 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: **65650**

Certificate Number: **0007927344**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of May A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Kathy Bizarro-Thunberg, hereby certify that:

1. I am the duly elected Board Vice Chair of Granite United Way.

2. The following is a true copy of an electronic vote taken of the Board of Directors, duly called and conducted on December 3, 2024, at which a quorum of the Directors were present and voting.

VOTED: That Nichole Martin Reimer, President & CEO, is duly authorized on behalf of Granite United Way to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 6/25/2026

Signed by:
Kathy Bizarro-Thunberg
EF43116B292D4D1...
Signature of Elected Officer
Name: Kathy Bizarro-Thunberg
Title: Board Vice Chair

Docusign Envelope ID: 6A956161-7A7F-8A77-835D-ADEED9B6816F

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 1/6/2026

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

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

PRODUCER
Arthur J. Gallagher Risk Management Services, LLC
45 Constitution Avenue
P.O. Box 511
Concord NH 03302-0511

CONTACT NAME: Darlene Moriarty
PHONE (A/C, No, Ext): 800-238-3840 FAX (A/C, No): 603-224-8012
E-MAIL ADDRESS: darlene_moriarty@ajg.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Hanover Insurance Companies	22292
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED GRANUNI-02
Granite United Way
22 Concord Street
Floor 4
Manchester NH 03101

COVERAGES CERTIFICATE NUMBER: 1791529436 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY; CLAIMS-MADE; X OCCUR			ZHV 900337108 14	1/1/2026	1/1/2027	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY; PRO-JECT; LOC						GENERAL AGGREGATE	$ 2,000,000
	OTHER:						PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY; ANY AUTO			ZHV 900337108 14	1/1/2026	1/1/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	OWNED AUTOS ONLY; SCHEDULED AUTOS						BODILY INJURY (Per person)	$
	X HIRED AUTOS ONLY; X NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB; X OCCUR			UHV 9003210 14	1/1/2026	1/1/2027	EACH OCCURRENCE	$ 1,000,000
	EXCESS LIAB; CLAIMS-MADE						AGGREGATE	$ 1,000,000
	DED; X RETENTION $ 0							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			WHV 8996802 15	1/1/2026	1/1/2027	X PER STATUTE; OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N	N/A					E.L. EACH ACCIDENT	$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
WC 3A States: NH, VT
Covering operations of the named insured during the policy period.

CERTIFICATE HOLDER

State of NH Department of Health and Human Services
129 Pleasant Street
Concord NH 033013857
USA

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

NONPROFIT COVER SHEET

A. Entity Name: Granite United Way

B. Entity's Contact Information:

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

Name / Phone / Email: Shannon Swett / 603-224-2595 x301 / Shannon.swett@graniteuw.org

Person responsible for Accuracy and Completeness of information provided:
Name: Shannon Swett Title: Chief Impact Officer

Signature:

List Board of Directors and Affiliations

C. List Board of Directors and Affiliations Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	**Affiliations**
Josephine Moran (Chair)	Ledyard Financial Group, Inc., President and CEO
Kathy Bizarro-Thunberg (Co-Vice Chair)	New Hampshire Hospital Association, Executive Vice President
Betsey Rhynhart (Co-Vice Chair / MC CIC Chair)	Concord Hospital, Vice President of Population Health
Joseph Bator (Immediate Past Chair / Audit Chair)	Northfield Savings Bank, President & CEO
Doug DeLara (Treasurer)	Mowery & Schoenfeld, LLC, Senior Audit Manager
William Keena (Secretary)	AmeriHealth Caritas New Hampshire, Market President NH (Retired)
Kyle Barry	NextEra Energy Seabrook Station, Director of Organizational Effectiveness
Stephen Brooks	Littleton Coin Company, Chief Operating Officer
Robert Coates	Eversource, President - Eversource New Hampshire Electric Operations
Paul DeBassio	United Way Network (Retired)
Chris Emond	Boys & Girls Club of Central NH, CEO
Colby Gamester (GSR CIC Chair)	Gamester Law Office, Owner & Attorney
James Harris	Sheehan Phinney, Litigation Department Chair
Dr. Pamela Hofley	Dartmouth Hitchcock, Medical Director
John Hughes	McLane Middleton, Director, Trusts & Estates Department
List Board of Directors and Affiliations (Continued)	**Affiliations**
Diana Johnson	Merrimack County Savings Bank, Vice President Marketing Officer
Christina Lachance	NH Children's Trust, Executive Director
Dr. Chuck Lloyd	Community College System of NH, Vice Chancellor
Stacia Maloney	Pike Industries, Human Resources Director
Herschel Nachlis	Dartmouth College, Associate Director and Senior Policy Fellow

Maura Palmer (Governance Chair)	Salem School District, Superintendent
Randy Perkins	Eversource, Senior Account Executive (Retired)
Dr. Daisy Pierce	Navigating Recovery of the Lakes Region, Executive Director
Kelli Riggs (Marketing Chair)	Comcast, VP Marketing Planning and Execution
Sarmad Saman (NNH CIC Chair)	White Mountains Community College, President
Justin Slattery (CR CIC Chair)	Belknap Economic Development Council, Executive Director
Tim Soucy (SR CIC Chair)	Catholic Medical Center (Retired)
Rusty Talbot (NC CIC Chair)	North Country Climbing Center, CEO
Nick Toumpas (Impact/Equity Chair)	Department of Health & Human Services, Commissioner (Retired)

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

Name	Role	Annual Salary	Amount Paid From This Contract
Samantha Durfee	Sr. Director, Public Health	$77,250	$6,181
Caleb Gilbert	Sr. Director, Public Health	$77,250	$6,181

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

D. 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

E. 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

2024	Granite United Way	22 Concord Street Floor 4Manchester, NH 03101	Manchester	NH	03101	G

FINANCIAL DISCLOSURES

F. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

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

MISSION STATEMENT

Granite United Way's mission is to improve the quality of people's lives by bringing together the caring power of communities.

GRANITE UNITED WAY

FINANCIAL REPORT

JUNE 30, 2025

CONTENTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Granite United Way, which comprise the statement of financial position as of June 30, 2025 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Granite United Way as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 Granite United Way 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

70 Commercial Street, 4th Floor
Concord, NH 03301

v: 603-224-5357
f: 603-224-3792

59 Emerald Street
Keene, NH 03431

v: 603-357-7665
f: 603-224-3792

44 School Street
Lebanon, NH 03766

v: 603-448-2650
f: 603-448-2476

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated November 13, 2025, on our considerations of Granite United Way's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Granite United Way's internal control over financial reports and compliance.

