120 - 8/19/26

STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
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July 16, 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 award grant agreements with the Grantees listed below in an amount not to exceed $35,007 to develop and implement Tobacco Use Prevention Programs for Youth to prevent and reduce youth access to and use of tobacco products, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2027. 100% General Funds.

Grantee Name	Vendor Code	Area Served	Amount
Makin' It Happen Coalition for Resilient Youth, Inc. (Manchester, NH)	319209-B001	Greater Manchester	$11,669
Partnership for Public Health, Inc. (Laconia, NH)	165635-B001	Laconia and Tamworth	$11,669
The Upper Room, A Family Resource Center (Derry, NH)	174210-B001	Derry	$11,669
		Total	**$35,007**

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

See attached fiscal details.

EXPLANATION

The purpose of this request is for the Grantees to work with youth to develop and implement a youth-led and youth-powered tobacco use prevention program that focuses on activities that prevent youth,10 to 20 years of age, from using tobacco products to improve quality of long-term life and reduce lifetime health care expenses. The Department is carrying out the vote of the Governor's Commission on Alcohol and Other Drugs (Commission) to solicit and enter into agreements for tobacco use prevention programs for youth.

Tobacco prevention aligns with the Commission's State Action Plan, "Strengthening Our Response Together - SFY2023-2027," Strategy 1 Primary Prevention; which is to identify, coordinate, and ensure capacity to implement new and innovative programs, policies and practices across multiple state and private entities that are data-driven and inclusive of shared risk factors for co-occurring mental health and substance use disorders.

The Grantees will develop peer leadership programs, design and conduct public education campaigns, expand coalition membership, develop community focus groups, provide community and school-based initiatives, and participate in community events all with a focus on reducing youth tobacco and vaping use.

Tobacco misuse and abuse among youth is an escalating public health and behavioral health concern in New Hampshire, as evidenced by the Youth Risk Behavior Survey (YRBS), a national voluntary survey conducted every two (2) years among representative samples of 9th through 12th grade students. The survey monitors six (6) types of health-risk behaviors that contribute to the leading causes of death and disability among youth and adults, one of which is tobacco use. The most recent data from the 2023 YRBS shows 16.7% of high school students in the state reported using Electronic Cigarettes (Vaping) in the past 30 days. In addition, 32.6% tried a vapor product in their lifetime. Youth in New Hampshire as young as fourth grade have reported trying vapes. According to the CDC, tobacco use results in significant healthcare costs in the United States, including over $240 billion annually in direct medical care spending related to smoking-attributable illnesses like lung cancer, heart disease, and stroke.

The Department will monitor services through review and assessment of reports required by the Grantees.

The Department selected the Grantees through a competitive bid process using a Request for Grant Applications (RFGA) that was posted on the Department's website from March 5, 2026, through April 10, 2026. The Department received five (5) responses that were reviewed and scored by a team of qualified individuals. The Department awarded grants to three (3) of the four (4) Grantees that met the minimum allowable score. One (1) Grantee elected not to move forward with the grant agreement. The Scoring Sheet is attached.

As referenced in Exhibit A of the attached agreements, the parties have the option to extend the agreements 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, youth 10 to 20 years of age living in New Hampshire may not have access to tobacco use prevention programs and may be at risk of early onset tobacco use, developing tobacco related illness, and developing other substance related misuse and abuse.

Respectfully submitted,

For:

Lori A. Weaver
Commissioner

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

Makin' It Happen Coalition for Resilient Youth, Inc.

State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	102-500731	Contracts for Prog Svs	92058512	$11,669
			Subtotal	***$11,669***

Partnership for Public Health, Inc.

State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	102-500731	Contracts for Prog Svs	92058512	$11,669
			Subtotal	***$11,669***

The Upper Room, A Family Resource Center

State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2027	102-500731	Contracts for Prog Svs	92058512	$11,669
			Subtotal	***$11,669***
			Total	**$35,007**

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

Project ID # **RGA-2027-DBH-02-TOBAC**

Project Title **Tobacco Use Prevention Programs for Youth**

	Maximum Points Available	Greater Nashua Prevention Coalition	Makin' It Happen Coalition for Resilient Youth, Inc	North Country Education Services	Partnership for Public Health Inc	The Upper Room, a Family Resource Center
Technical						
Need & Project Plan (Q1)	**600**	550	375	325	525	575
Funding Request (Q2)	**400**	175	325	130	200	325
TOTAL POINTS	**1000**	**725**	**700**	**455**	**725**	**900**
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RFA*					

	Reviewer Name	**Title**
1	Pauline Jesionowski	Finance Administrator II
2	Monica DeRico	Community Outreach Coordinator
3	Elizabeth Duffy	Health Promotion Advisor
4	Ann Crawford	Synar Coordinator

Subject: Tobacco Use Prevention Programs for Youth (RGA-2027-DBH-02-TOBAC-01)

GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

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. Grantee Name Makin' It Happen Coalition for Resilient Youth, Inc.		1.4. Grantee Address 77 Sundial Ave., Suite 102W Manchester, NH 03103	
1.5 Grantee Phone # (603) 836-6266	1.6. Account Number TBD	1.7. Completion Date 6/30/2027	1.8. Grant Limitation $11,669
1.9. Grant Officer for State Agency Robert W. Moore, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**"			
1.11. Grantee Signature 1 Signed by: Mary Forsythe-Taber 132C2948A203409...		1.12. Name & Title of Grantee Signor 1 Mary Forsythe-Taber Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) Signed by: Kaja Fox 2A0EFC7D61684F3...		1.14. Name & Title of State Agency Signor(s) Kaja Fox Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 7/15/2026			
1.16. Approval by Governor and Council (if applicable) By: On:			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Grantee Initials Initial MFT

Date 7/14/2026

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything 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 Grant limitation set forth in block 1.8 of these general provisions.

6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS**. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all 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, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date 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, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

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

11.2.1 Give the Grantee 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) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee 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 Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

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Grantee Initials

Date 7/14/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. **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 first above given.

20. **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 Council of the State of New Hampshire, if required or by the signing State Agency.

21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. **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 relating hereto.

24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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Grantee Initials ____________

Date 7/14/2026

EXHIBIT A

Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

   1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

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

   4.4 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 Grantee with Laws and Regulations, is amended as follows:

   6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. 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 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

   11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

   1.4. Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

   12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5. Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1 Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee 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 Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Grantee must work with youth to develop a youth-led and youth-powered tobacco use prevention program (Program) that focuses on activities that prevent youth from using tobacco products in order to improve quality of long-term life and reduce lifetime health care expenses.

1.2. The Grantee must ensure services are available in the Greater Manchester region.

1.3. The Grantee must implement the Program ensuring tobacco use prevention activities:

1.3.1. Are led by youth;

1.3.2. Are mentored by an adult employed by the Applicant;

1.3.3. Target youth 10 to 20 years of age to impact the number of youth under 21 years of age who begin using tobacco products; and

1.3.4. Promote program participation for other youth and young adults.

1.4. The Grantee must ensure Program activities focus on, but are not limited to:

1.4.1. Preventing the initiation of tobacco use among youth.

1.4.2. Enhancing protection for youths particularly at risk for tobacco use.

1.4.3. Increasing youth awareness of the risks and harm caused by the use of tobacco.

1.4.4. Youth education and engagement activities, which include:

1.4.4.1. Peer-to-peer tobacco and vaping awareness presentations to middle school and upper-elementary students. Presentations must:

1.4.4.1.1. Be made by high-school students; and

1.4.4.1.2. Be designed to:

1.4.4.1.2.1. Prevent tobacco and vaping use among youth;

1.4.4.1.2.2. Encourage younger students to participate in available leadership opportunities;

1.4.4.1.3. Include:

1.4.4.1.3.1. Differences between vaping and cigarettes;

1.4.4.1.3.2. Health risks;

1.4.4.1.3.3. How nicotine affects the brain;

1.4.4.1.3.4. Knowledge of popular vaping products;

1.4.4.1.3.5. History of big tobacco;

1.4.4.1.3.6. Refusal skills;

1.4.4.1.3.7. Prevention tools; and

1.4.4.1.3.8. Resources to help quit smoking or vaping

1.4.5. Promoting youth leadership skills.

1.4.6. Increasing community involvement.

1.4.7. Creating focus groups to gather social environmental data, which must ensure school and community concerns about youth vaping and tobacco use are heard. Focus groups must be conducted by or in collaboration with youth leaders, which may include, but are not limited to:

1.4.7.1. Educators.

1.4.7.2. Student Assistance Professionals.

1.4.7.3. Coaches.

1.4.7.4. Youth serving organization staff.

1.4.7.5. School resource officers.

1.4.7.6. Librarians.

1.4.7.7. Parents.

1.4.7.8. Other community members.

1.5. The Grantee must ensure Program implementation is supported and encouraged by adults within the community through Applicant lead focus groups.

1.6. The Grantee must work with the Program in a manner that leads to important environmental and social norm changes based on feedback from community focus groups comprised of youth or adults in the community as identified by the Grantee as being able to contribute to the Program.

1.7. The Grantee must assist the Program to ensure the program has access to support and tools to speak with retailers regarding:

1.7.1. The harm of advertising tobacco products to youth; and

1.7.2. The importance of requesting proof of age from any individual purchasing tobacco products, as required by RSA 126-K:3, to confirm the individual is 21 years of age or older.

1.8. The Grantee must assist the Program with outreach and intervention techniques in a manner that assists youth in speaking with other youth about the harms of using tobacco products.

1.9. Reporting

1.9.1. The Grantee must provide a Final Report to the Department no later than 45 calendar days prior to the Grant Agreement completion date, which must include:

1.9.1.1. Status and/or completion date of Program, strategies, or initiatives; and

1.9.1.2. Impact statement demonstrating the success of the project(s), which must include supporting documentation that includes only aggregated and de-identified information.

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

1.10. Background Checks

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

1.10.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this agreement;

1.10.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement; and

1.10.1.3. 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 under this agreement.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.3. Credits and Copyright Ownership

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

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

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

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

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

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. Records

4.1. The Grantee 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 Grantee in the performance of the Contract, and all income received or collected by the Grantee.

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

4.1.3. Statistical information, records regarding the provision of services, and all invoices submitted to the Department to obtain payment for such services.

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

4.3. If, upon review of the Final Expenditure Report, the Department must disallow any expenses claimed by the Grantee 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 Grantee.

EXHIBIT C

Payment Terms

1. This Agreement is funded by:

   1.1. 100% General funds.

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

   2.1. The Grantee as a subrecipient, in accordance with 2 CFR 200.331.

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

4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:

   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

   4.3. Identifies and requests payment for allowable costs incurred in the previous month.

   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.

   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.

   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

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

5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting

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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. Audits

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

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

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

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

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

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

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

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

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

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Makin' It Happen Coalition for Resilient Youth, Inc.
Budget Request for:	Tobacco Use Prevention Programs for Youth
Budget Period	G&C Approval - 6/30/27
Indirect Cost Rate (if applicable)	0.09
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$4,167
2. Fringe Benefits	$792
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$1,000
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$1,000
6. Travel	$450
7. Software	$0
8. (a) Other - Marketing/ Communications	$2,800
8. (b) Other - Education and Training	$0
8. (c) Other - Interpretive services	$399
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$10,608
Total Indirect Costs	$1,061
TOTAL	$11,669

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Contractor Initials: ________

Date: 7/14/2026

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

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

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

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

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

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

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

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

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 MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 08, 2013. 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: **691663**
Certificate Number: **0007981167**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of July A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of **Makin' It Happen Coalition for Resilient Youth, Inc**.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **June 26, 2026**, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That **Mary Forsythe-Taber**, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Makin' It Happen Coalition for Resilient Youth, Inc**.(Makin' It Happen) to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated:06.26.2026

Signature of Elected Officer
Name: LAURIE WARNOCK
Title: BOARD CHAIR

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 07/14/2026

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 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 Phone: 978-474-0810 Fax: 978-474-0890
SAMEL INSURANCE AGENCY, INC.
15 CENTRAL STREET
ANDOVER MA 01810

CONTACT NAME: Samel Insurance Agency, Inc.
PHONE (A/C, No, Ext): 978-474-0810 FAX (A/C, No): 978-474-0890
E-MAIL ADDRESS: info@samel-ins.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Nautilus Ins Co	
INSURER B : Benchmark Ins Company	
INSURER C :	
INSURER D:	
INSURER E :	
INSURER F :	

INSURED
MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH INC
77 SUNDIAL AVE, SUITE 102W
MANCHESTER NH 03103

COVERAGES **CERTIFICATE NUMBER: 77100** **REVISION NUMBER:1** **SUPERCEDES PREVIOUS REVISIONS**

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

INSR LTR	TYPE OF INSURANCE	ADD'L INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC			NN2013361	07/01/26	07/01/27	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurence)	$ 100,000
							MED. EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ Included
								$
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (per accident)	$
								$
	UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N: Y (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		BRX10174907	01/22/26	01/22/27	X WC STATU-TORY LIMITS / OTH-ER	
							E.L. EACH ACCIDENT	$ 500,000
							E.L. DISEASE-EA EMPLOYEE	$ 500,000
							E.L. DISEASE-POLICY LIMIT	$ 500,000

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

Operations Usual to a Community Organization
$500 Deductible for Bodily Injury Liability and Property Damage Liability Combined Per Claim

CERTIFICATE HOLDER

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-3857

Attention:

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

Jonathan M. Samel

Jonathan M. Samel

NONPROFIT COVER SHEET

A. Entity Name: Makin' It Happen Coalition for Resilient Youth, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Mary Forsythe-Taber / 603.686.6844(m) / mft@mih4u.org

Person responsible for Accuracy and Completeness of information provided:

Name: Mary Forsythe-Taber Title: Executive Director

Signature: Mary Forsythe-Taber

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Laurie Warnock (President/Chair)	NE Poison Control/Prevention Educator
Jessica Bennett (Secretary)	Bedford High School/LADAC
Gregory Kennedy (Treasurer – tentative)	Eastern Bank/Vice President Branch Manager
Jane Skantze	Southern NH Hospital/Social Worker
Karen Burkush	Retired, former Manchester school district Assistant Superintendent
Rick Norton	Retired, former Principal, Manchester school district
Jordan Trombly	Co-owner Bath fitters NH/ME
Shirley Tomlinson	NH DHHS

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

Name	Role	Annual Salary	Amount Paid From This Contract
Jordan Havens	Program Coordinator 1	$58,032	1hour per week x 52 weeks
Emily Tyler	Program Coordinator 2	$58,240	1hour per week x 52 weeks
Maureen O'Leary	Project Manager	$61,800	2 hours per month x 12 months

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

14361	Makin' It Happen Coalition for Resilient Youth, Inc.	77 Sundial Ave., #102WManchester, NH 03103	Manchester	NH	03103	G	11/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

Revenue		Expenses	
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$	*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	$

Makin' It Happen Mission, Vision and Value statement:

Mission:

Makin' It Happen is on a mission! ...To create a coordinated community response among individuals, organizations, businesses, and communities to promote positive behaviors that measurably improve the overall health and well-being of our youth, families, and communities, with a focus on physical and mental wellness, as well as alcohol, tobacco, and other drug prevention.

Vision:

We envision a future where all of our youth and families have appropriate support to live, learn, work and play in healthy, thriving communities.

Value Statement:

Our collective work within the greater Manchester region is based on the belief that physical and mental health are essential, prevention works, treatment is effective and people recover.

MAKIN' IT HAPPEN COALITION
FOR RESILIENT YOUTH, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

CONTENTS

F.G. BRIGGS, JR., CPA
PROFESSIONAL ASSOCIATION

Ninety Eight Salmon Street
Manchester, New Hampshire 03104

FREDERICK G. BRIGGS, JR., CPA
ABBY T. DAWSON, CPA
HILARY A. PAUL, CPA

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MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FIRM OF AICPA
PRIVATE COMPANIES
PRACTICE SECTION

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

August 12, 2025

To the Board of Directors of
Makin' It Happen Coalition for Resilient Youth, Inc.

Management is responsible for the accompanying financial statements of Makin' It Happen Coalition for Resilient Youth, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

F. G. Briggs, Jr., CPA
Professional Association

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
Assets		
Cash	$ 211,841	$ 88,880
Grants receivable	76,088	94,464
Prepaid expenses	11,993	7,995
Furniture & equipment, net	9,287	9,242
Operating right-of-use asset, net	148,237	-
TOTAL ASSETS	$ 457,446	$ 200,581

LIABILITIES AND NET ASSETS

	2024	2023
Liabilities		
Accounts payable	$ 1,231	$ 6,383
Operating lease liability	148,237	-
Accrued expenses	13,972	10,047
Total Liabilities	163,440	16,430
Net Assets		
Without donor restrictions	294,006	184,151
Total Net Assets	294,006	184,151
TOTAL LIABILITIES AND NET ASSETS	$ 457,446	$ 200,581

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenues		
Grants	$ 852,978	$ 615,138
Rental income	13,988	13,413
Total Support and Revenues	866,966	628,551
Expenses		
Program expenses	671,603	482,420
Management & general expenses	64,157	52,431
Fundraising expenses	21,351	20,530
Total Expenses	757,111	555,381
Change in Net Assets Without Donor Restrictions	109,855	73,170
Net Assets, Beginning of Year	184,151	110,981
Net Assets, End of Year	$ 294,006	$ 184,151

See Accompanying Notes and Independent Accountant's Compilation Report

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Recovery Ready Communities	Resiliency Essentials	Making It Happen in the 603	Total Program Services	Management and General	Fund-raising	Total Supporting Services	Total Expenses
Salaries	$ 110,100	$ 154,450	$ 178,091	$ 442,641	$ 26,236	$ 17,490	$ 43,726	$ 486,367
Payroll taxes	8,895	12,287	14,096	35,278	2,006	1,338	3,344	38,622
Subcontractors	7,841	32,877	15,887	56,605	398	-	398	57,003
Occupancy	2,524	3,657	4,132	10,313	1,181	473	1,654	11,967
Lease obligation interest	1,230	1,906	2,153	5,289	606	246	852	6,141
Lease obligation	9,019	13,980	15,785	38,784	4,509	1,804	6,313	45,097
Supplies	678	7,374	2,764	10,816	3,876	-	3,876	14,692
Marketing	3,500	6,240	2,669	12,409	2,423	-	2,423	14,832
Travel and conferences	6,849	17,568	6,202	30,619	1,975	-	1,975	32,594
Office expenses	2,595	4,948	15,283	22,826	6,673	-	6,673	29,499
Professional fees	2,134	25	1,805	3,964	9,415	-	9,415	13,379
Insurance	974	-	1,085	2,059	1,006	-	1,006	3,065
Depreciation	-	-	-	-	3,853	-	3,853	3,853
Total Expense	$ 156,339	$ 255,312	$ 259,952	$ 671,603	$ 64,157	$ 21,351	$ 85,508	$ 757,111

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Recovery Ready Communities	Resiliency Essentials	Making It Happen in the 603	Total Program Services	Management and General	Fund-raising	Total Supporting Services	Total Expenses
Salaries	$ 104,066	$ 102,716	$ 108,985	$ 315,767	$ 26,234	$ 17,490	$ 43,724	$ 359,491
Payroll taxes	8,794	8,691	9,171	26,656	2,007	1,338	3,345	30,001
Subcontractors	6,110	11,600	12,705	30,415	2,850	-	2,850	33,265
Occupancy	9,537	9,538	9,878	28,953	3,409	1,702	5,111	34,064
Supplies	4,992	3,432	5,624	14,048	556	-	556	14,604
Marketing	5,090	-	12,253	17,343	-	-	-	17,343
Travel and conferences	254	19,378	5,992	25,624	-	-	-	25,624
Office expenses	4,564	6,070	11,689	22,323	1,983	-	1,983	24,306
Professional fees	120	-	1,171	1,291	10,750	-	10,750	12,041
Insurance	-	-	-	-	1,561	-	1,561	1,561
Depreciation	-	-	-	-	3,081	-	3,081	3,081
Total Expense	$ 143,527	$ 161,425	$ 177,468	$ 482,420	$ 52,431	$ 20,530	$ 72,961	$ 555,381

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities		
Change in net assets	$ 109,855	$ 73,170
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:		
Depreciation	3,853	3,081
Noncash portion of operating lease expense	37,825	9,377
Repayments of operating lease liability	(37,825)	(9,377)
(Increase) decrease in grants receivable	18,376	(80,627)
(Increase) decrease in prepaid expense	(3,998)	(4,444)
Increase (decrease) in accounts payable	(5,152)	4,895
Increase (decrease) in deferred income	-	(147,199)
Increase (decrease) in accrued expenses	3,925	6,033
Total adjustments	17,004	(218,261)
Net cash provided by (used for) operating activities	126,859	(145,091)
Cash Flows For Investing Activities		
Payments for the purchase of equipment	(3,898)	(2,898)
Net cash provided by (used for) investing activities	(3,898)	(2,898)
Net increase (decrease) in cash	122,961	(147,989)
Cash, beginning of year	88,880	236,869
Cash, end of year	$ 211,841	$ 88,880
Supplemental Cash Flow Disclosures:		
Right-of-use asset obtained in exchange for operating lease liability	$ 186,062	$ -
Cash paid for interest	$ 6,150	$ 28

MAKIN' IT HAPPEN COALITION FOR RESILIENT YOUTH, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

NOTE 1: NATURE OF OPERATIONS

The Makin' It Happen Coalition for Resilient Youth, Inc. (the Organization) is a non-profit located in Manchester, New Hampshire that serves to create a coordinated community response among individuals, organizations, businesses and communities to promote behaviors that measurably improve overall health and well-being of our youth, with a focus on alcohol, tobacco and other drug prevention. The core programs include prevention programming designed to empower our youth through knowledge and leadership programming, provide substance use disorder continuum of care sessions, and through the community empowerment initiative focused on building resiliency within individuals and the communities they live, work and play in.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Basis of Presentation</u>
The Organization's policy is to prepare its financial statements on the basis of generally accepted accounting principles. This basis of accounting involves the application of accrual accounting; consequently, revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

<u>Financial Statement Presentation</u>
The Organization follows the recommendation of the Financial Accounting Standards Board as applicable to not-for-profit organizations. Under these standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets, as applicable: net assets with donor restrictions or net assets without donor restrictions.

Descriptions of the two net asset categories are as follows:

<u>Net Assets with Donor Restrictions</u>
The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

<u>Net Assets without Donor Restrictions</u>
The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A donor-imposed restriction is a donor stipulation (donors include other types of contributors, including makers of certain grants) that specifies a use for a contributed asset that is more specific than broad limits resulting from the following:

a. The nature of the not-for-profit entity (NFP)
b. The environment in which it operates
c. The purposes specified in its articles of incorporation or bylaws or comparable documents for an unincorporated association.

<u>Revenue</u>
The majority of the Organization's revenue is derived from cost-reimbursable state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amount received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

<u>Contributions</u>
Contributions received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

<u>Receivables</u>
Grants receivable do not include an allowance for credit losses, as all are considered collectible. Grants receivable are expected to be collected within one year.

<u>Revenue with and without Donor Restrictions</u>
Unconditional promises to give are recognized as revenues and assets in the period received. Contributions and grants that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions and grants are recognized. All other donor-restricted contributions are reported as increases in donor restricted net assets. When a restriction expires, donor restricted net assets are reclassified to net assets. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

<u>Contributed Services and Items</u>
The value of contributed services of volunteers for administrative, fundraising and program services is not reflected in these statements since there is no objective measurement available for such services. Contributed items are recorded at their estimated fair market value at the date of donation.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash Equivalents
For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment
Furniture and equipment are carried at cost at the date of acquisition or fair market value at the date of donation. Depreciation is recorded under the straight-line method based on estimated useful lives ranging from a period of five to seven years. Expenditures for furniture and equipment, unless of a relatively minor amount, are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Leases
The accounting standards require that leases with a lease term of more than 12 months be classified as either finance or operating leases. Leases are classified as finance leases when the Organization expects to consume a major part of the economic benefits of the leased assets over the remaining lease term. Conversely, the Organization is not expected to consume a major part of the economic benefits of assets classified as operating leases.

The lease classification affects both the pattern and presentation of expense recognized in the income statement, the categorization of assets and liabilities in the balance sheet, and the classification of cash flows in the statement of cash flows.

The Organization's has made a policy election to not capitalize certain short-term leases with a lease term of 12 months of less.

For finance leases, total lease cost is recorded on an accelerated basis and consists of two components; amortization expense related to the write-off of right-of-use assets, and interest expense from lease obligations. Interest expense is recorded using the effective interest method and right-of-use assets are amortized on a straight-line basis over the remaining lease term. For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term.

Non-lease components, such as common area maintenance (CAM) charges, are separated from lease components based on the terms of the related lease. Variable lease components consist of real estate taxes and insurance charges related to the real estate lease, and are recorded as lease expense as incurred.

Lease obligations are measured and recorded at the present value of future lease payments using a discount rate. The Organization elected to use the risk-free rate of return as the discount rate, which was determined to be 3.97% in 2024.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Right-of-use assets are generally measured and recorded at the sum of the lease obligation, any initial direct costs to consummate the lease, and any lease payments made on or before the commencement date.

As described in Note 6, the Organization entered into a new lease in 2024.

Functional Allocation of Expenses
The costs of providing various programs and supporting services are presented on a functional basis in the Statements of Functional Expenses. Expenses are directly charged to the appropriate activity, where feasible. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, they may require allocation on a reasonable basis that is consistently applied. This basis included building use percentage and personnel cost allocations. Personnel costs are allocated based on the estimates of time and effort.

Advertising
Advertising costs are expensed as incurred.

Estimates
Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

Income taxes
No income tax provision has been included in the financial statements of the Organization since it is a not-for-profit entity exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation. The Organization analyzed its tax positions and determined there are no unrecognized tax obligations to record.

Compensated Absences
The financial statements do not include an accrual of compensated absences liability as compensated absences are expensed as incurred. Management does not believe this accrual to be material to the financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements

On January 1, 2023, the Organization adopted FASB ASU 2016-13, "Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments", and all related subsequent amendments. This ASU replaced the incurred loss method of measuring financial assets with an expected loss method, referred to as the current expected credit loss (CECL) method. CECL requires an estimate of credit losses over the life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts. For the Organization, the ASU applies to the measurement of its receivables. Receivables are now presented using an allowance for credit losses to reduce the receivables balance to the net amount expected to be collected over the lives of the receivables, if necessary. The Organization adopted the new standard using the modified retrospective approach and there was no transition adjustment related to the adoption of CECL.

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization’s financial assets as of the balance sheet date, reduced by amounts not available to meet cash needs for general expenditures within one year.

Financial assets at year-end:	2024	2023
Cash	$ 211,841	$ 88,880
Grants receivable	76,088	94,464
Total	$ 287,929	$ 183,344

The Organization regularly monitors resources required to meet its operating needs. For purposes of analyzing resources available to meet general expenditures over a twelve month period, the Organization considers all expenditures related to its ongoing activities. In addition, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

NOTE 4: CONCENTRATIONS OF CREDIT RISK

At times, the Organization's operating bank account may exceed the federally insured limit. The account is insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000.

The majority of funding for the Organization is received directly or indirectly from the State of New Hampshire. Grants receivable consists primarily of amounts due from the State of New Hampshire through the City of Manchester's health department.

NOTE 5: FURNITURE AND EQUIPMENT

Furniture and equipment consist of the following components at December 31, 2024:

	2024	2023
Furniture and equipment	$ 33,553	$ 29,655
Less: accumulated depreciation	(24,266)	(20,413)
	$ 9,287	$ 9,242

Depreciation expense for the years ended December 31, 2024 and 2023 was $3,853 and $3,081, respectively.

NOTE 6: LEASES

Amounts recognized as right-of-use assets related to operating leases are included in assets and the related debt in liabilities on the statement of financial position.

As of December 31, right-of-use assets and lease liabilities related to operating leases were as follows:

Right-of-use assets:	2024	2023
Cost	$ 188,190	$ 31,254
Less: accumulated amortization	(39,953)	(31,254)
	$ 148,237	$ -
Lease liabilities:	$ 148,237	$ -

Description of Lease

The Organization leased office space in Manchester, New Hampshire from June 2019 to May 2023 under a fixed-term agreement, then continued on a month-to-month basis through December 2023 at $1,880 per month. In January 2024, a new lease commenced for office space in Manchester with a term extending through January 2028. Monthly payments were $3,998 in 2024, with scheduled increases beginning each February to $4,127 in 2025, $4,256 in 2026 and $4,385 in 2027, plus a share of taxes and common area maintenance.

Quantitative Lease Information

Total lease cost for the year ended December 31 follows:

	2024	2023
Operating lease costs	$ 51,238	$ 9,399

NOTE 6: LEASES (continued)

Maturity analysis and reconciliation to balance sheet

A summary of the future lease payments for the operating lease reconciled to the lease obligations recorded at December 31, 2024 follows:

For the year ending December 31:		
2025	$	49,391
2026		50,939
2027		52,486
2028		4,385
Total future minimum lease payments	$	157,201
Less: effects of discounting		(8,964)
Lease obligation at December 31, 2024	$	148,237
Less: current portion		(44,304)
Long-term lease obligation	$	103,933

NOTE 7: RENTAL INCOME

The Organization holds the lease for the property described in Note 6 and shares that space with the New Hampshire Teen Institute (NHTI), a non-profit organization. For 2024 and 2023, monthly rental income was $930 and $940, respectively. NHTI also reimburses the Organization for certain expenses. Rental income from NHTI at December 31, 2024 and 2023 was $13,988 and $13,413, respectively.

NOTE 8: CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

NOTE 9: SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 12, 2025, the date the financial statements were available to be issued.