Report on Summarized Comparative Information

We have previously audited Granite United Way's June 30, 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 13, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of community impact awards to qualified partner agencies and emerging opportunity grants are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Nathan Wechsler & Company

Concord, New Hampshire
November 13, 2025

STATEMENT OF FINANCIAL POSITION
June 30, 2025 with comparative totals as of June 30, 2024

ASSETS

	2025			2024
	Without Donor/ Time Restrictions	**With Donor/ Time Restrictions**	**Total**	**Total**
CURRENT ASSETS				
Cash	$ 236,587	$ 125,234	$ 361,821	$ 142,539
Prepaid and reimbursable expenses	48,979	-	48,979	36,638
Investments	-	578,126	578,126	619,036
Accounts and rent receivable	4,028	-	4,028	5,597
Contributions and grants receivable, net of allowance for uncollectible contributions 2025 $359,707; 2024 $356,521	-	2,552,184	2,552,184	3,646,179
Total current assets	289,594	3,255,544	3,545,138	4,449,989
OTHER ASSETS				
Property and equipment, net	1,287,042	-	1,287,042	1,340,937
Operating lease, right-of-use assets	279,109	-	279,109	451,376
Investments - endowment	14,734	275,877	290,611	268,186
Beneficial interest in assets held by others	-	3,045,064	3,045,064	2,845,719
Total other assets	1,580,885	3,320,941	4,901,826	4,906,218
Total assets	**$ 1,870,479**	**$ 6,576,485**	**$ 8,446,964**	**$ 9,356,207**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES				
Line of credit	$ -	$ -	$ -	$ 225,000
Current maturities of long-term debt	9,530	-	9,530	21,827
Allocations payable to partner agencies	-	-	-	100,707
Donor-designations payable	428,704	383,374	812,078	878,608
Accounts payable	524,284	-	524,284	918,533
Accrued expenses	183,420	-	183,420	242,855
Current portion operating lease liabilities	171,660	-	171,660	171,766
Funds held for others	5,608	-	5,608	16,569
Total current liabilities	1,323,206	383,374	1,706,580	2,575,865
LONG-TERM LIABILITIES				
Operating lease liabilities, less current portion	113,338	-	113,338	284,998
Note payable, less current portion	547,431	-	547,431	293,500
Total long-term liabilities	660,769	-	660,769	578,498
Total liabilities	1,983,975	383,374	2,367,349	3,154,363
COMMITMENTS ***(See Notes)***				
NET ASSETS:				
Without donor/ time restrictions	(113,496)	-	(113,496)	(683,921)
With donor/ time restrictions (Note 9)	-	6,193,111	6,193,111	6,885,765
Total net assets	(113,496)	6,193,111	6,079,615	6,201,844
Total liabilities and net assets	**$ 1,870,479**	**$ 6,576,485**	**$ 8,446,964**	**$ 9,356,207**

See Notes to Financial Statements.

GRANITE UNITED WAY

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year ended June 30, 2025 with comparative totals for the year ended June 30, 2024

	2025			2024
	Without Donor/ Time Restrictions	**With Donor/ Time Restrictions**	**Total**	**Total**
Support and revenues:				
Campaign revenue:				
Total contributions pledged	$ -	$ 5,270,632	$ 5,270,632	$ 5,403,794
Restricted contributions pledged	-	2,582,726	2,582,726	1,885,100
Less donor designations	-	(1,542,268)	(1,542,268)	(1,253,631)
Less provision for uncollectible pledges	-	(217,751)	(217,751)	(217,951)
Add prior years' excess provision for uncollectible pledges taken into income in current year	108,560	-	108,560	142,414
Net campaign revenue	108,560	6,093,339	6,201,899	5,959,726
Support:				
Grant revenue	-	4,972,053	4,972,053	4,899,868
Sponsors and program revenue	-	145,600	145,600	84,697
Contributed non-financial assets	62,734	-	62,734	59,040
Total support	171,294	11,210,992	11,382,286	11,003,331
Other revenue:				
Rental income	88,861	-	88,861	84,305
Administrative fees	61,510	-	61,510	101,431
Miscellaneous income	8,866	-	8,866	-
Total support and revenues	330,531	11,210,992	11,541,523	11,189,067
Net assets released from restrictions:				
For satisfaction of time restrictions	4,348,192	(4,348,192)	-	-
For satisfaction of program restrictions	7,776,099	(7,776,099)	-	-
	12,454,822	(913,299)	11,541,523	11,189,067
Expenses:				
Program services	11,010,636	-	11,010,636	11,843,337
Support services:				
Management and general	658,336	-	658,336	601,073
Fundraising	391,712	-	391,712	650,427
Total expenses	12,060,684	-	12,060,684	13,094,837
Increase (decrease) in net assets before non-operating activities	394,138	(913,299)	(519,161)	(1,905,770)
Non-operating activities:				
Change in value of beneficial interest in trusts, net of fees 2025 $18,004; 2024 $17,272	-	199,345	199,345	156,289
Realized and unrealized gains on investments	13,305	11,990	25,295	2,826
Investment income, net	162,982	9,310	172,292	179,128
Total non-operating activities	176,287	220,645	396,932	338,243
Net increase (decrease) in net assets	570,425	(692,654)	(122,229)	(1,567,527)
Net assets, beginning of year	(683,921)	6,885,765	6,201,844	7,769,371
Net assets, end of year	**$ (113,496)**	**$ 6,193,111**	**$ 6,079,615**	**$ 6,201,844**

STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2025 with comparative totals for the year ended June 30, 2024

	2025											2024
	Grants and awards	Salaries, employee benefits and taxes	Occupancy	Technology and telephone expenses	United Way Worldwide dues and other dues and subscriptions	Campaign, communications and printing	Professional services and subcontractors	Conferences, travel and staff development	Supplies, office expenses, insurance, and other	Depreciation and amortization	Total	Total
Program services												
Community impact grants	$ 623,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ 623,000	$ 1,622,523
Targeted Grants	225,000	-	-	-	-	-	-	-	-	-	225,000	50,000
Recovery Friendly Workplace	496,918	644,307	-	2,407	-	59,214	-	26,312	170,128	-	1,399,286	506,160
211 New Hampshire	-	671,589	-	106,150	-	7,586	-	6,822	574,903	-	1,367,050	1,096,109
Public Health Network	32,315	826,064	15,994	1,102	-	4,037	259,308	23,134	165,363	-	1,327,317	1,366,073
Mary Gale Trust Management	631,000	-	-	-	-	-	-	-	-	-	631,000	740,287
Whole Village Family Resource Center	4,974	218,102	79,521	6,420	-	-	22,813	2,411	100,165	47,261	481,667	438,797
Housing Initiatives	37,097	114,928	-	30,819	-	230	253,461	6,941	25,365	-	468,841	817,099
Early Childhood	-	177,138	-	18,249	-	7,351	219,749	15,551	16,672	-	454,710	953,696
Volunteer Income Tax Assistance	-	131,688	-	-	-	-	38,040	-	35,600	-	205,328	193,521
New Hampshire Care Connections	-	166,518	-	-	-	160	-	6,377	758	-	173,813	-
Preschool Development	-	-	-	-	-	-	-	-	-	-	-	255,965
Work United Program	-	-	-	-	-	-	-	-	-	-	-	65,931
Other program services	293,943	2,122,324	156,773	125,936	102,932	22,876	459,020	41,395	286,668	41,757	3,653,624	3,737,176
Total program services	2,344,247	5,072,658	252,288	291,083	102,932	101,454	1,252,391	128,943	1,375,622	89,018	11,010,636	11,843,337
Supporting Services												
Management and general	-	479,888	36,045	28,955	23,666	-	39,304	9,515	31,362	9,601	658,336	601,073
Fundraising	-	279,223	20,973	16,848	13,770	34,314	3,086	5,537	12,375	5,586	391,712	650,427
Total support services	-	759,111	57,018	45,803	37,436	34,314	42,390	15,052	43,737	15,187	1,050,048	1,251,500
Total functional expenses	**$ 2,344,247**	**$ 5,831,769**	**$ 309,306**	**$ 336,886**	**$ 140,368**	**$ 135,768**	**$ 1,294,781**	**$ 143,995**	**$ 1,419,359**	**$ 104,205**	**$ 12,060,684**	**$ 13,094,837**