Jordan Havens

[redacted]

SKILLS

Microsoft Office 365, SPSS, Google Suite, Management Skills, Data and Statistical Analysis, Employee Training, Organization, Group Facilitation

EXPERIENCE

Makin' It Happen, Manchester, NH - *Resiliency Essentials Program Coordinator*

JANUARY 2025- PRESENT

- Working on projects to help the community find the best locations for prevention and training, focusing on drug prevention and mental health.
- Providing trainings to the Greater Manchester region on topics including suicide prevention, substance use, treatment, and recovery.

Dunkin', Derry, NH - *Assistant Manager*

JUNE 2019 - SEPTEMBER 2025

- Training employees the way of food safety and serving customers.
- Taking inventory of products and creating orders each week.
- Handling money and deposits from each day's sales.

Mckinnon's Market, Salem, NH - *Assistant Bakery Manager*

JUNE 2021 - JULY 2022

- Taking inventory of products and creating an order each week.
- Delegating tasks to employees.
- Packaging and organization of items on various shelves.

EDUCATION

University of New Hampshire, Manchester, NH - *B.A. in Psychology*

AUGUST 2021 -: DECEMBER 2025

Pinkerton Academy, Derry, NH - *Diploma*

AUGUST 2017 - MAY 2021

CERTIFICATIONS

QPR Gatekeeper Certificate, *QPR Institute*

JUNE 2024

Mental Health First Aid (Adult and Youth), *National Council for Mental Wellbeing*

MAY 2025

Adult and Pediatric First Aid/CPR/AED, *American Red Cross*

MAY 2025

Emily Tyler

[redacted] [redacted] [redacted]

EDUCATION

Saint Anselm College **Manchester, NH**
Bachelor of Arts in Psychology *May 2025*
Honors: **3.91/4.0** Cumulative GPA, Dean's List: 2021, 2022, 2023, 2024, Accepted into the Alpha Lambda Delta, Delta Sigma Epsilon and Psi Chi Honors Societies

RELATED EXPERIENCE

Saint Anselm College **Manchester, NH**
Psychology Department, *IDeA Networks of Biomedical Research Excellence Student Researcher* *Summer 23 & 24*
- Researched potential causes of Schedule Induced Polydipsia to better understand related mental health disorders
- Presented research findings at a scientific conference with hundreds of attendees

Psychology Department*, Co-President, Psychology Ambassadors* *Aug. 2024 - May 2025*
- Plan and execute multiple outreach programs, engaging students and faculty in discussion on mental health awareness and student success
- Partner with various academic departments to create impactful student events

Institutional Review Board (IRB), *Student Representative* *Sep. 2023 - May 2025*
- Review research proposals to ensure compliance with ethical standards and participant safety

Griffin Memorial School (K-4) **Litchfield, NH**
Special Education Department*, Paraprofessional* *Dec. 2023 - Jan. 2024*
- Managed behavioral disruptions with empathy, utilizing compassionate redirection techniques
- Facilitated academic progress by assisting students in small group settings with assignments

School Counseling Office*, Volunteer* *Sep. 2023 - Dec. 2023*
- Provided compassionate assistance to students in managing overall mental well-being

Saint Joseph's Residence **Manchester, NH**
Life Enrichment Services, *Volunteer* *Sep. 2024 - Dec. 2025*
- Assisted with daily enrichment activities for retired nuns, fostering a positive and engaging environment
- Demonstrated strong active listening skills and empathetic communication to address residents' needs

Makin' it Happen **Manchester, NH**
Community Impact in the 603 Program Coordinator *June 2025- Present*
- Coordinate learning, leadership, and mentorship opportunities for youth leaders, including trainings on vaping, alcohol safety, and OTC drug prevention
- Deliver evidence-based trainings for caregivers of youth to strengthen support systems
- Assist with planning and execution of organization-wide events to advance Makin' It Happen's mission and community partnerships

LEADERSHIP EXPERIENCE

Saint Anselm College **Manchester, NH**
Academic Advising*, Peer Academic Advisor* *Feb. 2024 - Nov. 2024*
- Guided students through the class registration process by answering questions and guiding students through a new registration portal
- Offered assistance to students and faculty members in academic advising efforts

Academic Resource Center, *Writing Consultant/Tutor* *Aug. 2022 - May 2025*
- Successfully teach hundreds of students to write effective outlines for assignments
- Support students with time management skills to better handle various academic workloads

Intercultural Center, *Transitions Program Mentor* *Aug. 2022 - Dec. 2022*
- Enhanced leadership skills through training in conflict resolution and effective communication

Maureen O'Leary
[redacted]

Office, Communications & Project Management Professional

Professional Summary

- Effectively organize and manage multiple projects with various deadlines, such as marketing communications initiatives, events, and office processes and systems.
- Strong skills in setting up schedules, timelines, and other operations procedures resulting in enhanced collaboration and greater project efficiency.
- Excellent communication skills in writing, interviewing, and relationship building with diverse individuals including colleagues and vendors.
- Extensive experience managing projects for, and creating content for, websites, email marketing campaigns, online ads, magazines, and annual reports, consistent with marketing communications strategies.
- Focus on continuous improvement with an eye for making changes that simplify, clarify, and keep teams on track.
- Highly organized, detail-oriented, responsible, and accountable professional.

Experience

Project/Grants Manager– Makin' It Happen, Manchester, NH — 2023 - present

- Develop and maintain grant project schedules
- Provide oversight and management of grant funding/spending
- Lead project team meetings tracking progress, issues, and solutions

Communications Specialist – Cummings Properties, Woburn, MA — 2021-2022

- Wrote and edited employee newsletters, memos, flyers, and social media posts, resulting in better-informed employees.
- Created feature articles and media releases generating publicity for the company.

Freelance Project Manager & Content Writer – Makin' It Happen, Manchester, NH — 2020-2021

- Wrote and led content development for organization's updated website, resulting in improved clarity and readability.
- Acted as lead project manager overseeing the work of the freelance graphic designer and videographer.
- Managed the process for the creation of video podcasts, and oversaw development of flyers and graphic icons.

Director of Marketing – Northern Essex Community College, Haverhill, MA — 2012-2020

- Managed projects ranging from promotion of new academic programs and content creation for college's website redesign to college recruitment and social media campaigns.
- Regularly collaborated with a range of departments such as enrollment services, academic affairs, and institutional advancement to ensure successful, timely project completions.

- Supervised in-house graphic designers, administrative assistants, support staff, freelance writers, and external graphic designers to maximize productivity and workflow.
- Oversaw operations management activities such as handling external vendors, including printers, advertisers, and suppliers of promotional products.

Marketing Manager – Northern Essex Community College, Haverhill, MA 2007-2012

- Assisted with promotion of events ranging from college open houses to fundraising events.
- Annually oversaw the development and execution of hundreds of publications and print and digital advertising campaigns.
- Led an interdepartmental team in the creation and production of a new award-winning magazine distributed to 40,000 people.

Writer/Production Manager – Northern Essex Community College, Haverhill, MA 2005-2007

- Wrote, edited, and proofed content and oversaw design of hundreds of print ads, brochures, flyers, postcards, and direct mail pieces, ensuring consistency of messages within the institution's strategic and marketing goals.
- Project-managed creation of larger publications with multiple content providers; instituted project plans and timelines resulting in more met deadlines.
- Created criteria for a Microsoft Access project database and accompanying filing system, resulting in a more efficient project management system for all department publications and design projects.

Additional Experience

Essex National Heritage Commission, Inc., Salem, MA
Project Manager / Senior Project Manager / Senior Director of Programs and Operations

- Advanced through a series of roles with increased responsibility in a start-up organization based on continuous contributions in marketing communications and operations.
- Managed process, and contributed to content for projects such as annual reports, semi-annual newsletters, program and event brochures, and other promotional pieces.
- Assisted in development and management of ENHA Partnership Grant Program, a matching-grant program to implement preservation, interpretation, and education projects in the area.

Education

Bachelor of Science, Salem State University, Salem, MA
English, Concentration in Communications

Subject: Tobacco Use Prevention Programs for Youth (RGA-2027-DBH-02-TOBAC-02)

GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

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. Grantee Name Partnership for Public Health, Inc.		1.4. Grantee Address 11 Academy Square Laconia, NH 03246	
1.5 Grantee Phone # (603) 707-5852	1.6. Account Number TBD	1.7. Completion Date 6/30/2027	1.8. Grant Limitation $11,669
1.9. Grant Officer for State Agency Robert W. Moore, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**"			
1.11. Grantee Signature 1 Signed by: Tamera Carmichael 2AFAC13B91B2423...		1.12. Name & Title of Grantee Signor 1 Tamera Carmichael CEO	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) Signed by: Kaja Fox 2A0FEC7D61684F3...		1.14. Name & Title of State Agency Signor(s) Kaja Fox Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 7/15/2026			
1.16. Approval by Governor and Council (if applicable) By: On:			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Initial
Grantee Initials TC

Date 7/14/2026

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything 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 Grant limitation set forth in block 1.8 of these general provisions.

6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS**. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all 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, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date 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, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

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

11.2.1 Give the Grantee 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) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee 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 Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

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Grantee Initials

Date 7/14/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. **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 first above given.

20. **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 Council of the State of New Hampshire, if required or by the signing State Agency.

21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. **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 relating hereto.

24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Initial

Grantee Initials TC

Date 7/14/2026

EXHIBIT A

Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

   1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

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

   4.4 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 Grantee with Laws and Regulations, is amended as follows:

   6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. 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 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

   11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

   1.4. Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

   12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5. Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1 Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee 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 Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee 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.

EXHIBIT B

Scope of Services

1. **Statement of Work**
    1.1. The Grantee must work with youth to develop a youth-led and youth-powered tobacco use prevention program (Program) that focuses on activities that prevent youth from using tobacco products in order to improve quality of long-term life and reduce lifetime health care expenses.
    1.2. The Grantee must ensure services are available in Laconia and Tamworth.
    1.3. The Grantee must implement the Program ensuring tobacco use prevention activities:
        1.3.1. Are led by youth;
        1.3.2. Are mentored by an adult employed by the Applicant;
        1.3.3. Target youth 10 to 20 years of age to impact the number of youth under 21 years of age who begin using tobacco products; and
        1.3.4. Promote program participation for other youth and young adults.
    1.4. The Grantee must ensure Program activities focus on, but are not limited to:
        1.4.1. Preventing the initiation of tobacco use among youth, which includes:
            1.4.1.1. Community and school-based initiatives to reduce initiation, with emphasis on youth vaping prevention.
        1.4.2. Enhancing protection for youths particularly at risk for tobacco use.
        1.4.3. Increasing youth awareness of the risks and harm caused by the use of tobacco, which includes:
            1.4.3.1. Recruiting youth through established school and coalition infrastructure to identity and analyze tactics including:
                1.4.3.1.1. Flavor masking in tobacco products and vapes;
                1.4.3.1.2. Influencer aesthetics;
                1.4.3.1.3. “Harmless” branding to hide risks; and
                1.4.3.1.4. Omission of health risks in marketing and packaging.
            1.4.3.2. Working with youth on youth-created content including peer-driven messaging that builds critical thinking, reduces social acceptance, and increases resistance skills, including:
                1.4.3.2.1. “Spot the Trick” media literacy videos;
                1.4.3.2.2. “If Vapes Were Honest” humor-based counter marketing; and
                1.4.3.2.3. Student-led school announcements.

1.4.3.3. Working with schools and the community to deploy youth-created content though:

1.4.3.3.1. School announcements and screens;

1.4.3.3.2. Social media; and

1.4.3.3.3. Community events, including:

1.4.3.3.3.1. Glow Skate;

1.4.3.3.3.2. Party in the Park; and

1.4.3.3.3.3. After Prom.

1.4.3.4. Providing education sessions.

1.4.4. Youth education and engagement activities.

1.4.5. Promoting youth leadership skills.

1.4.6. Increasing community involvement, which includes:

1.4.6.1. Seeking ongoing feedback from youth, schools, and community members to drive improvements; and

1.4.6.2. Strengthening coalitions and cross-sector collaboration to sustain long-term impact.

1.4.7. Creating focus groups to gather social environmental data.

1.5. The Grantee must ensure Program implementation is supported and encouraged by adults within the community through Applicant lead focus groups.

1.6. The Grantee must work with the Program in a manner that leads to important environmental and social norm changes based on feedback from community focus groups comprised of youth or adults in the community as identified by the Grantee as being able to contribute to the Program, which includes:

1.6.1. Supporting retailer engagement and environmental strategies and reinforcing community-level changes in perceptions toward tobacco and vaping;

1.6.2. Promoting and coordinating accessible tobacco and vaping cessation resources including referrals and community-based support; and

1.6.3. Supporting local and regional efforts to advance tobacco-free policies and reduce exposure to tobacco and vaping.

1.7. The Grantee must assist the Program to ensure the program has access to support and tools to speak with retailers regarding:

1.7.1. The harm of advertising tobacco products to youth; and

1.7.2. The importance of requesting proof of age from any individual purchasing tobacco products, as required by RSA 126-K:3, to confirm the individual is 21 years of age or older.

1.8. The Grantee must assist the Program with outreach and intervention techniques in a manner that assists youth in speaking with other youth about the harms of using tobacco products.

1.9. Reporting

1.9.1. The Grantee must provide a Final Report to the Department no later than 45 calendar days prior to the Grant Agreement completion date, which must include:

1.9.1.1. Status and/or completion date of Program, strategies, or initiatives; and

1.9.1.2. Impact statement demonstrating the success of the project(s), which must include supporting documentation that includes only aggregated and de-identified information.

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

1.10. Background Checks

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

1.10.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this agreement;

1.10.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement; and

1.10.1.3. 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 under this agreement.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.3. Credits and Copyright Ownership

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

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

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

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

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

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. Records

4.1. The Grantee 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 Grantee in the performance of the Contract, and all income received or collected by the Grantee.

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

4.1.3. Statistical, enrollment, records regarding the provision of services, and all invoices submitted to the Department to obtain payment for such services.

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

4.3. If, upon review of the Final Expenditure Report, the Department must disallow any expenses claimed by the Grantee 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 Grantee.

Payment Terms

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

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.
7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant 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. Audits

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

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

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

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

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

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

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

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

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

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Partnership for Public Health, Inc.
Budget Request for:	Tobacco Use Prevention Programs for Youth
Budget Period	G&C Approval - 6/30/27
Indirect Cost Rate (if applicable)	0.13
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$7,200
2. Fringe Benefits	$1,400
3. Consultants	$600
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$747
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$200
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$10,147
Total Indirect Costs	$1,522
TOTAL	$11,669

Initial
TC
Contractor Initials: ________

Date: 7/14/2026

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

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

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

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

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

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

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

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

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Contractor Initials ________

Date 7/14/2026

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 PARTNERSHIP FOR PUBLIC HEALTH, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 21, 2005. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **534847**
Certificate Number: **0007663959**

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer as board President of Partnership For Public Health, Inc..
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _October 22, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Tamera Carmichael, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Partnership for Public Health, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **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: July 2, 2026

Margaret Franckhauser
Signature of Elected Officer
Name: Margaret Franckhauser
Title: Board of Directors President

Docusign Envelope ID: 2B4B61ED-EF02-8DB0-80F8-1A29AD063E08

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/13/2026

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

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

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	CONTACT NAME: Eleanor Spinazzola PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188 E-MAIL ADDRESS: Eleanor@esinsurance.net
INSURED Partnership for Public Health, Inc. 11 Academy Square Laconia NH 03246	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Great American Insurance Group	GAIG
INSURER B :	Sequoia Insurance Company	22985
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

COVERAGES **CERTIFICATE NUMBER:** 2026 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			MAC 5601104 02	03/10/2026	03/10/2027	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$ 3,000,000
							Professional Liability-	$ 1,000,000
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS HIRED AUTOS ONLY NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			UMB 5601105 02	03/10/2026	03/10/2027	EACH OCCURRENCE	$ 1,000,000
							AGGREGATE	$ 1,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		QWS1503103	01/01/2026	01/01/2027	X PER STATUTE OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

CERTIFICATE HOLDER	CANCELLATION
State of NH Department of Health & Human Sesrvices 129 Pleasant Street Concord NH 03301-3857	**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.** AUTHORIZED REPRESENTATIVE Fairley Kenneally

NONPROFIT COVER SHEET

A. Entity Name: Partnership for Public Health, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Courtney Douville, 603-520 - 9960, cdouville@pphnh.org

Person responsible for Accuracy and Completeness of information provided:

Name: Tamera Carmichael Title: CEO

Signature: Tamera S. Carmichael

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Margaret Franckhauser (President)	Retired ARNP, JSI, local community member
Lori Nash (Treasurer)	Granite VNA
Mark Waldner (Secretary)	Attorney, Cleveland, Waters, and Bass P. A.
Gwen Whitney-Gill	Concord Hospital Health System
Tim Joubert	Laconia Fire Department
Alicia Jipson	Belmont Town Administrator
Ken Sawyer	Franklin Savings Bank
Gina McGuire	Retired Registered Nurse, Bod Squad Owner

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

Name	Role	Annual Salary	Amount Paid From This Contract
Tessa Donahue	Community Engagement Coordinator	$43,680.00	$7200.00

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

16343	Partnership for Public Health, Inc.	11 Academy Square	Laconia	NH	03246	G	11/14/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

Revenue		Expenses	
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$	*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	$

PARTNERSHIP
FOR PUBLIC HEALTH

MISSION

TO LEAD AND PARTNER IN PUBLIC HEALTH STRATEGIES ACROSS THE LAKES REGION AND NEW HAMPSHIRE FOR SAFER AND HEALTHIER COMMUNITIES

PARTNERSHIP
FOR PUBLIC HEALTH

Partnership for Public Health, Inc. and Affiliate
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Consolidated Financial Statements

With Schedule of Expenditures of Federal Awards

June 30, 2024 and 2023

and

Independent Auditor's Report

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(FORMERLY KNOWN AS *LAKES REGION PARTNERSHIP FOR PUBLIC HEALTH, INC.*)
FINANCIAL STATEMENTS
June 30, 2024 and 2023

TABLE OF CONTENTS

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Partnership for Public Health, Inc. and Affiliate
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Partnership for Public Health, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Partnership for Public Health, Inc. and Affiliate as of June 30, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Public Health Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Partnership for Public Health, Inc. and Affiliate's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated August 18, 2025, on our consideration of Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting and compliance.

Vachon Clukay & Company PC

Manchester, New Hampshire
August 18, 2025

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statements of Financial Position
June 30, 2024 and 2023

	2024	2023
ASSETS		
CURRENT ASSETS:		
Cash	$ 349,505	$ 299,709
Cash, restricted	237,466	342,365
Accounts receivable	23,506	14,382
Grants and contracts receivable	624,714	424,762
Prepaid expenses	9,783	14,248
TOTAL CURRENT ASSETS	1,244,974	1,095,466
PROPERTY AND EQUIPMENT:		
Buildings	687,466	-
Leasehold improvements	4,561	4,561
Furniture and equipment	23,010	23,010
	715,037	27,571
Less accumulated depreciation	(30,922)	(20,623)
PROPERTY AND EQUIPMENT, NET	684,115	6,948
OTHER NONCURRENT ASSETS:		
Investments	100,390	445,875
Deposit	2,981	8,481
TOTAL OTHER NONCURRENT ASSETS	103,371	454,356
TOTAL ASSETS	$ 2,032,460	$ 1,556,770
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 64,830	$ 30,628
Accrued payroll	15,421	25,104
Accrued compensated absences	32,769	39,087
Accrued other expenses	24,773	25,104
Refundable advances from grantors	10,008	46,563
Current portion of mortgage note payable	8,951	-
Fiduciary funds	-	2,120
TOTAL CURRENT LIABILITIES	156,752	166,073
NONCURRENT LIABILITIES:		
Mortgage note payable, less current portion	527,712	-
TOTAL NONCURRENT LIABILITIES	527,712	-
TOTAL LIABILITIES	684,464	166,073
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,111,018	1,041,056
With donor restrictions:		
Purpose restrictions	236,978	349,641
TOTAL NET ASSETS	1,347,996	1,390,697
TOTAL LIABILITIES AND NET ASSETS	$ 2,032,460	$ 1,556,770

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statements of Activities
For the Years Ended June 30, 2024 and 2023

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
Contributions	$ 158,260	$ 332,761
In-kind support	39,912	42,125
Government funds	1,549,503	1,162,874
Program service fees - agent	92,180	78,640
Miscellaneous income	44,302	9,360
Interest income	23,621	6,501
Employee Retention Credit	-	452,436
Net assets released from donor restrictions	158,624	198,438
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	2,066,402	2,283,135
EXPENSES:		
Program services	1,726,605	1,599,799
Management and general	269,835	261,954
TOTAL EXPENSES	1,996,440	1,861,753
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	69,962	421,382
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	45,936	23,356
Government funds	-	350,000
Miscellaneous income	25	-
Net assets released from donor restrictions	(158,624)	(198,438)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(112,663)	174,918
CHANGE IN NET ASSETS	(42,701)	596,300
NET ASSETS, JULY 1	1,390,697	794,397
NET ASSETS, JUNE 30	$ 1,347,996	$ 1,390,697

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 954,694	$ 60,162	$ 1,014,856
Employee benefits	74,884	13,617	88,501
Payroll taxes	59,485	16,355	75,840
	1,089,063	90,134	1,179,197
OTHER EXPENSES:			
Contract services	78,369	58,136	136,505
Contract and grant subcontractors	225,894	14,475	240,369
Insurance	15,416	815	16,231
Occupancy	107,053	18,951	126,004
Operations	29,105	4,823	33,928
Supplies	132,922	37,960	170,882
Travel and meetings	37,419	5,710	43,129
Miscellaneous	11,364	12,610	23,974
Depreciation	-	10,299	10,299
Interest expense	-	15,922	15,922
Total Expenses	$ 1,726,605	$ 269,835	$ 1,996,440

PARTNERSHIP FOR PUBLIC HEALTH, INC.
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 883,328	$ 93,660	$ 976,988
Employee benefits	84,143	19,389	103,532
Payroll taxes	60,008	14,592	74,600
	1,027,479	127,641	1,155,120
OTHER EXPENSES:			
Contract services	57,759	57,977	115,736
Contract and grant subcontractors	153,767	19,767	173,534
Insurance	12,510	-	12,510
Occupancy	79,173	21,802	100,975
Operations	30,412	12,321	42,733
Supplies	169,559	12,675	182,234
Travel and meetings	58,562	5,354	63,916
Miscellaneous	10,578	2,621	13,199
Depreciation	-	1,796	1,796
Total Expenses	$ 1,599,799	$ 261,954	$ 1,861,753

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidated Statements of Cash Flows
For the Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (42,701)	$ 596,300
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	10,299	1,796
Change in assets and liabilities:		
Accounts receivable	(23,506)	(1,685)
Grants and contracts receivable	(185,570)	(82,252)
Prepaid expenses	4,465	(895)
Deposit	5,500	(5,500)
Accounts payable	34,202	(10,289)
Accrued payroll	(7,150)	(33,783)
Accrued compensated absences	(6,318)	10,516
Accrued other expenses	(331)	(2,622)
Refundable advances from grantors	(36,555)	19,713
Fiduciary funds	(2,120)	-
Net Cash Provided (Used) by Operating Activities	(249,785)	491,299
CASH FLOWS FROM INVESTING ACTIVITIES		
Redemption of investments	360,879	-
Purchases of investments	(15,394)	(368,459)
Purchases of property and equipment	(687,466)	(8,500)
Net Cash Used for Investing Activities	(341,981)	(376,959)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from mortgage payable	540,000	-
Payment of mortgage payable	(3,337)	-
Net Cash Provided for Financing Activities	536,663	-
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(55,103)	114,340
CASH AND EQUIVALENTS, July 1	642,074	527,734
CASH AND EQUIVALENTS, June 30	$ 586,971	$ 642,074
Supplemental Disclosures of Cash Flow Information:		
Cash paid for interest	$ 15,922	$ -

See notes to consolidated financial statements

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Years Ended June 30, 2024 and 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Partnership for Public Health, Inc., formerly known as Lakes Region Partnership for Public Health, Inc., (the Entity) was organized on May 21, 2005 to improve the health and well-being of the Lakes Region through inter-organizational collaboration and community and public health improvement activities. The Entity serves to connect and lead a village of partners who educate, empower, and collaborate on health and wellness initiatives to make our communities healthier, stronger, and safer.

Affiliate

In January 2024, the Entity established Partnership Properties, Inc. (the Affiliate), a non-profit corporation, for the purpose of acquiring a building located in Laconia, New Hampshire. The Affiliate holds title to the property and collects income from the rental of the building.

Consolidated Financial Statements

The consolidated financial statements include the accounts and activities of the Entity and its Affiliate. The entities are directed by the same board of directors and management. All inter-entity balances and activities have been eliminated for the consolidated financial statement preparation.

Accounting Policies

The accounting policies of the Partnership for Public Health, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Accounting

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

Basis of Presentation

The consolidated financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. These net assets may be used at the discretion of management and the Entity's Board of Directors.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Contributions and Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the statements of cash flows, cash and cash equivalents consist of the following:

	2024	2023
As presented on the Statements of Financial Position -		
Cash	$ 349,505	$ 299,709
Cash, restricted	237,466	342,365
	$ 586,971	$ 642,074

Restricted Cash

Restricted cash consists of advanced funding received from the State of New Hampshire for the Integrated Delivery Network (IDN), donor restricted contributions, and fiduciary funds held.

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. The allowance for credit losses is based on historical experience, and assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. Management has determined that no allowance is necessary.

Grants and Contracts Receivable

Grants and contracts receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants and contracts receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants and contracts receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Management has determined that no allowance is necessary.

Property and Equipment

Property and equipment are recorded at cost for purchased items and at fair value for donated items as of the date of donation. The Entity's policy is to capitalize expenditures for equipment and major improvements and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

	Years
Buildings	40
Leasehold improvements	10-15
Furniture and equipment	5-15

Investments

Investments, which consist solely of certificates of deposit with terms of 12 to 13 months, are carried at amortized cost which approximates fair value at June 30, 2024 and 2023. Net investment return/(loss) is reported in the statements of activities and consists of interest income.

Accrued Earned Time

Employees of the Entity working full-time, and part-time employees working at least 20 hours per week, are entitled to paid time off (PTO). PTO is earned from the first day of work. A maximum of 160 hours can be earned based on years of service while 80 hours can be carried over and accumulated to the next year. Accumulated PTO is payable upon termination of employment with proper notice. The Entity accrues accumulated PTO wages accordingly and reports the compensated absences liability on the statements of financial position.

Leases

The Entity leases office space from a related party under common control, Partnership Properties, Inc. (Affiliate) The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets and an operating lease liability on the consolidating statement of financial position and are eliminated for the consolidated statements of financial position for Partnership of Public Health, Inc. and Affiliate.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of the future minimum lease payments over the lease term. The operating lease did not provide an implicit interest rate; therefore, the Entity has elected to use its incremental borrowing rate based on the information available at the lease commencement date in determining the present value of the lease payments. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Entity has elected the package of practical expedients permitted under the transition guidance within the standard, which among other things, allows it to carry forward the historical lease classification. The Entity has elected the short-term lease recognition exemption for all leases that qualify. Consequently, for leases that quality, the Entity will not recognize right-of-use assets or lease liabilities on the statement of financial position.

Revenue and Revenue Recognition

The Entity recognizes contributions, donations, and miscellaneous revenue when cash is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

A portion of the Entity's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized when the Entity has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statements of financial position. The Entity received cost-reimbursable grants of $10,008 and $46,563 that have not been recognized at June 30, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred.

The Entity recognizes revenue from program service fees (agent fees) when the related goods or services are provided.

Recognition of Contributed Nonfinancial Assets

Contributed nonfinancial assets include donated professional services, donated facilities, supplies and equipment which are recorded at the respective fair values of the goods or services received (Note 12).

The Entity receives significant volunteer time and efforts. The value of these volunteer efforts, while critical to the success of its mission, is not reflected in the consolidated financial statements since it does not meet the criteria necessary for recognition according to generally accepted accounting principles.

Credit Losses

The Entity uses the allowance method for accounting for credit losses. The allowance for uncollectable receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. No allowance for credit losses has been recorded as of June 30, 2024 and 2023, because management of the Entity believes that all outstanding receivables are fully collectible.

Estimates

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

Advertising Costs

Advertising costs are expensed as incurred and are reported in the consolidated statement of activities and statement of functional expenses. For the years ended June 30, 2024 and 2023, advertising expense was $107,349 and $95,779, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses present the natural classification detail of expenses by function.

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include salaries, payroll taxes, employee benefits, office supplies, fundraising, operations, and insurance, which are all allocated on the basis of time and effort, as noted previously. In addition, there are some indirect costs which are allocated based on square footage or as a percentage of total expenses.

Fair Value of Financial Instruments

Cash and cash equivalents, investments, accounts receivable, grants and contracts receivable, accounts payable and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Income Taxes

The Entity and its Affiliate are exempt from Federal income taxes under Section 501(c)(3) and Section 501(c)(2), respectively, of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, have made no provision for Federal or State income taxes. In addition, the Entity and its Affiliate have been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity and its Affiliate are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Entity is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity and its Affiliate to report uncertain tax positions for financial reporting purposes. The Entity and its Affiliate had no uncertain tax positions as of June 30, 2024, and accordingly, do not have any unrecognized tax benefits that need to be recognized or disclosed in the consolidated financial statements.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements in order to maintain consistency between periods presented. The reclassifications had no impact on net assets, as previously reported.

NOTE 2—ADOPTION OF ACCOUNTING STANDARDS

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments – Credit Losses* (Topic 326). The objective of Topic 326 is to provide useful information for decision making, by considering expected credit losses on financial instruments. It required financial assets which are measured on an amortized cost basis to be presented at the net amount expected to be collected. The adoption did not have a material impact on the Entity's consolidated statements of financial positions, activities, functional expenses, or statements of cash flows.