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from donors	$ 8,719,935	$ 7,112,366
Cash received from grantors	5,220,663	4,835,764
Administrative fees	61,510	101,431
Other cash received	99,296	166,267
Cash received from trusts	134,702	127,370
Designations paid	(1,608,798)	(1,025,930)
Cash (paid) received for funds held for others	(10,961)	7,232
Cash paid to agencies	(833,490)	(1,536,348)
Cash paid to partners and vendors	(11,609,841)	(10,864,844)
Net cash provided by (used in) operating activities	**173,016**	**(1,076,692)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(50,309)	(328,543)
Purchases of investments	-	(57,054)
Proceeds from sale of investments	79,941	372,928
Net cash provided by (used in) investing activities	**29,632**	**(12,669)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings (repayments) on line of credit	(225,000)	225,000
Borrowings on long-term debt	257,140	175,695
Repayments of long-term debt	(15,506)	(17,382)
Net cash provided by financing activities	**16,634**	**383,313**
Net increase (decrease) in cash	**219,282**	**(706,048)**
Cash, beginning of year	142,539	848,587
Cash, end of year	**$ 361,821**	**$ 142,539**
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for:		
Interest expense	$ 34,132	$ 22,814
Refinance of long-term debt:		
Proceeds received from refinance	$ 302,860	$ -
Debt paid as a result of refinance	302,860	-
Net cash paid in refinance	$ -	$ -

Note 1. Nature of Activities

Granite United Way is the result of several New Hampshire United Ways merging together to create a single, efficient organization that covers most of New Hampshire and Windsor County, Vermont. Granite United Way improves lives by mobilizing the caring power of their communities. More than fundraisers, Granite United Way is a partner in change, working with a broad range of people and organizations to identify and resolve pressing community issues. Granite United Way works closely with volunteer leadership to invest donor dollars to help the community learn, earn and be healthy. By focusing on these investment initiatives, Granite United Way is helping people in new and strategic ways.

Granite United Way conducts annual campaigns in the fall of each year to support hundreds of local programs, primarily in the subsequent year, while the State Employee Charitable Campaign, managed by Granite United Way, is conducted in May and June. Campaign contributions are used to support local health and human services programs, collaborations and to pay Granite United Way's operating expenses. Donors may designate their pledges to support a region of Granite United Way, a Community Impact area, other United Ways or to any health and human service organization having 501(c)(3) tax–exempt status. Amounts pledged to other United Ways or agencies are included in the total contributions pledged revenue and as designations expense. The related amounts receivable and payable are reported as an asset and liability in the statement of financial position. The net campaign results are reflected as with donor restrictions in the accompanying statement of activities and changes in net assets, as the amounts are to be collected in the following year. Prior year campaign results are reflected as net assets released from restrictions in the current year statement of activities and changes in net assets.

Granite United Way invests in the community through three different vehicles:

June 30,	2025	2024
Community Impact Awards to partner agencies	$ 623,000	$ 1,622,523
Donor designated gifts to Health and Human Service agencies	1,542,268	1,253,631
Granite United Way Program services	10,387,636	10,220,814
Total	$ 12,552,904	$ 13,096,968

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of Granite United Way (the "United Way") have been prepared on the accrual basis. Under the accrual basis, revenues and gains are recognized when earned and expenses and losses are recognized when incurred. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Estimates and assumptions: The United Way prepares its financial statements in accordance with generally accepted accounting principles. Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents: For the purposes of reporting cash flows, the United Way considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The United Way had no cash equivalents at June 30, 2025 and 2024.

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

> *Net assets without donor/ time restrictions*: Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes. From time to time the Board of Directors designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion. For example, the Board has designated a portion of net assets without donor restrictions as a quasi-endowment (an amount to be treated by management as if it were part of the donor restricted endowment) for the purpose of securing the United Way's long-term financial viability.
>
> The United Way has board designated net assets of $14,734 and $13,609 for endowment at June 30, 2025 and 2024, respectively.
>
> *Net assets with donor/ time restrictions:* Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.
>
> The United Way reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.
>
> Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the United Way to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Contributions receivable: Campaign pledge contributions are generally paid within one year. The United Way provides an allowance for uncollectible pledges at the time campaign results are recorded. Provisions for uncollectible pledges have been recorded in the amount of $217,751 and $217,951 for the campaign periods ended June 30, 2025 and 2024, respectively. The provision for uncollectible pledges was calculated at 4.5% of the total pledges for both of the years ended June 30, 2025 and 2024.

Investments: The United Way's investments in marketable equity securities and all debt securities are reported at their fair value based upon quoted market prices in the accompanying statement of financial position. Unrealized gains and losses are included in the changes in net assets in the accompanying statement of activities. The United Way's investments do not have a significant concentration of credit risk within any industry, geographic location, or specific location.

Revenue recognition - contributions: The United Way recognizes contributions received and made, including unconditional promises to give, as revenue in the period received or made. Contributions received are reported as either revenues without donor restrictions or revenues with donor restrictions.

Contributions with donor restrictions that are used for the purposes specified by the donor in the same year as the contribution is received are recognized as revenues with donor restrictions and are reclassified as net assets released from restrictions in the same year. Promises to contribute that stipulate conditions to be met before the contribution is made are not recorded until the conditions are met. There were no conditional promises to give as of June 30, 2025.

Functional allocation of expenses: The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the United Way are reported as expenses of those functional areas. A portion of general and administrative costs that benefit multiple functional areas (indirect costs) have been allocated across programs and other supporting services based on estimates of time and effort.

Property and equipment: Property and equipment are carried at cost, if purchased and fair value if contributed. Maintenance, repairs, and minor renewals are expensed as incurred, and major renewals and betterments are capitalized. The United Way capitalizes additions of property and equipment in excess of $2,500.

Depreciation of property and equipment is computed using the straight-line method over the following useful lives:

	Years
Building and building improvements	5-31½
Leasehold improvements	15
Furniture and equipment	3-10

Operating measure: The United Way has presented the statement of activities and changes in net assets based on an intermediate measure of operations. The measure of operations includes all revenues and expenses that are an integral part of the United Way's programs and supporting activities and net assets released from restrictions to support operating activities. Non-operating activities are limited to resources outside of those programs and services and are comprised of investment return, the changes in fair value of the beneficial interest in trusts, and gains and losses on sales and dispositions of assets.