NOTE 3—LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in certificates of deposit to maximize investment return while maintaining safety and liquidity. In the event the need arises to utilize funds from certificates of deposit prior to maturity for liquidity purposes, such withdrawals could be made from the financial institution, subject to early withdrawal penalty.

The following table reflects the Entity's financial assets as of June 30, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2024	2023
Cash	$ 349,505	$ 299,709
Cash, restricted	237,466	342,365
Accounts receivable	23,506	14,382
Grants and contracts receivable	624,714	424,762
Total Financial Assets	1,235,191	1,081,218
Less:		
Net assets with donor restrictions	(236,978)	(349,641)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 998,213	$ 731,577

In the event of an unanticipated liquidity need, the Entity also could draw upon $50,000 of its available line of credit, as further discussed in Note 6.

NOTE 4—CONCENTRATION OF CREDIT RISK

The Entity and its Affiliate maintain bank deposits at local financial institutions located in New Hampshire. The Entity and its Affiliate's demand deposits and certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of $250,000 per bank. As of June 30, 2024 and 2023, all of the Entity's deposits were insured or collateralized by securities held by the bank in the bank's name. Deposits of the Affiliate were fully insured as of June 30, 2024.

NOTE 5—PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2024 and 2023:

	2024	2023
Entity		
Leasehold improvements	$ 4,561	$ 4,561
Furniture and equipment	23,010	23,010
	27,571	27,571
Less accumulated depreciation	(22,329)	(20,623)
	$ 5,242	$ 6,948

	2024	2023
Affiliate		
Building	$ 687,466	$ -
	687,466	-
Less accumulated depreciation	(8,593)	-
	$ 678,873	$ -

	2024	2023
Consolidated		
Building	$ 687,466	$ -
Leasehold improvements	4,561	4,561
Furniture and equipment	23,010	23,010
	715,037	27,571
Less accumulated depreciation	(30,922)	(20,623)
	$ 684,115	$ 6,948

NOTE 6—LINE OF CREDIT

The Entity has a $50,000 line of credit with a local financial institution at June 30, 2024. The interest rate for the credit line was 8.00%. The interest rate is based on the Wall Street Journal Prime Rate as published in the Wall Street Journal. As of June 30, 2023, the Entity had a line of credit for $125,000 with an interest rate of 10.25%. At both June 30, 2024 and 2023, the balance on the line of credit was $0.

NOTE 7—MORTGAGE NOTE PAYABLE

At June 30, 2024, the mortgage note payable of the Entity's Affiliate consists of the following:

	2024	2023
$540,000 note payable, secured by property, payable in 60 monthly installments of $3,852 including interest at 7.00%, through January 2029. 239 monthly installments with interest at the FHLB classic advance rate plus 2.50% through December 2048. Final payment due on January 2049 of the balance of the note, principal and interest.	$ 536,663	$ -

Future maturities of the note payable as of June 30, 2024 are as follows:

Year Ending June 30,	Amount
2025	$ 8,951
2026	9,599
2027	10,292
2028	11,036
2029	11,596
Thereafter	485,189
	$ 536,663

NOTE 8—RELATED PARTY LEASE

The Entity leases office facilities from a related party under common control, Partnership Properties Inc. (Affiliate) The Entity entered into the lease on January 18, 2024, with the lease term commencing on February 1, 2024 and terminating on January 31, 2049. Rental payments were $5,000 through April 30, 2024. An addendum was done to the original agreement and the monthly rent payment was increased to $6,000 commencing May 1, 2024.

The following additional information is deemed relevant and useful as the Entity has an operating lease as of June 30, 2024.

	2024
Weighted-average remaining lease term	24.58 years
Weighted-average discount rate	7.00%

The maturities of the lease liability of the Entity to its Affiliate as of June 30, 2024 are as follows:

Year Ended June 30,	Operating
2025	$ 72,000
2026	72,000
2027	72,000
2028	72,000
2029	72,000
Thereafter	1,410,000
Total Lease Payments	1,770,000
Less: Interest	(926,380)
Present Value of Lease Liability	$ 843,620

NOTE 9—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following donor restricted funding at June 30, 2024 and 2023:

	2024	2023
ServiceLink	$ 6,486	$ 8,688
Volunteer CERT		1,477
Laconia Youth Alliance	19,229	19,434
CERT	29,072	36,232
NH Charitable Foundation		10,090
DSRIP Incentive	4,646	8,017
IDN - various	48,751	65,436
Gilford Neighbors		1,000
DMAVS	71,779	174,046
Point 32 Health	45,000	
Other	12,015	25,221
Total Net Assets with Donor Restrictions	$ 236,978	$ 349,641

NOTE 10—REVENUE FROM CONTRACTS WITH CUSTOMERS

The Entity has an agreement with Gateways Community Services for them to provide billing support and payments to service providers as part of the Veterans program. The Entity receives a referral for services for a veteran and performs the initial home interview to determine what services are needed. The Entity receives the case management fee and Gateways Community Services receives a set fee per veteran for providing billing and payment services. The Entity invoices Gateway Community Services on a monthly basis for the case management fee and their share of the county assessment.

The following table provides information about significant changes in receivables and revenue recognized as program service agent fees for the years ended June 30, 2024 and 2023:

	2024	2023
Accounts receivable, beginning of year	$ 14,382	$ 12,696
Increase in accounts receivable due to revenue recognized	92,180	78,640
Decrease in accounts receivable due to cash received	(83,056)	(76,954)
Accounts receivable, end of year	$ 23,506	$ 14,382

NOTE 11—CONCENTRATION OF REVENUE RISK

The Entity's primary source of revenues is fees and grants received from the State of New Hampshire and directly from the federal government. During the years ended June 30, 2024 and 2023, the Entity recognized revenue of $1,549,503 (80.6%) and $1,512,874 (61.1%), respectively, from fees and grants from governmental agencies. Revenue is typically recognized as earned under the terms of the grant contracts and is received on a cost reimbursement basis. Other support originates from other program services, contributions, in-kind donations, and other income.

NOTE 12—CONTRIBUTED NONFINANCIAL ASSETS

The Entity received the following contributions of non-financial assets for the years ended June 30, 2024 and 2023:

Description/Purpose	Revenue Recognized 2024	Revenue Recognized 2023	Utilization in Programs/Activities	Valuation Techniques and Inputs
Contract Services	$ 22,816	$ 22,096	Management and general	Contributed services are valued at the estimated fair value based on current rates for similar services.
Equipment	10,950	10,950	Management and general	Estimated retail prices of identical or similar products using pricing data under a "like-kind" methodology at the time of contribution
Supplies	4,696	1,114	Management and general	
Contract Services	1,450	7,965	Management and general	Contributed services are valued at the estimated fair value based on current rates for similar services.
	$ 39,912	$ 42,125		

NOTE 13—CONTINGENCIES

The Entity participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of additional expenses which may be disallowed by the granting agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 14—SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 18, 2025 which is the date the financial statements were available to be issued.

SCHEDULE I

PARTNERSHIP FOR PUBLIC HEALTH, INC.

(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster:				
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
COVID 19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	#2021-DLTSS-08-SERVI-05-A04	$ 9,370	
COVID 19 -Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	#2023-BEAS-08-SOCIA-01-A01	241,811	$ 43,597
Pass Through Payments from University of New Hampshire				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	PZL0297	72,000	
Total Aging Cluster			323,181	43,597
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	#2021-DLTSS-08-SERVI-05-A04	29,750	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
National Family Caregiver Support, Title III, Part E	93.052	#2021-DLTSS-08-SERVI-05-A04	93,906	
COVID 19 - National Family Caregiver Support, Title III, Part E	93.052	#2023-BEAS-08-SOCIA-01-A01	66,900	12,062
			160,806	12,062
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Public Health Emergency Preparedness	93.069	#RFA-2023-DPHS-02-REGION-09	56,979	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Medicare Enrollment Assistance Program	93.071	#2021-DLTSS-08-SERVI-05-A04	23,627	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Immunization Cooperative Agreements	93.268	#RFA-2023-DPHS-02-REGION-09	56,728	-
Direct Award Program				
Drug-Free Communities Support Program Grants	93.276	#6 NH28CE003102-03-02	137,324	-

See notes to schedule of expenditures of federal awards

SCHEDULE I

PARTNERSHIP FOR PUBLIC HEALTH, INC.

(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
State Health Insurance Assistance Program	93.324	#2021-DLTSS-08-SERVI-05-A04	36,398	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
COVID-19 - Activities to Support State, Tribal, Local or Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	#RFA-2023-DPHS-02-REGION-09	23,543	-
Pass Through Payments from the National Association of County and City Health Officials				
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	#2022-042703	30,040	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Social Services Block Grant	93.667	#2021-DLTSS-08-SERVI-05-A04	130,271	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
National Bioterrorism Hospital Preparedness Program	93.889	#RFA-2023-DPHS-02-REGION-09	13,277	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	#RFA-2023-DPHS-02-REGION-09	183,978	-
Pass Through Payments from the State of New Hampshire Department of Health and Human Services				
Preventive Health and Health Services Block Grant	93.991	#RFA-2023-DPHS-02-REGION-09	14,358	-
Total Department of Health and Human Services			1,220,260	55,659
Total Expenditures of Federal Awards			$ 1,220,260	$ 55,659

See notes to schedule of expenditures of federal awards

PARTNERSHIP FOR PUBLIC HEALTH, INC.
(Formerly known as *Lakes Region Partnership for Public Health, Inc.*)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Partnership for Public Health, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Partnership for Public Health, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Partnership for Public Health, Inc.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 1 to Partnership for Public Health, Inc.'s consolidated financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3—INDIRECT COST RATE

Partnership for Public Health, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

Independent Auditor's Report

To the Board of Directors
Partnership for Public Health, Inc. and Affiliate
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Partnership for Public Health, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 18, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Partnership for Public Health, Inc. and Affiliate's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Public Health, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Partnership for Public Health, Inc. and Affiliate's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Vachon Clukay & Company PC

Manchester, New Hampshire
August 18, 2025

VACHON CLUKAY
& COMPANY PC

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

Independent Auditor's Report

To the Board of Directors
Partnership for Public Health, Inc.
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Partnership for Public Health, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Partnership for Public Health, Inc.'s major federal programs for the year ended June 30, 2024. Partnership for Public Health, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Partnership for Public Health, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Partnership for Public Health, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Vachon Clukay & Company PC

Manchester, New Hampshire
August 18, 2025

Partnership for Public Health, Inc.
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I--Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*	
Internal control over financial reporting:		
Material weakness(es) identified?	_______ yes	X no
Significant deficiency(ies) identified?	_______ yes	X none reported
Noncompliance material to financial statements noted?	_______ yes	X no

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	_______ yes	X no
Significant deficiency(ies) identified?	_______ yes	X none reported
Type of auditor's report issued on compliance for major federal programs:	*Unmodified*	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_______ yes	X no

Identification of major federal program(s):

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.044	Aging Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? _______ yes X no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Financial Position
June 30, 2024

	Partnership for Public Health, Inc.	Partnership Properties, Inc.	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash	$ 348,044	$ 1,461		$ 349,505
Cash, restricted	237,466			237,466
Accounts receivable	23,506			23,506
Grants and contracts receivable	624,714			624,714
Prepaid expenses	9,783			9,783
Investment in affiliate	153,000		$ (153,000)	-
TOTAL CURRENT ASSETS	1,396,513	1,461	(153,000)	1,244,974
PROPERTY AND EQUIPMENT:				
Buildings		687,466		687,466
Leasehold improvements	4,561			4,561
Furniture and equipment	23,010			23,010
	27,571	687,466	-	715,037
Less accumulated depreciation	(22,329)	(8,593)		(30,922)
Right-of-use asset, net of amortization	843,620		(843,620)	-
PROPERTY AND EQUIPMENT, NET	848,862	678,873	(843,620)	684,115
OTHER NONCURRENT ASSETS:				
Investments	100,390			100,390
Deposit	7,981		(5,000)	2,981
TOTAL OTHER NONCURRENT ASSETS	108,371	-	(5,000)	103,371
TOTAL ASSETS	$ 2,353,746	$ 680,334	$ (1,001,620)	$ 2,032,460
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 64,204	$ 626		$ 64,830
Accrued payroll	15,421			15,421
Accrued compensated absences	32,769			32,769
Accrued other expenses	24,773			24,773
Security deposit		5,000	$ (5,000)	-
Refundable advances from grantors	10,008			10,008
Current portion of mortgage note payable		8,951		8,951
Current portion of lease liability	13,370		(13,370)	-
TOTAL CURRENT LIABILITIES	160,545	14,577	(18,370)	156,752
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion		527,712		527,712
Lease liability, less current portion	830,250		(830,250)	-
TOTAL NONCURRENT LIABILITIES	830,250	527,712	(830,250)	527,712
TOTAL LIABILITIES	990,795	542,289	(848,620)	684,464
NET ASSETS:				
Without donor restrictions:				
Undesignated	1,125,973	138,045	(153,000)	1,111,018
With donor restrictions:				
Purpose restrictions	236,978			236,978
TOTAL NET ASSETS	1,362,951	138,045	(153,000)	1,347,996
TOTAL LIABILITIES AND NET ASSETS	$ 2,353,746	$ 680,334	$ (1,001,620)	$ 2,032,460

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Activities
For the Year Ended June 30, 2024

	Partnership for Public Health, Inc.	Partnership Properties, Inc.	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
Contributions	$ 158,260	$ 153,000	$ (153,000)	$ 158,260
In-kind support	39,912			39,912
Government funds	1,549,503			1,549,503
Program service fees - agent	92,180			92,180
Miscellaneous income	42,904	1,398		44,302
Rent income		27,000	(27,000)	-
Interest income	23,621			23,621
Net assets released from donor restrictions	158,624			158,624
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	2,065,004	181,398	(180,000)	2,066,402
EXPENSES:				
Program services	1,749,987		(23,382)	1,726,605
Management and general	230,100	43,353	(3,618)	269,835
TOTAL EXPENSES	1,980,087	43,353	(27,000)	1,996,440
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	84,917	138,045	(153,000)	69,962
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Contributions	45,936			45,936
Miscellaneous income	25			25
Net assets released from donor restrictions	(158,624)			(158,624)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(112,663)	-	-	(112,663)
CHANGE IN NET ASSETS	(27,746)	138,045	(153,000)	(42,701)
NET ASSETS, JULY 1	1,390,697	-	-	1,390,697
NET ASSETS, JUNE 30	$ 1,362,951	$ 138,045	$ (153,000)	$ 1,347,996

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Functional Expenses
For the Year Ended June 30, 2024

Partnership for Public Health, Inc.:

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 954,694	$ 60,162	$ 1,014,856
Employee benefits	74,884	13,617	88,501
Payroll taxes	59,485	16,355	75,840
	1,089,063	90,134	1,179,197
OTHER EXPENSES:			
Contract services	78,369	58,136	136,505
Contract and grant subcontractors	225,894	14,475	240,369
Insurance	15,416	815	16,231
Occupancy	107,053	1,439	108,492
Operations	29,105	3,497	32,602
Supplies	132,922	37,960	170,882
Travel and meetings	37,419	5,710	43,129
Miscellaneous	11,364	12,610	23,974
Depreciation	-	1,706	1,706
Lease expense	23,382	3,618	27,000
Total Expenses	$ 1,749,987	$ 230,100	$ 1,980,087