Concentrations of credit risk: Financial instruments which potentially subject the United Way to concentrations of credit risk, consist primarily of contributions receivable, substantially all of which are from individuals, businesses, or not-for-profit organizations. Concentrations of credit risk are limited due to the large number of donors comprising the United Way's donor base. As a result, at June 30, 2025, the United Way does not consider itself to have any significant concentrations of credit risk with respect to contributions receivable.

In addition, the United Way maintains cash accounts with several financial institutions insured by the Federal Deposit Insurance Corporation up to $250,000. At June 30, 2025, there was $75,000 in excess of federally insured limits.

Income taxes: The United Way is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The United Way is also exempt from state income taxes by virtue of its ongoing exemption from federal income taxes. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The United Way has adopted the provisions of FASB ASC 740 Accounting for Uncertainty in Income Taxes. Accordingly, management has evaluated the United Way's tax positions and concluded the United Way had maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment or disclosure in the financial statements.

With few exceptions, the United Way is no longer subject to income tax examinations by the U.S. Federal or State tax authorities for tax years before 2022.

Leases: The United Way recognizes right-of-use (ROU) assets and lease liabilities on the statements of financial positions for all material operating and financing leases greater than one year. Factors contributing to the amount of asset and liability recorded are the determination of the lease term, discount rate used and the inclusion or exclusion of certain lease and non-lease components.

The United Way includes lease extension and termination options in the lease term if, after considering relevant economic factors, it is reasonably certain the United Way will exercise the option. In addition, the United Way has elected to account for any non-lease components in its real estate leases as part of the associated lease component. The United Way has also elected not to recognize leases with original lease terms of 12 months or less (short-term leases) on the United Way's statement of financial position.

For leases with a lease term greater than one year, the United Way recognizes a lease asset for its right to use the underlying leased asset and a lease liability for the corresponding lease obligation. The United Way determines whether an arrangement is or contains a lease at contract inception. Operating lease right-of-use assets and operating lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, the United Way uses its incremental borrowing rate for a period comparable with that of the lease term. The United Way considers the lease term to be the noncancelable period that it has the right to use the underlying asset, including all periods covered by an option to (1) extend the lease if the United Way is reasonably certain to exercise the option, (2) terminate the lease if the United Way is reasonably certain not to exercise that option, and (3) extend, or not to terminate, the lease in which exercise of the option is controlled by the lessor.

The operating lease right-of-use assets also include any lease payments made and exclude lease incentives received or receivable. Lease expense is recognized on a straight-line basis over the expected lease term. Variable lease expenses are recorded when incurred.

Note 3. Fair Value Measurements

The Fair Value Measurements Topic of the FASB Accounting Standards Codification (FASB ASC 820-10) establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

- Level 1 – inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at Level 1 fair value generally are securities listed in active markets. The United Way has valued their investments listed on national exchanges at the last sales price as of the day of valuation.

- Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option-pricing models, discounted cash flow models, and similar techniques.

Financial assets carried at fair value on a recurring basis consist of the following at June 30, 2025:

	Level 1	**Level 2**	**Level 3**
Money market funds	$ 32,393	$ 29,318	$ -
Mutual funds:			
Domestic equity	99,482	-	-
Fixed income	89,543	-	-
Other	19,188	-	-
Fixed income funds	437,882	-	-
Corporate bonds	-	160,931	-
Beneficial interest in assets held by others	-	-	3,045,064
Total	$ 678,488	$ 190,249	$ 3,045,064

Financial assets carried at fair value on a recurring basis consist of the following at June 30, 2024:

	Level 1	**Level 2**	**Level 3**
Money market funds	$ 28,439	$ 22,954	$ -
Mutual funds:			
Domestic equity	98,645	-	-
Fixed income	85,838	-	-
Other	11,726	-	-
Fixed income funds	488,737	-	-
Corporate bonds	-	150,883	-
Beneficial interest in assets held by others	-	-	2,845,719
Total	$ 713,385	$ 173,837	$ 2,845,719

All assets have been valued using a market approach, except for the beneficial interest in assets held by others, and have been consistently applied. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets. Prices may be indicated by pricing guides, sales transactions, market trades, or other sources.

The beneficial interest in assets held by others is valued using the income approach. The value is determined by calculating the present value of future distributions expected to be received, which approximates the value of the trust's assets at June 30, 2025 and 2024.

GAAP requires disclosure of an estimate of fair value for certain financial instruments. The United Way's significant financial instruments include cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Note 4. Property and Equipment

Property and equipment, at cost, at June 30,	2025	2024
Land, buildings and building improvements	$ 1,797,233	$ 1,783,733
Leasehold improvements	5,061	5,061
Furniture and equipment	355,309	318,500
Total property and equipment	2,157,603	2,107,294
Less accumulated depreciation	(870,561)	(766,357)
Total property and equipment, net	**$ 1,287,042**	**$ 1,340,937**

Note 5. Endowment Funds Held by Others

Agency endowed funds: The United Way is a beneficiary of various agency endowment funds at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing these funds, property contributed to The New Hampshire Charitable Foundation is held as separate funds designated for the benefit of the United Way.

In accordance with its spending policy, the Foundation may make distributions from the funds to the United Way. The New Hampshire Charitable Foundation's charitable distribution rate is currently 4% of the fund's average market value of the trailing 20 calendar quarters.

The estimated value of the future distributions from the funds is included in these financial statements as required by FASB ASC 958-605, however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of the United Way. The United Way received $99,311 and $97,837 from the agency endowed funds during the years ended June 30, 2025 and 2024, respectively.

Designated funds: The United Way is also a beneficiary of eight designated funds at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing these funds, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of the United Way.

In accordance with its spending policy, the Foundation makes distributions from the funds to the United Way. The New Hampshire Charitable Foundation's charitable distribution rate is currently 4% of the fund's average market value of the trailing 20 calendar quarters.

These funds are not included in these financial statements, since although all property in these funds was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of the United Way, The New Hampshire Charitable Foundation may redirect funds to another organization.

The United Way received $29,765 and $29,533 from the designated funds during the years ended June 30, 2025 and 2024, respectively. The market value of these funds' assets amounted to approximately $910,000 and $852,000 at June 30, 2025 and 2024, respectively.

Note 6. Long-term Debt and Line of Credit

Long-term debt at June 30,	**2025**	**2024**
Mortgage financed with a local bank. Interest rate adjusted every 5-years at the 5-year Federal Home Loan Classic Advance Rate plus 2.5% (6.5% at June 30, 2025). Payable in monthly installments of principal and interest of $1,908. Collateralized by the United Way's building located in Plymouth, NH	$ -	$ 142,486
Mortgage financed with a local bank. Interest rate 6.00% for the first five years of the loan, at which point the interest rate changes to the 5-year Federal Home Loan Classic Advance Rate plus 2.50%. Payable in monthly installments of principal and interest of $1,293.	-	172,841
Mortgage refinanced with a local bank. Interest rate 6.75% for the first five years of the loan, at which point the interest rate changes to the 5-year Federal Home Loan Classic Advance Rate plus 2.50%. Payable in monthly installments of principal and interest of $3,903 through February, 2050. Collateralized by the United Way's building located in Plymouth, NH.	$ 556,961	$ -
Total	556,961	315,327
Less portion payable within one year	**9,530**	**21,827**
Total long-term debt	**$ 547,431**	**$ 293,500**

The scheduled maturities of long-term debt at June 30, 2025 were as follows:

Year Ending June 30,		
2026	$	9,530
2027		10,193
2028		10,903
2029		11,662
2030		12,474
Thereafter		502,199
Total	$	556,961

The United Way had a revolving line-of-credit with Citizen's Bank with a maximum borrowing limit of $250,000 that was closed during the current year. A new line was opened in the current year with Franklin Savings Bank with a maximum borrowing limit of $500,000. The line of credit is a 12 month revolving commercial line and has a fixed rate of 7.25%. The line is secured by the United Way building located in Plymouth, NH. At June 30, 2025 and 2024, there was $- and $225,000 outstanding, respectively, on the line-of-credit agreements.

Note 7. Funds Held for Others

The United Way held funds for others for the following projects:

June 30,		2025		2024
Work United Loan Default Program	$	1,756	$	2,663
Concord Multicultural Festival		1,867		11,921
Get Moving Manchester		1,740		1,740
Better Together Lakes Region		245		245
Total	**$**	**5,608**	**$**	**16,569**

Note 8. Endowment Funds

The United Way's endowment consists of nine individual funds established for youth programs, Whole Village Resource Center, and general operating support. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments.

As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law: The United Way is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditures.

Most of those net assets are also subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Directors of the United Way has interpreted UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund unless a donor stipulates the contrary.

As a result of this interpretation, when reviewing its donor-restricted endowment funds, the United Way considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The United Way has interpreted UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

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

Underwater Endowment Funds: From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the United Way to retain as a fund of perpetual duration. The United Way did not have any funds with deficiencies of this nature as of June 30, 2025 and 2024.

Investment Return Objectives, Risk Parameters and Strategies: The United Way has adopted investment policies, approved by the Board of Directors, for endowment assets for the long-term. The United Way seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable level of risk. Investment risk is measured in terms of the total endowment fund; investment assets and allocations between asset classes and strategies are managed to not expose the fund to unacceptable level of risk.

Spending Policy: The United Way does not currently have a spending policy for distributions each year as they strive to operate within a budget of their current Campaign’s income. To date there have been no distributions from the endowment fund.

Endowment net asset composition by type of fund as of June 30, 2025 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment	$ 14,734	$ -	$ 14,734
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	142,652	142,652
Accumulated investment gains	-	133,225	133,225
Total funds	$ 14,734	$ 275,877	$ 290,611

Changes in the endowment net assets as of June 30, 2025 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2024	$ 13,609	$ 254,577	$ 268,186
Investment return, net	1,125	21,300	22,425
Endowment net assets, June 30, 2025	$ 14,734	$ 275,877	$ 290,611

Endowment net asset composition by type of fund as of June 30, 2024 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment	$ 13,609	$ -	$ 13,609
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	142,652	142,652
Accumulated investment gains	-	111,925	111,925
	$ 13,609	$ 254,577	$ 268,186

Changes in the endowment net assets as of June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2023	$ 12,495	$ 233,821	$ 246,316
Investment return, net	1,114	20,756	21,870
Endowment net assets, June 30, 2024	$ 13,609	$ 254,577	$ 268,186

Note 9. Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

June 30,	2025	2024
Subject to expenditure for specified time period:		
Contributions receivable related to campaigns	$ 2,380,289	$ 3,247,791
Designations payable to other agencies and United Ways	(383,374)	(413,296)
	1,996,915	2,834,495
Subject to expenditure for specified purpose:		
Manchester Proud	398,271	442,151
Public Health Network services	233,868	398,388
Homelessness initiatives	102,737	-
Leader in Me	45,670	80,072
Grants	30,000	-
Other programs	64,709	30,363
	875,255	950,974
Endowments subject to the United Way's spending policy and appropriation:		
Investments in perpetuity (original gift values of $142,652), which once appropriated, is expendable to support:		
General Operations	109,007	100,590
Youth Programs	33,246	30,680
Whole Village Resource Center	133,624	123,307
	275,877	254,577
Beneficial interest in assets held by others:		
Agency endowed funds at the New Hampshire Charitable Foundation	3,045,064	2,845,719
Total net assets with donor restrictions	**$ 6,193,111**	**$ 6,885,765**

Note 10. Liquidity and Availability of Resources

The United Way's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

June 30,	2025	2024
Cash	$ 361,821	$ 142,539
Investments	868,737	887,222
Contributions receivable, net	2,552,184	3,646,179
Beneficial interest in trust	3,045,064	2,845,719
Accounts and rent receivable	4,028	5,597
Total financial assets	6,831,834	7,527,256
Less amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with time or purpose restrictions	(199,136)	(221,076)
Subject to appropriation and satisfaction or donor restrictions	(275,877)	(254,577)
Agency endowed funds at the NH Charitable Foundation	(3,045,064)	(2,845,719)
Total amounts unavailable for general expenditure within one year	(3,520,077)	(3,321,372)
Amounts unavailable to management without Board's approval:		
Board designated endowment	(14,734)	(13,609)
Total financial assets available to management for general expenditure within one year	$ 3,297,023	$ 4,192,275

Liquidity Management

The United Way maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs the United Way has committed a line of credit of $250,000, which it could draw upon. Additionally, the United Way has board designated net assets without donor restrictions that, while the United Way does not intend to spend these for purposes other than those identified, the amounts could be made available for current operations, if necessary.

Note 11. Pension Fund

The United Way sponsors a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code, whereby electing employees contribute a portion of their salaries to the plan. For the years ended June 30, 2025 and 2024, the United Way contributed $144,942 and $141,985, respectively to employees participating in the plan.

Note 12. Leases

During a prior year, the United Way entered into an operating lease agreement for a four-year term commencing on January 1, 2022 through December 31, 2025 for office space in Concord, New Hampshire. The lease required monthly payments of $1,496 through December 31, 2022, increasing 3% in each year thereafter.

During a prior year, the United Way entered into an operating lease agreement for a five-year term commencing July 1, 2021 through June 30, 2026 for office space in Manchester, New Hampshire. The lease required monthly payments of $3,300 through June 30, 2023, increasing 2% in each year thereafter.

During a prior year, the United Way entered into an operating lease agreement for a five-year term commencing on September 1, 2018 through August 31, 2023 for office space in Lebanon, New Hampshire. The lease requires payments for common costs. These costs are included in the variable costs and are expensed when incurred. There is an option to extend the lease for 5 years at the end of the lease term, which was exercised through August 31, 2026. The lease extension requires monthly payments of $658 through the lease term.

During a prior year, the United Way entered into an operating lease agreement for a five-year term commencing on April 1, 2022 through March 31, 2027 for office space in Portsmouth, New Hampshire. The lease requires monthly payments of $4,400 through March 31, 2023, and increases $73 in each year thereafter.

During a prior year, the United Way entered into an operating lease agreement for a four-year term commencing September 1, 2017 through August 31, 2021 for office space in Concord, New Hampshire. The lease contained an option to extend the lease for 2 years through August 31, 2023 which was exercised. A second option to extend was exercised through August 31, 2027. The lease extension requires monthly payments of $4,354 through the lease term.