Partnership Properties, Inc.:

	Program Services	Management and General	Total Expenses
OTHER EXPENSES:			
Occupancy	$ -	$ 17,512	$ 17,512
Operations	-	1,326	1,326
Depreciation	-	8,593	8,593
Interest expense	-	15,922	15,922
Total Expenses	$ -	$ 43,353	$ 43,353

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Functional Expenses (Continued)
For the Year Ended June 30, 2024

Eliminations:

	Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ -	$ -	$ -
Employee benefits	-	-	-
Payroll taxes	-	-	-
	-	-	-
OTHER EXPENSES:			-
Contract and grant subcontractors	-	-	-
Insurance	-	-	-
Occupancy	-	-	-
Operations	-	-	-
Supplies	-	-	-
Travel and meetings	-	-	-
Miscellaneous	-	-	-
Depreciation	-	-	-
Lease expense	(23,382)	(3,618)	(27,000)
Interest expense	-	-	-
Total Expenses	$ (23,382)	$ (3,618)	$ (27,000)

Consolidated Totals:

	Total Program Services	Management and General	Total Expenses
SALARIES AND RELATED EXPENSES:			
Salaries	$ 954,694	$ 60,162	$ 1,014,856
Employee benefits	74,884	13,617	88,501
Payroll taxes	59,485	16,355	75,840
	1,089,063	90,134	1,179,197
OTHER EXPENSES:			
Contract services	78,369	58,136	136,505
Contract and grant subcontractors	225,894	14,475	240,369
Insurance	15,416	815	16,231
Occupancy	107,053	18,951	126,004
Operations	29,105	4,823	33,928
Supplies	132,922	37,960	170,882
Travel and meetings	37,419	5,710	43,129
Miscellaneous	11,364	12,610	23,974
Depreciation	-	10,299	10,299
Lease expense	-	-	-
Interest expense	-	15,922	15,922
Total Expenses	$ 1,726,605	$ 269,835	$ 1,996,440

PARTNERSHIP FOR PUBLIC HEALTH, INC. AND AFFILIATE
(formerly known as *Lakes Region Partnership for Public Health, Inc.*)
Consolidating Statement of Cash Flows
For the Year Ended June 30, 2024

	Partnership for Public Health, Inc.	Partnership Properties, Inc.	Eliminations	Consolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	$ (27,746)	$ 138,045	$ (153,000)	$ (42,701)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:				
Depreciation	1,706	8,593		10,299
Net change in carrying amount of right-of-use assets - operating lease	4,992		(4,992)	-
Change in assets and liabilities:				
Accounts receivable	(23,506)			(23,506)
Grants and contracts receivable	(185,570)			(185,570)
Prepaid expenses	4,465			4,465
Investment in affiliate	(153,000)		153,000	-
Deposit	500		5,000	5,500
Accounts payable	33,576	626		34,202
Accrued payroll	(7,150)			(7,150)
Accrued compensated absences	(6,318)			(6,318)
Accrued other expenses	(331)			(331)
Security deposit		5,000	(5,000)	-
Refundable advances from grantors	(36,555)			(36,555)
Lease liability	(4,992)		4,992	-
Fiduciary funds	(2,120)			(2,120)
Net Cash Provided (Used) by Operating Activities	(402,049)	152,264	-	(249,785)
CASH FLOWS FROM INVESTING ACTIVITIES				
Redemption of investments	360,879			360,879
Purchases of investments	(15,394)			(15,394)
Purchases of property and equipment		(687,466)		(687,466)
Net Cash Provided (Used) for Investing Activities	345,485	(687,466)	-	(341,981)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from mortgage payable		540,000		540,000
Principal payments of mortgage payable		(3,337)		(3,337)
Net Cash Provided for Financing Activities	-	536,663	-	536,663
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(56,564)	1,461	-	(55,103)
CASH AND EQUIVALENTS, July 1	642,074	-	-	642,074
CASH AND EQUIVALENTS, June 30	$ 585,510	$ 1,461	$ -	$ 586,971
Supplemental Disclosures of Cash Flow Information:				
Cash paid for interest	$ -	$ 15,922	$ -	$ 15,922

Tessa Donahue

[redacted]

EDUCATION
Framingham State University
Bachelor of Science in Food and Nutrition *Conferred: May 22nd, 2021*

WORK EXPERIENCE
Wayfarer Coffee Roasters
Barista *March 2023 - Present*
- Greet customers, take and prepare their orders while providing a personable environment
- Attention to detail in a fast paced work environment, ensuring accuracy and efficiency
- Time management and multi-tasking in the kitchen while completing the daily prep list
- Manage and collaborate with team members to maintain a smooth workflow

Wayfarer Coffee Roasters
Social Media Manager *November 2023 - Present*
- Develop content to increase business awareness and engagement on Instagram and Facebook
- Communicate with team members regarding upcoming promotions and goals
- Manage community engagement by responding to comments and inquiries
- Optimize content in order to increase engagement through analytics and performance metrics
- Organize content into a folder library to increase ease and maximize consistency

University of Massachusetts
Departmental Assistant *May 2022 - December 2022*
- Submit $12.8 million of the Federal Emergency Management Agency/Massachusetts Emergency Management Agency (FEMA/MEMA) reimbursement for all COVID-19 University expenses from 2020 to 2022
- Retrieve electronic invoices and organize to folders specific to type of service
- Organize labor data of individuals that worked as response members, verifying all pay statements and timesheets
- Manage quality assurance and reconcile data by ensuring discounts were accounted for, purchases were approved, and voucher ID’s matched the invoices
- Manage project responsibilities of team members due to overlap in organizing data

University of Massachusetts Amherst
Quarantine and Isolation Coordinator *September 2021 - May 2022*
- Coordinate logistics of Quarantine & Isolation (QI) with external partners such as:
    - Public health nurses for accessible health services to students
    - Custodial services to sanitize rooms
    - Maintenance to grant key access to students

    - Dining services to provide dietary accommodations for students
- Manage Salesforce when checking students in and out of QI
- Communicate and enforce necessary items to pack, university expectations, and transportation services
- Assemble unobserved & mail-in test kits for the campus
- Manage on-campus COVID-19 compliance with individuals in need of updating their vaccination records or getting tested

Subject: Tobacco Use Prevention Programs for Youth (RGA-2027-DBH-02-TOBAC-03)

GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

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. Grantee Name The Upper Room, A Family Resource Center		1.4. Grantee Address 36 Tsienneto Rd. Derry, NH 03038	
1.5 Grantee Phone # (603) 437-8477	1.6. Account Number TBD	1.7. Completion Date 6/30/2027	1.8. Grant Limitation $11,669
1.9. Grant Officer for State Agency Robert W. Moore, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**"			
1.11. Grantee Signature 1 Signed by: Brenda Guggisberg 878F7026FF284DE...		1.12. Name & Title of Grantee Signor 1 Brenda Guggisberg Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) Signed by: Kaja Fox 2A0FEC7D61684F3...		1.14. Name & Title of State Agency Signor(s) Kaja Fox Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: DocuSigned by: Robyn Guarino 748734844041460... Assistant Attorney General, On: 7/14/2026			
1.16. Approval by Governor and Council (if applicable) By: On:			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Initial BG
Grantee Initials ____

Date 7/14/2026

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything 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 Grant limitation set forth in block 1.8 of these general provisions.

6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS**. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all 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, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date 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, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

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

11.2.1 Give the Grantee 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) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee 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 Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Initial
BG
Grantee Initials ___________

Date 7/14/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. **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 first above given.

20. **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 Council of the State of New Hampshire, if required or by the signing State Agency.

21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. **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 relating hereto.

24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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Grantee Initials ____________

Date 7/14/2026

EXHIBIT A

Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

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

4.4 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 Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. 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 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4. Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5. Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1 Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee 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 Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee 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.

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Grantee must work with youth to develop a youth-led and youth-powered tobacco use prevention program (Program) that focuses on activities that prevent youth from using tobacco products in order to improve quality of long-term life and reduce lifetime health care expenses.

1.2. The Grantee must ensure services are available in Derry.

1.3. The Grantee must implement the Program ensuring tobacco use prevention activities:

1.3.1. Are led by youth;

1.3.2. Are mentored by an adult employed by the Grantee;

1.3.3. Target youth 10 to 20 years of age to impact the number of youth under 21 years of age who begin using tobacco products; and

1.3.4. Promote program participation for other youth and young adults.

1.4. The Grantee must ensure Program activities focus on, but are not limited to:

1.4.1. Preventing the initiation of tobacco use among youth.

1.4.2. Enhancing protection for youths particularly at risk for tobacco use.

1.4.3. Increasing youth awareness of the risks and harm caused by the use of tobacco.

1.4.4. Youth education and engagement activities, which include:

1.4.4.1. Designing and implementing a youth-led and youth-powered campaign, which must focus on:

1.4.4.1.1. Helping youth who are currently smoking and/or vaping to stop; and

1.4.4.1.2. Prevent youth who are not currently smoking and/or vaping from starting.

1.4.4.2. Working with the Community Service Learning Opportunities (CSLO) participants to determine the platforms used to build a campaign to change social norms and reduce tobacco and/or vaping initiation and use among youth. Platforms may include, but are not limited to:

1.4.4.2.1. Videos.

1.4.4.2.2. Social Media.

1.4.4.2.3. Community messaging through physical signage and/or presentations.

1.4.4.2.4. Art projects.

1.4.4.2.5. Photo exhibits.

1.4.5. Promoting youth leadership skills, which includes:

1.4.5.1. Working with youth currently participating in the CSLO program to:

1.4.5.1.1. Gather the most current data on tobacco use and prevention; and

1.4.5.1.2. Learn the current perceptions and tendencies regarding smoking and vaping of New Hampshire youth.

1.4.6. Increasing community involvement, which includes:

1.4.6.1. Working with CSLO participants to identify and establish community partnerships.

1.4.6.2. Participating in community events including, but not limited to:

1.4.6.2.1. Derryfest.

1.4.6.2.2. Londonderry Old Home Days.

1.4.6.2.3. Farmer’s markets.

1.4.6.2.4. Pizza Stock.

1.4.6.2.5. Local health fairs.

1.4.6.2.6. Frost Fest.

1.4.6.2.7. Family Fun Day.

1.4.6.2.8. Downtown Trick or Treat.

1.4.7. Creating focus groups to gather social environmental data.

1.5. The Grantee must ensure Program implementation is supported and encouraged by adults within the community through Applicant lead focus groups.

1.6. The Grantee must work with the Program in a manner that leads to important environmental and social norm changes based on feedback from community focus groups comprised of youth or adults in the community as identified by the Grantee as being able to contribute to the Program.

1.7. The Grantee must assist the Program to ensure the program has access to support and tools to speak with retailers regarding:

1.7.1. The harm of advertising tobacco products to youth; and

1.7.2. The importance of requesting proof of age from any individual

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purchasing tobacco products, as required by RSA 126-K:3, to confirm the individual is 21 years of age or older.

1.8. The Grantee must assist the Program with outreach and intervention techniques in a manner that assists youth in speaking with other youth about the harms of using tobacco products.

1.9. Reporting

1.9.1. The Grantee must provide a Final Report to the Department no later than 45 calendar days prior to the Grant Agreement completion date, which must include:

1.9.1.1. Status and/or completion date of Program, strategies, or initiatives; and

1.9.1.2. Impact statement demonstrating the success of the project(s), which must include supporting documentation that includes only aggregated and de-identified information.

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

1.10. Background Checks

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

1.10.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this agreement;

1.10.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this agreement; and

1.10.1.3. 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 under this agreement.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.3. Credits and Copyright Ownership

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

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

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

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

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

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3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. Records

4.1. The Grantee 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 Grantee in the performance of the Contract, and all income received or collected by the Grantee.

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

4.1.3. Statistical information, records regarding the provision of services, and all invoices submitted to the Department to obtain payment for such services.

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

4.3. If, upon review of the Final Expenditure Report, the Department must disallow any expenses claimed by the Grantee 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 Grantee.

New Hampshire Department of Health and Human Services
Tobacco Use Prevention Programs for Youth

EXHIBIT C

Payment Terms

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

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.
7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting

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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. Audits

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

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

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

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

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

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

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

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

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

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Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	The Upper Room, A Family Resource Center
Budget Request for:	Tobacco Use Prevention Programs for Youth
Budget Period	G&C Approval - 6/30/27
Indirect Cost Rate (if applicable)	0
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$5,000
2. Fringe Benefits	$625
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$400
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$468
6. Travel	$150
7. Software	$0
8. (a) Other - Marketing/ Communications	$1,500
8. (b) Other - Education and Training	$301
8. (c) Other - Promotional Items	$2,407
Other (Occupancy)	$818
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$11,669
Total Indirect Costs	$0
TOTAL	$11,669

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Contractor Initials: BG

Date: 7/14/2026

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

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

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

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

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

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

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

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

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 encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

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 THE UPPER ROOM, A FAMILY RESOURCE CENTER is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 30, 1986. 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: **81048**
Certificate Number: **0007603579**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of The Upper Room, a Family Resource Center.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 23, 2026, at which a quorum of the Directors/shareholders were present and voting.

(Date)

VOTED: That Brenda Guggisberg, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Upper Room, a Family Resource Center to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: 6/23/26

Alexis Brophy
Signature of Elected Officer
Name: Alexis Brophy
Title: President

Docusign Envelope ID: 5BD7282F-EB3A-8963-828F-CADEC012A23A

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 6/25/2026

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
Marsh & McLennan Agency LLC
1 Sundial Ave
Suite 302N
Manchester NH 03103-7204

CONTACT NAME:
PHONE (A/C, No, Ext): | **FAX (A/C, No):**
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : GREAT AMERICAN INSURANCE COMPA	16691
INSURER B : AMTRUST INSURANCE COMPANY	15954
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED THEUPPE-01
The Upper Room, A Family Resource Center
36 Tsienneto Road
Derry NH 03038

COVERAGES **CERTIFICATE NUMBER:** 560993104 **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			MAC F209577 01	7/1/2026	7/1/2027	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE / X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	X POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			MAC F209577 01	7/1/2026	7/1/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB / OCCUR			UMB F209578 01 00	7/1/2026	7/1/2027	EACH OCCURRENCE	$ 1,000,000
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$ 1,000,000
	DED / X RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			TES4638552	7/1/2026	7/1/2027	X PER STATUTE / OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

CERTIFICATE HOLDER

NH DHHS
129 Pleasant Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

NONPROFIT COVER SHEET

A. Entity Name: The Upper Room, a Family Resource Center____

B. Entity's Contact Information: Brenda Guggisberg, Executive Director

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

Name / Phone / Email: Brenda Guggisberg/603-437-8477 x 111 bguggisberg@urteachers.org

Person responsible for Accuracy and Completeness of information provided:
Name: Brenda Guggisberg Title: Executive Director

Signature: Brenda Guggisberg

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Alexis Brophy, President	Remax
Rachel Leone, President Elect	Gold Lion Insurance
Tyler Hall, Treasurer	Perkins and Company
Mat Solso, Secretary	CEII
Charlene Puzzo	Independent Contractor
Gale Stanley	Retired School Teacher
Robbie St. Amand	Retired Business Professional
Elizabeth Bergeron	Moveras LLC
Chuck Nuskey	Southern NH Plumbing and Heating
Autumn Klick	Sheehan and Phinney
Whitney Fenyak	Parkland Medical Center
LouAnne Giangreco, MD	Ameri Health Caritas
Debbie Stoodley	Merrimack Savings Bank
Jeremy Lane	Clearly Creative Marketing
Nicole Larcomb	Catholic Medical Center
Roxanne Nelson	Triangle Credit Union

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

Name	Role	Annual Salary	Amount Paid From This Contract
Brenda Guggisberg	Executive Director	108,000.00	0%
MacKenzie Kittery	Operations Director	60,320.00	0%
Carol Larson	Finance Director	54,912.00	0%

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

E. Check one of the following:

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

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

____

____

____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

3250	Upper Room, A Family Resource Center	36 Tsienneto Road	Derry	NH	03038	G	11/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

Revenue		Expenses	
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$	*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	$

The Upper Room
a family resource center
We're here to help

Mission Statement

The Upper Rooms Mission, Vision, Values

Mission:
"Strengthening individuals and families by providing them with the education, services and resources needed to live healthy self-sufficient lives".
Vision:
"It is our vision that we work to create a strong, vibrant and self-sustaining community where conflict and hunger, homelessness and poverty, and ignorance and intolerance no longer exist. We look to the day where all families thrive, and children have within their reach the tools to succeed. We will work to achieve our vision by living our mission and honoring our values each day."
We aspire to be an organization that:
Is responsive to the community
Is compassionate and non-judgmental
Respects Diversity
Empowers each individual and family
Works as a team
Encourage innovative and creative ideas
Maintains strong ethics and integrity

36 Tsienneto Road ◆ PO Box 1017 ◆ Derry, New Hampshire 03038-1017
Phone: 603-437-8477 ◆ Fax: 603-427-6256 ◆ Web: www.urteachers.org

THE UPPER ROOM, A FAMILY RESOURCE CENTER

Audited Financial Statements

For The Fiscal Years Ended
June 30, 2025 and 2024

Penchansky & Co. PLLC
CERTIFIED PUBLIC ACCOUNTANTS

THE UPPER ROOM, A FAMILY RESOURCE CENTER

Table of Contents

Penchansky & Co. PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Upper Room, A Family Resource Center
Derry, New Hampshire

We have audited the accompanying financial statements of The Upper Room, A Family Resource Center (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Upper Room, A Family Resource Center as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Upper Room, A Family Resource Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

1650 Elm Street Suite 302 • Manchester, NH 03101 • Tel 603.647.2400 • Fax 603.647.6495 • www.penchansky.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Upper Room, A Family Resource Center's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Upper Room, A Family Resource Center'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.

Penchansky + Co PLLC

Penchansky & Co., PLLC
Certified Public Accountants
Manchester, New Hampshire

November 16, 2025

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Statements of Financial Position
As of June 30,

ASSETS

	Without Donor Restrictions	With Donor Restrictions	2025 Totals	2024 Totals
Current Assets:				
Cash and Cash Equivalents	$ 1,842,929	$ 154,476	$ 1,997,405	$ 1,929,287
Accounts Receivable	181,461	0	181,461	91,061
Prepaid Expenses	11,746	0	11,746	790
Total Current Assets	2,036,136	154,476	2,190,612	2,021,138
Fixed Assets:				
Leasehold Improvements	104,275	0	104,275	104,275
Equipment and Furniture	88,518	0	88,518	88,518
Less: Accumulated Depreciation	(129,864)	0	(129,864)	(120,329)
Net Fixed Assets	62,929	0	62,929	72,464
Other Assets:				
Investments, at Market Value	35,099	0	35,099	34,077
Total Other Assets	35,099	0	35,099	34,077
Total Assets	**$ 2,134,164**	**$ 154,476**	**$ 2,288,640**	**$ 2,127,679**

-Continued on next page-

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Statements of Financial Position
As of June 30,

LIABILITIES AND NET ASSETS

	Without Donor Restrictions	With Donor Restrictions	2025 Totals	2024 Totals
Current Liabilities:				
Accounts Payable	$ 8,204	$ 0	$ 8,204	$ 6,995
Accrued Payroll and Taxes	39,740	0	39,740	33,475
Other Current Liabilities	1,717	0	1,717	96,779
Total Liabilities	49,661	0	49,661	137,249
Net Assets:				
Total Net Assets	2,084,503	154,476	2,238,979	1,990,430
Total Liabilities and Net Assets	**$ 2,134,164**	**$ 154,476**	**$ 2,288,640**	**$ 2,127,679**

See notes and independent auditor's report

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Statements of Activities and Changes in Net Assets
For The Years Ended June 30,

	Without Donor Restrictions	With Donor Restrictions	2025 Totals	2024 Totals
Revenues and Support:				
Grants and Contracts	$ 1,012,485	$ 128,000	$ 1,140,485	$ 974,569
Contributions	101,593	0	101,593	75,167
Program Revenue	6,862	0	6,862	2,605
Fundraising - Gaming, Net of Expenses	95,300	0	95,300	24,538
Fundraising - Auction and Other	185,329	0	185,329	206,368
Interest	19,312	0	19,312	12,890
In - Kind Contributions	297,619	0	297,619	295,805
Net Assets Released from Restrictions :				
Satisfaction of Donor Stipulations	36,250	(36,250)	0	0
Total Revenues and Support	1,754,750	91,750	1,846,500	1,591,942
Expenses:				
Program Services	1,416,810	0	1,416,810	1,436,702
General and Administrative	134,487	0	134,487	205,116
Fundraising	46,654	0	46,654	56,481
Total Expenses	1,597,951	0	1,597,951	1,698,299
Change in Net Assets	156,799	91,750	248,549	(106,357)
Net Assets - July 1,	1,927,704	62,726	1,990,430	2,096,787
Net Assets - June 30,	**$ 2,084,503**	**$ 154,476**	**$ 2,238,979**	**$ 1,990,430**

See notes and independent auditor's report

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Statements of Functional Expenses
For The Years Ended June 30,

Expenses:	Progam Services	General and Administrative	Fund Raising	2025 Totals	2024 Totals
Salaries and Wages	$ 743,315	$ 53,678	$ 11,889	$ 808,882	$ 817,081
Payroll Taxes	60,476	3,027	903	64,406	62,410
Employee Benefits	28,912	2,333	45	31,290	35,612
Grant Expense	88,914	0	0	88,914	90,590
Professional Fee	0	51,603	5,625	57,228	53,344
Supplies	34,887	8,773	122	43,782	51,034
Repair and Maintenance	41,432	0	0	41,432	30,480
Office	29,874	13,256	0	43,130	29,939
Utilities	40,900	0	0	40,900	46,879
Depreciation	9,535	0	0	9,535	10,243
Insurance	18,822	0	0	18,822	14,445
Travel and Conferences	18,978	915	0	19,893	21,343
Postage and Delivery	2,940	858	0	3,798	3,588
Litigation Settlement	0	0	0	0	95,000
Bank & Other Fees	206	44	0	250	141
Auction Expenses	0	0	28,070	28,070	40,365
In Kind Expenses - Occupancy	60,000	0	0	60,000	64,800
In Kind Expense - Program and Supplies	237,619	0	0	237,619	231,005
Total Expenses	**$ 1,416,810**	**$ 134,487**	**$ 46,654**	**$ 1,597,951**	**$ 1,698,299**

See notes and independent auditor's report

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Statements of Cash Flows
For The Years Ended June 30,

	Without Donor Restrictions	With Donor Restrictions	2025 Totals	2024 Totals
Cash Flows from Operating Activities:				
Change in Net Assets	$ 156,799	$ 91,750	$ 248,549	$ (106,357)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:				
Depreciation	9,535	0	9,535	10,243
(Increase) Decrease in Accounts Receivable	(90,400)	0	(90,400)	(33,880)
(Increase) Decrease in Promises to Give	0	0	0	70,000
(Increase) Decrease in Prepaid Expenses	(10,956)	0	(10,956)	(790)
Increase (Decrease) in Accounts Payable	1,209	0	1,209	(69)
Increase (Decrease) in Accrued Payroll and Taxes	6,265	0	6,265	(9,229)
Increase (Decrease) in Other Current Liabilities	(95,062)	0	(95,062)	87,784
Total Adjustments	(179,409)	0	(179,409)	124,059
Net Cash Flows Provided (Used) by Operating Activities	(22,610)	91,750	69,140	17,702
Cash Flows from Investing Activities:				
Acquisitions of Fixed Assets	(1,022)	0	(1,022)	0
Proceeds from Investments	0	0	0	50,671
Net Cash Flows Provided (Used) by Investing Activities	$ (1,022)	$ 0	$ (1,022)	$ 50,671

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THE UPPER ROOM, A FAMILY RESOURCE CENTER
Statements of Cash Flows
For The Years Ended June 30,

	Without Donor Restrictions	With Donor Restrictions	2025 Totals	2024 Totals
Net Increase (Decrease) in Cash and Cash Equivalents	$ (23,632)	$ 91,750	$ 68,118	$ 68,373
Cash and Equivalents - July 1,	1,866,561	62,726	1,929,287	1,860,914
Cash and Equivalents - June 30,	**$ 1,842,929**	**$ 154,476**	**$ 1,997,405**	**$ 1,929,287**
Cash Paid During the Period for:				
Interest	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Income Taxes	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Non Cash Transactions During the Period:				
In Kind Contributions	**$ 297,619**	**$ 0**	**$ 297,619**	**$ 295,805**

See notes and independent auditor's report

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

Organization and Purpose:

The Upper Room, A Family Resource Center, (the "Organization") is a tax-exempt organization located in Derry, New Hampshire. The Organization's mission is to strengthen individuals and families by providing education, services and resources to enable healthy and self-sufficient lives.

The Organization's programs and services currently consist of the following;

Programs:

Youth Development Programs

1. *Adolescent Wellness Program* (AWP), a comprehensive program promoting adolescent wellness through educational programs (Challenge Course, Take Control), parent support and access to services;
2. *Greater Derry Juvenile Diversion* (DGJD), an alternative to court for first time juvenile offenders;
3. *HiSet*, collaboration with Pinkerton Academy, the state's largest high school, for youth 16 – 21 getting ready to take the HISET test in order to achieve a high school equivalency diploma;
4. *Phases Course* (PC)- Youth receive 12 hours of instruction during which they identify their personal relationships with substance addiction.
5. *Take Control* (TC)- Youth receive 10 hours of anger management strategies.
6. *Rejuven8* (R8), a school day program for high school students with multiple day suspensions.
7. *Teen Talk* (TT), a weekly after school strength-based prevention education program for youth aged 13-18.
8. *Expressions*, a weekly after school strength-based prevention education program for youth aged 13-18.
9. *Parent & Caregiver Café* (PaCC), an open-ended weekly support group for parents/caregivers to discuss concerns and learn strategies.
10. *Vaping Deterrent Workshops* (VDW), a monthly educational workshop for youth aged 11-14 and 13-18 to learn to break the vaping habit and replace it with healthier options.
11. *Community Service-Learning Opportunities*- Provides diverse supervised leaning opportunities for youth aged 13-18/19 and works to build key skills.
12. *Y.E.S.*- Delivers effective shoplifter education to prevent further incidents.

Family Strengthening and Wellness Programs

1. *Family Wellness* - Parenting classes and support groups for parents;
2. *Greater Derry Family Outreach* (GDFO), short term, in-home parenting education and counseling;
3. *Teen Information for Parenting Success* (TIPS), a support program for young parents;
4. *Food Pantry* - Offering food to low-income individuals and families.

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Family Strengthening and Wellness Programs - Continued

5. *Kinship Navigation Program*- Comprehensive support and services to grandparents and caregivers raising a child.
6. *Case Management*- Staff and family identify and secure services needed to meet family goals and develop a service plan.
7. *Parent Education*- FW coordinates, facilitates and promotes evidence-based parenting programs, workshops and presentations.
8. *Connect*, a support and discussion play group offering advice and community connections for caregivers with child enrichment activities for preschoolers.
9. *Preventive Counseling*- Short term therapeutic intervention for individuals, families and/or teens.
10. *Compass*- Case management/ navigator support services in Rockingham County to homeless youth or those at imminent risk of homelessness who are aged 25 and under.

Services:

1. *Volunteer/Internship Program* - Offering service opportunities to college students through supervised internships and volunteer opportunities for community members;
2. *Resource and Referral Services* - Providing information and referrals to meet the needs of the community.

All programs and services adhere to the principles of Family Support America.

NOTE 1 – Summary of Significant Accounting Principles:

Method of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting. The accrual basis recognizes income when earned and expenses when incurred.

Basis of Presentation

The Organization presents information regarding its financial position and activities according to Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities.* The amendments in this ASU make improvements to the information provided in the financial statements and notes for not-for-profit entities. In accordance with the update, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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NOTE 1 – Summary of Significant Accounting Principles: - Continued:

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, which is until the stipulated time restriction ends or the purpose of the restriction is accomplished,

Leasing Activity

The Organization has adopted the provision of ASC Topic 842 *Leases.* Management has reviewed the Company's leasing agreements and has determined than the Organization has no leases which meet the criteria for ASC topic 842.

Use of Estimates in the Preparation of Financial Statements

Management used 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 revenues and expenses. Actual results could vary from the estimates that were used.

Cash and Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid deposits with maturity of three months or less to be cash and/or cash equivalents. At June 30, 2025 and 2024 the Organization had no cash equivalents

Accounts Receivable

Accounts receivable are reported net of an allowance for doubtful accounts. The allowance is based on management's estimate of the amount of accounts receivable that will actually be collected. Management asserts that all receivables at June 30, 2025 and 2024 were collectible and therefore has not established an allowance for doubtful accounts.

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NOTE 1 - Summary of Significant Accounting Principles - Continued:

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions are reported according to donor restrictions. The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on prior years' experience and managements' analysis of specific promises made.

Income Taxes

The Organization has been determined to be a tax-exempt organization under Section 501(c) (3) of the Internal Revenue Code. Form 990, Return of Organization Exempt from Income Tax, which is an information return, is filed annually.

The Organization has evaluated its tax positions for all open tax years. Management believes all tax positions taken would be upheld under examination. No provision for the effects of uncertain tax positions have been recorded for the years ended June 30, 2025 and 2024. The Organizations informational returns remain open to examination by taxing authorities for a period of three years.