In Plymouth New Hampshire, the United Way rents space in a building, which they own and occupy to ten non-affiliated, non-profit organizations. Termination of the lease is generally prohibited unless there is a violation under the lease agreement. There are no options to extend. The monthly lease payments range from $75 to $1,995 per month. For the years ended June 30, 2025 and 2024, the rental income amounted to $88,861 and $82,476, respectively.

The United Way leases multiple copier machines under the terms of operating lease agreements. The monthly lease payments amount to approximately $1,200. The leases expire on various dates through October 26, 2027.

June 30,		2025
Lease expense		
Operating lease expense	$	187,199
Short-term lease expense		2,244
Variable lease expense		7,202
Total	$	196,645
Other Information		
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	$	186,698
Weighted-average remaining lease term in years for operating leases		1.76
Weighted-average discount rate for operating leases		4.11%
Rental income from operating lease payments	$	88,861

At June 30, 2025, the future minimum lease payments under non-cancellable leases are as follows:

2026	$	179,440
2027		104,553
2028		10,958
Total undiscounted cash flows		294,951
Less: present value discount		(9,953)
Total lease liabilities	$	284,998

Note 13. Contributed Nonfinancial Assets

For the years ended June 30, 2025 and 2024, contributed nonfinancial assets recognized within the statement of activities and changes in net assets included:

June 30,		2025		2024
Services	$	9,000	$	9,185
Office Space		48,000		48,000
Supplies		5,734		1,855
Total	**$**	**62,734**	$	**59,040**

The Organization recognized contributed nonfinancial assets within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed services are recognized when the services received would typically need to be purchased if they had not been provided by donation or require specialized skills and are provided by individuals possessing those skills.

A substantial number of volunteers have donated significant amounts of their time in United Way's program services; however, the value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition.

Contributed services consist of audit and consulting services provided. The estimated fair value is based on the market value of the services provided.

Contributed office space consists of office space for the 211 New Hampshire program. The estimated fair value is based on rent of similar spaces.

Note 14. Payment to Affiliated Organizations and Related Party

The United Way pays dues to United Way Worldwide. The United Way's dues paid to this affiliated organization aggregated $133,691 and $104,311 for the years ended June 30, 2025 and 2024, respectively.

Note 15. Self-Insured Health Plan

The United Way has a self-insured health plan for all its employees. The United Way has purchased stop-loss insurance in order to limit its exposure, which will reimburse the Organization for individual claims in excess of $40,000 annually or aggregate claims exceeding $1,000,000 annually. Self-insurance losses are accrued based on the Organization's estimates of the aggregate liability for uninsured claims incurred using certain actuarial assumptions followed in the insurance industry.

Note 16. Subsequent Events

The United Way has evaluated subsequent events through November 13, 2025, the date which the financial statements were available to be issued and have not evaluated subsequent events after that date. Subsequent to year end, a grant agreement was entered into between Granite United Way and the state of New Hampshire Department of Health and Human Services in the amount of $10,000,000 to develop, implement, publicize and promote, and administer a statewide Opioid Abatement Community Grants Program. This grant begins in the year ended June 30, 2026 and runs through June 30, 2027. There were no other subsequent events that would require disclosure in the financial statements for the year ended June 30, 2025.

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
MERRIMACK COUNTY REGION
Year Ended June 30, 2025

	Community Impact Awards
Family Promise of Greater Concord	$ 16,500
Concord Coalition to End Homelessness	15,000
The Friendly Kitchen	15,000
Project S.T.O.R.Y	14,000
Second Start	9,500
Thrive Survivor Support Center	9,000
Pittsfield Youth Workshop	9,000
The Friends Program, Inc.	9,000
Tiny Twisters Child Care Center	8,000
CASA of NH	8,000
American Foundation for Suicide Prevention	6,000
Capital Region Habitat for Humanity	5,000
	$ 124,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
NORTH COUNTRY REGION
Year Ended June 30, 2025

	Community Impact Awards
Grafton County Senior Citizens Council	$ 9,000
Littleton Winter Shelter	9,000
The Bridge Project	8,250
Copper Cannon Camp	7,500
Boys & Girls Club of the North Country	2,750
White Horse Recovery	2,500
The Loading Dock	2,500
Jobs for America's Graduates	2,500
	$ 44,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
UPPER VALLEY REGION
Year Ended June 30, 2025

	Community Impact Awards
Maynard House	$ 12,500
Springfield Turning Point	11,000
Upper Valley Haven	10,800
Friends of Veterans	10,000
LISTEN Lebanon in Service to Each Neighbor	8,750
Special Needs Support Center	8,000
Valley Court Diversion	7,400
COVER Home Repair	7,100
Connecticut Valley Addiction Recovery, Inc.	6,000
Willing Hands Enterprises	5,300
Windsor County Mentors	5,200
TLC Family Resource Center	5,000
Southeastern Vermont Community	5,000
Good Neighbor Health Clinic	5,000
Dismas of Vermont	5,000
Vermont Adult Learning, Inc.	3,650
Ledyard Charter School	3,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
UPPER VALLEY REGION (CONTINUED)
Year Ended June 30, 2025

	Community Impact Awards (Continued)
Tri-Valley Transit	$ 3,000
The Family Place, Inc.	3,000
Hartford Community Restorative	2,900
Zack's Place Enrichment Center	2,400
	$ 130,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
SOUTHERN REGION
Year Ended June 30, 2025

		Community Impact Awards
1269 Café	$	10,000
Community Caregivers of Greater Derry		10,000
Isaiah 58 New Hampshire		9,200
REACH NH Crisis Services		8,500
St. Joseph Community Services, Inc.		8,250
Building Community in New Hampshire		7,550
Families in Transition		7,550
Operation Delta Dog, Inc.		7,550
CASA of NH		7,500
Girls Inc. of New Hampshire		7,500
Harbor Homes, Inc.		7,500
HOPE for NH Recovery		7,500
International Institute of New England		7,500
New Hampshire Legal Assistance		7,500
Waypoint NH		7,500
Webster House		7,500
Helping Hands Outreach Ministries, Inc.		6,400
Friends of Aine		5,000
Girls at Work, Inc		5,000
Granite State Children's Alliance		5,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
SOUTHERN REGION
Year Ended June 30, 2025

	Community Impact Awards (Continued)
New Neighbor Connections	$ 5,000
Queerlective	5,000
	$ 160,000

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
NORTHERN REGION
Year Ended June 30, 2025

	Community Impact Awards
Harvest Christian Fellowship	$ 5,000
Way Station	4,500
A Place for Us	4,500
Spartan Learning Commons	3,000
Kismet Rock Foundation	2,500
Family Resource Center at North	1,500
	$ 21,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
CENTRAL REGION
Year Ended June 30, 2025

	Community Impact Awards
Pemi Youth Center	$ 11,030
Lakes Region Mental Health Center, Inc	7,550
Tapply-Thompson Community Center	7,200
Grafton County Senior Citizens Council	6,500
Lakes Region Community Developers	5,000
Back in the Saddle Equine Therapy Center	5,000
Kingswood Youth Center	4,750
The Bearcamp Center for Sustainable Community	4,400
Circle Program	2,500
Sandwich Children's Center	1,070
	$ 55,000

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES
GREATER SEACOAST REGION
Year Ended June 30, 2025

	Community Impact Awards (Continued)
Fair Tide	$ 10,630
Hope on Haven Hill, Inc.	9,480
Black Lives Matter Seacoast	6,555
Austin17House	6,555
Lantern Light Camps	6,555
Strafford Nutrition & Meals on Wheels	6,555
Dover Adult Learning Center	6,075
Kingston Children's Center	6,075
Little Blessings Child Care	6,075
The KEY Collective	5,555
HAVEN Violence Prevention and Support	4,925
Seacoast Community School	4,925
Rockingham Nutrition & Meals on Wheels	3,925
Victoria's Victory Foundation	2,560
Annie's Angels Memorial Fund	2,555
	$ 89,000

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

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

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, the financial statements of Granite United Way, which comprise of the statements of financial position as of June 30, 2025, and the related statements of activities and changes in net assets and cash flows the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 13, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Granite United Way's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Granite United Way's internal control. Accordingly, we do not express an opinion on the effectiveness of Granite United Way's internal control.

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

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

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f: 603-224-3792

44 School Street
Lebanon, NH 03766
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f: 603-448-2476

Compliance and Other Matters

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

Purpose of this Report

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

Nathan Wechsler & Company

Concord, New Hampshire
November 13, 2025

GRANITE UNITED WAY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED
JUNE 30, 2025

C O N T E N T S

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Independent Auditor's Report

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

Report on Schedule of Expenditures of Federal Awards

Opinion

We have audited the accompanying schedule of expenditures of federal awards of Granite United Way for the year ended June 30, 2025 and the related notes (the financial statement).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of Granite United Way for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of Granite United Way 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 Schedule

Management is responsible for the preparation and fair presentation of the schedule 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 the schedule that is free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance 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 schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 schedule.
- 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 United Way'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 schedule.

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.

Nathan Wechsler & Company

Concord, New Hampshire
November 13, 2025

GRANITE UNITED WAY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

Federal Grantor Pass-through Grantor Program Title	**Assistance Listing Number**	**Pass-through Identifying Number**	**Federal Expenditures**	**Expenditures to Subrecipients**
U.S. Department of Health and Human Services				
Passed through State of N.H. Department of Health and Human Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	05-95-92-920510-3380	$ 490,024	$ 15,000
Public Health Emergency Preparedness	93.069	05-95-90-903510-1114	261,405	81,886
National Bioterrorism Hospital Preparedness Program	93.889	05-95-90-903510-1113	3,163	-
Preventive Health and Health Services Block Grant	93.991	05-95-90-901010-8011	43,388	15,000
Immunization Cooperative Agreements	93.268	05-95-90-902510-5178	43,550	2,817
Medical Reserve Corps Small Grant Program	93.008	05-95-90-903510-4302	30,294	-
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	05-95-90-901010-5771	153,153	74,366
Opioid STR	93.788	H79TI085759, H79TI087843	785,138	-
Child Care Development Block Grant	93.575	2101NHCDC6	256,439	-
Passed through Mary Hitchcock Hospital, for itself and on behalf of Dartmouth-Hitchcock Clinic				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	GC10659-03	100,473	-
Total U.S. Department of Health and Human Services			2,167,027	189,069
U.S. Department of the Treasury				
Direct Program				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	N/A	194,473	18,328
U.S. Department of Justice				
Passed Through the State of New Hampshire Department of Justice				
Crime Victim Assistance	16.575	2025VOC66	87,422	67,543
Total Expenditures of Federal Awards			$ 2,448,922	$ 274,940

The accompanying notes are an integral part of this schedule.

Note 1. Basis of Presentation

The Schedule of Expenditures of Federal Awards ("the Schedule") includes the federal grant activity of Granite United Way ("the United Way"), under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Uniform Guidance*. Because the schedule presents only a selected portion of the operations of the United Way, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the United Way.

Note 2. Basis of Accounting

This schedule is prepared on the same basis of accounting as the United Way's financial statements. The United Way uses the accrual basis of accounting. Expenditures represent only the federally funded portions of the program. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs could be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-122, Cost Principles for Non-Profit Organizations, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 4. Major Programs

In accordance with OMB Uniform Guidance, major programs are determined using a risk-based approach. Programs in the accompanying Schedule are determined by the independent auditor to be major programs.

Note 5. Indirect Cost Rate

Indirect costs are calculated based on the specific indirect cost rate agreements established for each grant. Granite United Way applies varying indirect costs rates as stipulated in individual grant agreements with federal and non-federal awarding agencies. These rates, which may include negotiated rate or the de minimis rate of 10% of Modified Total Direct Costs (MTDC) are applied to the applicable direct cost base in accordance with each grant's terms.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Granite United Way's compliance with the types of compliance requirements identified in the *OMB Compliance Supplement* that could have a direct and material effect on each of Granite United Way's major federal programs for year ended June 30, 2025. Granite United Way'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, Granite United Way complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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 Granite United Way and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Granite United Way's compliance with the compliance requirements referred to above.

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Concord, NH 03301
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59 Emerald Street
Keene, NH 03431
v: 603-357-7665
f: 603-224-3792

44 School Street
Lebanon, NH 03766
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f: 603-448-2476

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 Granite United Way'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 Granite United Way'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 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 Granite United Way's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with 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 Granite United Way'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 Granite United Way's internal control over compliance 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 United Way's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Nathan Wechsler & Company

Concord, New Hampshire
November 13, 2025

GRANITE UNITED WAY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2025

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

Are any material weaknesses identified?	____ Yes	X No
Are any significant deficiencies identified?	____ Yes	X None Reported
Is any noncompliance material to financial statement noted?	____ Yes	X No

Federal Awards

Internal control over major federal programs:

Are any material weaknesses identified?	____ Yes	X No
Are any significant deficiencies identified?	____ Yes	X None Reported
Type of auditor's report issued on compliance for major federal programs:	*unmodified*	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	X No

Identification of major federal programs:

Assistance Listing Numbers	Name of federal program or cluster
93.575	Child Care Development Block Grant
93.788	Opioid STR

Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as a low-risk auditee?	____ Yes	X No

GRANITE UNITED WAY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2025

Section II – Financial Statement Findings

No financial statement findings identified for the year ended June 30, 2025.

Section III – Federal Awards Findings

No federal award findings identified for the year ended June 30, 2025.

October 17, 2025

Granite United Way
Summary Schedule of Prior Audit Findings

Granite United Way
Manchester, New Hampshire

AUDIT FINDING for Fiscal Year Ended June 30, 2024

Finding Reference Number: 2024-001

Description of Finding: Funds were expended in the fiscal year on transactions with future obligation dates that fell outside of the award's designated timeframe.

Finding Status:

Granite United Way established additional policies and procedures regarding the review of obligation dates to ensure that they are within the permitted timeframes of contracts. The Chief Impact Officer and Chief Financial Officer reviewed any vendor expenses submitted by program staff for implementation dates and would have gotten written approval from the grantor in advance of payment if the dates were outside of the contract end date, which there were none in the 2025 fiscal year.

Granite United Way does not anticipate this scenario to present itself again as this finding was related to a pilot program developed in partnership with the New Hampshire Department of Health and Human Services (NH DHHS), with funding from the Child Care Development Block Grant (ARPA Child Care Supplemental Discretionary Funds). The transaction in question was erroneously approved in advance by NH DHHS, reimbursed to GUW following NH DHHS review of all relevant backup documentation, and then rescinded. The transaction provided for a pool of funds set up in advance with an approved vendor and made available to employees of the participating pilot program businesses to draw on for applicable childcare expenses.

Name of Contact Person: Cindy Read, Chief Financial Officer, cindy.read@graniteuw.org, 603-625-6939

Samantha Durfee, MSW
[redacted]

Objective:

To continue developing professional experiences and education in the areas of social work, public health, holistic health, and community engagement.

Work Experience:

Granite United Way
Director, Public Health, February 1, 2020 - Present
Director of Community Impact Operations, December 2017 – January 31, 2020
Associate Director of Community Impact Operations, May 2017 - December 2017
Graduate Intern, Jun 2016 – May 2017

- Facilitates multi-sector stakeholder meetings for collaborative initiatives, such as regional public health advisory council and coalition development, assessing community needs, developing strategic plans, implementing strategies with a collective impact model, and monitoring progress and outcomes.
- Leading the facilitation and management of a $750,000 Preschool Development Grant aimed to enhance early childhood systems and outcomes for New Hampshire's "Region 2"/Capital Area.
- Supported the planning and development of a Concord Area "Adverse Childhood Experiences Response Team" (ACERT) in coordination with regional partners. Currently manages a federal grant supporting this body of work.
- Facilitated grant making operations with 140+ applicants, multiple regional volunteer review teams, and United Way staff.

NH Division of Children, Youth & Families
Child Protective Service Worker, June 2014 – Oct. 2015.

- Assessed child welfare concerns and family dynamics within a social-ecological framework, utilizing the Solution Based Casework model.
- Assisted families with identifying community resources, wrote referrals, and provided case management.
- Used legal intervention when necessary and attended family court hearings.
- Utilized clear, professional communication skills for formal written documents and with clients.

The Red Blazer Restaurant and Pub Concord, NH Oct. 2009 – May 2017

- Provide professional and friendly service to guests, special groups and vendors.
- Keep an organized workspace and appearance.

Community Advisor Plymouth, NH Aug. 2012 – May 2013

- Served as a student liaison for residents of Plymouth State University.

Education:

University Of New Hampshire, 2016-2017
Master of Social Work

Plymouth State University, 2010-2014
Bachelor of Social Work
Graduated Magna Cum Laude, GPA 3.72

- Recipient of New Hampshire's National Association of Social Workers "Bachelor's of Social Work Student of the Year" for 2014
- Recipient of Plymouth State University's "Social Work Outstanding Community Service Award" for 2013

Professional Memberships:

New Hampshire Humane Society Board of Directors, September 2020-present

Social Work Volunteer Experience:

Dominican Republic Service Learning Course San Luis, DR Spring 2014

- Service learning trip geared to improve an understanding of social justice and social work interventions within vulnerable, impoverished communities in order to provide socially conscious aid and support.

Youth Villages Memphis, TN Spring 2013

- Week long, alternative spring break where nine PSU students volunteered at a residential facility for youth with complex behavioral/mental health needs. Engaged youth during recreational therapy.

Habitat for Humanity Cleveland, OH Spring 2012

- Week long, alternative spring break where nine PSU students helped with the rehabilitation of two homes with the purpose of creating affordable housing in partnership with people in need.

Voices Against Violence Plymouth, NH Spring 2011

- 30 hour volunteer placement at Plymouth's domestic and sexual violence crisis center. Placement was focused on increasing education and understanding of domestic violence and to engage in safety planning with victims of violence.

Interests: Ballroom dancing, performing arts, artwork, exploring NH with my pup, reading, nature, and cooking.

Caleb Gilbert
[redacted]

EDUCATION:
University of Southern Maine School of Social Work: Portland, ME- MSW, May, 2015
University of Southern Maine: Lewiston, ME- BA, Social & Behavioral Science, May, 2011
Cert?

WORK EXPERIENCE:
Granite United Way, Carroll County Coalition for Public Health- ***Director of Public Health***
April 2021 – Present
- Oversee Public Health Network staff and activities
- Develop strategic planning and direction for Public Health Network
- Oversee Community Health Improvement Plan development and implementation
- Maintain and enhance rural public health network and partnerships across health disciplines
- Monitor emerging health tends in Carroll County, NH

Granite United Way, Carroll County Coalition for Public Health- ***Program Coordinator***
September 2018 – April 2021
- Coordinate Regional Public Health Network activities
- Develop and implement Community Health Improvement Plan for Carroll County
- Facilitate community workgroups focused on County public health priorities
- Plan and implement public health trainings
- Board and steering committee membership on several community health initiatives

The Opportunity Alliance, Public Health Program- ***Substance Use Prevention Program Coordinator***
April 2017 – July 2018
- Organized and facilitated community education events
- Coordinated Student Intervention and Re-integration Program (SIRP)
- Developed and maintained strategic partnerships with local stakeholders to participate in program initiatives
- Delivered presentations on youth substance use prevention
- Provided technical assistance to schools, law enforcement, and medical providers on program initiatives
- Used data sets, such as the Maine Integrated Youth Health Survey, to plan for and evaluate program activities

Maine Department of Health and Human Services (SAMHS / CDC)- ***Prevention Specialist***
September 2014 – April 2017
- Legislative Liaison: tracked, monitored, and drafted testimony in response to bills affecting program
- Drafted request for proposals and contracts for Department procured services
- Provided technical assistance to state substance use prevention grantees
- Collaborated with state and community partners to build capacity and develop prevention messages
- Successfully applied for 2 SAMHSA Prevention Grants, as part of a grant writing team
- Developed, revised, and evaluated statewide strategic approaches to substance use prevention

United States Coast Guard Reserve- ***Boatswain's Mate, 3rd Class:*** **June 2009 – June 2015**
- Received recommendation for advancement on all employee reviews
- Maintained annual training requirements
- Supervised non-rates

Preble Street, Maine Hunger Initiative- ***Summer VISTA Associate:*** **May 2014 – August 2014**
- Worked with local school district (Maine- RSU 16) on Summer Food Service Program
- Coordinated meal sites
- Recruited and trained volunteers
- Conducted outreach and education about program and hunger in local communities

Providence Service Corporation of Maine- ***Behavioral Health Professional (BHP):***
October 2012 – October 2013
- Assisted child and family in meeting mutually agreed upon behavioral health goals
- Taught behavioral modification techniques and coping skills
- Collaborated with community mental health providers and other service providers

University of Southern Maine- ***Americorps VISTA, Student Veteran Services***
August 2011 – August 2012
- Coordinated programs and services for Student Veterans and Servicemembers
- Collaborated with University and community partners to bolster Student Veteran services
- Maintained program data and reported to federal funders