Fixed Assets

Fixed assets are recorded at cost at the time of acquisition, or at fair market value if donated. The Organization capitalizes fixed assets in excess of $1,000. Depreciation is calculated by the straight-line method over their estimated useful lives. Repairs and maintenance are charged to operations as incurred whereas major improvements are capitalized. The estimated useful lives of the assets are as follows:

Description of Asset	Method	Estimated Life
Equipment and Furniture	Straight-Line	5 - 7 years
Leasehold Improvements	Straight-Line	7-20 years

Compensated Absences

Employees of the Organization are entitled to compensated absences, depending upon job classification, length of service and other factors. Compensated absences for employees accrued at June 30, 2025 and 2024 totaled $11,324 and $6,888, respectively.

Donated Materials and Services

The Organization records the value of donated material and services when there is an objective basis to measure their value. Donated material and services for programs are recorded as in-kind donations in the financial statements at their estimated fair value on the date of receipt. Donated items for the annual auction are calculated at their fair value and reported in net proceeds from fundraising. The Organization also recognizes an estimate of contributed occupancy expenses since the program and office facility is leased for the Town of Derry at a rate of $1 per year. Volunteers have donated a total of 3,049 hours in assisting the Organization with its fundraising, special projects and program services. Theses contributed services are critical to the success of the organization's mission, but do not meet the criteria for recognition in the financial statements.

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NOTE 1 - Summary of Significant Accounting Principles - Continued:

Functional Expenses

The expenses the Organization incurs while providing its programs are allocated on a functional basis based on an estimate of personnel time.

Investments

The Organization accounts for investments following current accounting standards, under which its marketable investment securities are reported at fair market value at the date of the financial statements. Accordingly, realized gains and losses resulting from sales or distributions, as well as unrealized holding gains and losses are included in the statement of activities.

NOTE 2 – Concentrations:

Revenue:

The Organization received 12.5% and 13.4% of it support from one source for the years ending June 30, 2025 and 2024, respectively. Management does not believe that this relationship will be terminated.

Cash:

The Organization maintains accounts with various commercial banks. Cash in these accounts may at times exceed the amounts insured by the Federal Deposit Insurance Corporation. Management does not consider these funds to be at significant risk.

NOTE 3 – Retirement Plan Expenses:

The Organization sponsors a 403(b)-pension plan for its employees. Under the plan employees may voluntarily contribute up to the IRS maximum contribution. The contribution applies to individual accounts issued to each participant. The Organization does not regularly contribute to this plan. The Organization offers a Retirement Incentive Option to those employees who contribute a minimum of 3% or more of their annual pay into the Organizations 403(b) plan. After each year of contributing at least the minimum 3%, the Organization will deposit $250 into the employee's retirement plan account for full time employees and $125 for regular part time employees. Contributions made to the plan by the Organization for the years ended June 30, 2025 and 2024 were $1,000 and $1,250, respectively.

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NOTE 4 – Fundraising - Gaming:

Fundraising revenue - gaming is from regularly scheduled poker games and is reported net of fundraising expenses as follows at June 30,

	2025	2024
Revenue – Gaming	$ 95,350	$ 28,338
Expenses – Gaming	(50)	(3,800)
Net Income – Gaming	$ 95,300	$ 24,538

NOTE 5 – Net Assets:

Net assets without donor restrictions include net assets whose use is not restricted by donors.

Net assets with restrictions include net assets whose use is restricted by the donor with specific time or purpose limitations. The Organization's policy is to report donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support, as there is no effect to reported restricted net assets

Net assets restricted by time or purpose at June 30, were as follows:

	2025	2024
Teen Information for Parenting Success	$ 12,500	$ 0
General & Administrative	77,500	30,000
Equipment Purchase	8,867	8,867
Trestle	22,610	0
PCS	15,000	23,860
Family Wellness	10,000	0
Juvenile Diversion	8,000	0
Total net assets restricted by time or purpose	$ 154,477	$ 62,727

NOTE 6 – Lease Agreement:

The Organization occupies office and program space under a lease agreement with the Town of Derry which requires a payment of $1 each February 1. The term of the lease is for thirty years through April 30, 2055. All utilities, repairs, maintenance and improvements are the responsibility of the Organization.

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NOTE 7 – Liquidity:

The Organizations financial assets available within one year of the balance sheet date for general expenditures are as follows:

		June 30, 2025
Cash and Equivalents	$	1,842,929
Accounts Receivable		181,461
Investment		35,099
Total	$	2,059,489

		June 30, 2024
Cash and Equivalents	$	1,866,561
Accounts Receivable		91,061
Investment		34,077
Total	$	1,991,699

The Organization has $2,059,489 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the balance sheet date. The organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

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NOTE 8 – Fair Value Measurements:

The following table sets forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2025;

	Quoted prices in active market for identical assets	Significan t other observable inputs	Significant unobservable inputs	
	Level 1	Level 2	Level 3	Total
Mutual Funds	$0	$35,099	$0	$35,099

The following table sets forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2024;

	Quoted prices in active market for identical assets	Significant other observable inputs	Significant unobservabl e inputs	
	Level 1	Level 2	Level 3	Total
Mutual Funds	$0	$34,077	$0	$34,077

NOTE 9 – Subsequent Events:

Subsequent events have been evaluated thru November 16, 2025, which is the date the financial statements were available to be released. Management has determined that there were no material events that would require disclosure in the Organizations financial statements through this date.

Brenda Guggisberg

Experience: August 2016 – Current

Executive Director The Upper Room a Family Resource Center, Derry, NH

- Oversight of operations, Finance and HR functions
- Oversight of PR and agency relations
- Develop and manage budgets
- Oversee grants and development
- Development of staff and programs
- Oversight of building site, safety, and improvement plans
- Advocate and support children and families, including development of relationships with those entities that adapt policy that impacts the lives of children and families
- Development of Board, and Strategic Plans
- Develop and maintain strong relationships with funding sources
- Develop relationships with community partners
- Collaborate to provide services that are unique to meet community needs

September 2006 –November 2015 The Upper Room, a Family Resource Center

HiSet Administrative Program Coordinator/Guidance Counselor

- Coordinate supports and services for students 16 – 21 years
- Develop program policies and practices to meet the needs of Pinkerton Academy Options program , and The Upper Room
- Facilitate and coordinate intake and assessments for incoming students seeking HiSet/High School Equivalency services, to assure full participation of students.
- Foster services with Employment Security and other employment agencies
- Coordinate Life Skills /Career
- Develop relationships with Community College Admissions, for ease of support to students
- Collaborate with other area services
- Develop program to meet the needs of the students
- Provide supervision to classroom instructor and tutors
- Market and promote the program
- Analyze and assess curriculum to develop strong test preparation programming
- Offer pretesting and screening services to all interested students
- Provide referrals and consults for students requiring additional supports to obtain their HiSet/High School Equivalency
- Facilitate HiSet/High school Equivalency Team meetings
- Provide documentation and program reports
- Collaborate with other HiSet programs to develop positive systems for students coming in to program, and appropriate referrals to area schools or agencies

December 2011-June 2016 The Upper Room, a Family Resource Center

Administrative Coordinator

- Coordinate & Facilitate Parent Education Classes and programs
- Offer parenting resources and referrals based on parent need
- Food Pantry Operations and oversight
- Building Operations/Maintenance/Contracts
- Loss Management/Safety Committee Lead
- Interim leadership role during Director absences

December 2002 – July 2009 The Upper Room, a Family Resource Center

Program Coordinator TIPS (Teen Information Parenting Program)

- Facilitate school and community based educational program for pregnant or parenting teens and young adults
- Offer individual support to people seeking resources and referrals
- Coordinate, and organize a monthly “Learn and Shop” event for teens participating in the program to access diapers, and concrete supports
- Facilitate/coordinate prevention/parenting workshops for teens and/or their parents
- Assist individuals in seeking the resources they need to be most effective as parents and students
- Implement and facilitate a teen pregnancy and parenting curriculum to teens participating in the program
- Oversee a children’s enrichment activities to children of the teen parents activities, reading, and opportunities for group play, outdoor time
- Supervise childcare staff and volunteers.
- Complete grant reports and documentation requirements to secure funding
- Facilitate early childhood collaboration group to support teen parents in the Southern NH region
- Created academic program for high school students at Pinkerton Academy

Education: 1995 M. Ed. Guidance and Counseling, Russell Sage College, Troy, NY
1987 B.S. Psychology, Minor: Early Childhood Education,
Elmira College, Elmira NY

Professional Affiliations: (Current)

Greater Derry Londonderry Chamber of Commerce Board of Directors 12/2016 - 12/2024
Chair/Co-Chair Southern New Hampshire Human Service Council
6/2019 – 6/2022
South Central Public Health Advisory Council Membership
Family Support New Hampshire Board Member-Transition Team
FSNH Advisory Board Member 2022 – 2025
FRCN-NH Member 2026
Salem Chamber of Commerce Member
Network4Health (Integrated Delivery Network) Member
NH Advisory Committee DCFY 2021-2024

Trainings: Motivational Interviewing, ACES, Trauma Informed Care, Active Parenting, Positive Solutions, STEP Parenting, HOPE, SBIRT, De Escalation, Suicide Prevention, Mental Health First Aid, Standards of Quality, CPR/AED/Narcan

MacKenzie M Kittery

EDUCATION

Bachelor of Science in Health Science/Nutrition Option (Graduated in May 2020)

Minor in Biology

Keene State College (KSC), Keene, NH

RELATED EXPERIENCE

Director of Operations, The Upper Room, Derry, NH (September 2025 to current)

- Oversee execution of all agency programs, ensuring effective delivery and compliance with reporting requirements
- Lead hiring and staffing processes to meet organizational and programmatic needs
- Manage key administrative functions including data collection, reporting, grant management, budget development, program evaluation, and human resources
- Collaborate closely with the Executive Director on annual administrative planning, implementation of program goals, and agency development initiatives

COMPASS Program Coordinator (YHDP), The Upper Room, Derry, NH (April 2023 to September 2025)

- Coordinate services and referrals for at risk or homeless 18–24-year-olds within Western Rockingham County
- Provide long-term case management with the goal of clients attaining self-sufficiency and permanent housing
- Accurate reporting to the Bureau of Homeless Services, Homeless Management Information System and all internal reporting requirements
- Outreach to all community partners to increase awareness of the program
- Attends state meetings with statewide partners

Agency Navigation, The Upper Room, Derry, NH (August 2024 to July 2025)

- Short-term case management to the public with an emphasis on resources and referrals
- Maintain accurate and up to date reporting in QuickBase and to funder
- Supports general agency functions such as; holiday shopping, thanksgiving baskets, backpack pickups

Cooking Matters Program Assistant, New Hampshire Food Bank, Manchester, NH (February 2022 - April 2023)

- Direct education of Cooking Matters NH curriculum to target audience while adhering to gold standards
- Coordinate Cooking Matters NH volunteer network, procure volunteers for programming, train volunteers, provide quarterly events, and outreach to new volunteers
- Supervise Statewide UNH Nutrition Connections staff who utilize Cooking Matters curriculum
- Coordinate Cooking Matters NH Satellite Partners, attend network coalition meetings on behalf of Cooking Matters NH and maintain good work relationship with New Hampshire Hunger Solutions
- Maintain accurate reporting in Salesforce and specific internal reports

COUNCILS & BOARDS

- Chairperson for Southern New Hampshire Human Service Council (August 2024 to May 2026)
- Member of Western Rockingham CoC Case Conferencing
- Member of Statewide Youth Case Conferencing

CERTIFICATES

- Nonprofit Management Certification from Northern Essex Community College (October 2025)
- Motivational Interviewing – SOS Recovery
- Prime for Life Certified
- Take Control Facilitator

References upon request

Carol S. Larson

Skills:

- Self-Motivated Professional	- Strong Work Ethic	- Resourceful
- Reliable	- Detail Oriented	- Strong Organizational Skills
- Bank Reconciliations	- Payroll (Multi-state)	- Accounts Payable
- Accounts Receivable	- State Sales Tax Reporting	- Microsoft Excel
- Microsoft Word	- ADP PC Payroll	- Harpers Payroll
- Quickbooks Pro & Online	- CODA Financials	- Business Cents Payroll Services

Experience:

October 2018 – Present: **Director of Finance & Benefits** – Part-Time (30 hours week)
The Upper Room / Derry NH
Non-Profit Family Resource Center

Payroll: Bi-Weekly for 30 employees using Paycor Payroll Services.
Includes input of hours, tracking PTO, benefit deductions, etc.

Benefits: Manage agency & staff insurances, 403b enrollment, AFLAC, etc.

Other Duties: Accounts Payable, Accounts Receivable, Budgets, Assist with yearly audit.

Sept 2014 – Nov 2017: **Staff Accountant**
Normandeau Associates, Inc. / Bedford NH
Environmental Consulting Company

Payroll: Bi-Weekly In-house System for 250 employees in multiple states.
Pay & process monthly, quarterly, annual tax returns.

Expenses: Process weekly expense reports for employees.
Reconciliations of monthly bank statements, Balance Sheet and P&L accounts.
Assist in month end close and yearend audit.

Sept 2007 – Sept 2014: **Staff Accountant**
UNIT4 Business Software, Inc. / Manchester, NH
Accounting Software Company

Payroll: Semi-monthly payroll for employees in multiple states within the United States and Canada (Approximately 150 employees total)

Other Duties: Accounts Payable, Accounts Receivable, Employee Expenses,
Sales Tax Reporting, Reconciliations of monthly bank statements,
Balance Sheet and P&L accounts.
Assist in month end close and year-end audit.

July 2006 – May 2007: **Assistant Controller**
Moore Center Services, Inc. / Manchester, NH
A non-profit organization that serves people with intellectual, developmental and personal challenges.

Prepared Monthly Financial Statements.
Reconciled monthly bank statements & Balance sheet accounts.
Maintained & monitored A/R aging report.
Assisted management with any financial questions & assisted Controller with projects.

1995 – July 2006: **Bookkeeper**

Greater Lawrence Educational Collaborative / Methuen, MA
Consortium of Massachusetts towns serving mentally & physically challenged children.

Payroll: Preparation, Processing, Distribution of Bi-weekly Payroll for 200+ employees.
A/P: Preparation & processing of payables for an $11 million organization.
A/R: Generated monthly & quarterly invoices based on tuition & enrollment, Maintained Aging report and made collection calls as needed.
HR duties: Administration of employee benefits and pension plans, Employee verifications, Unemployment reporting, COBRA, Open enrollment, S.S. wage forms.
Implemented new payroll system (ADP to Harpers)
Assisted in fiscal year end audit & other duties assigned by Finance Manager.

Interim Treasurer (1998 – May 1999)
Responsible for all aspects of the Accounting Dept: Payroll, A/P, A/R, G/L, Budget Administration, Bank Reconciliations, G/L Account Reconciliations and Supervised Accounting Staff

1983 – 1995: **Accounting Clerk**

W.E. Andrews Co., Inc. / Bedford, MA
Printing Company

Maintained Cash receipts & Disbursements, Processed all Payroll taxes & Quarterly taxes, Reconciled Payroll and Accounts Payable bank statements, maintained Workman's Comp reports, Administration of employee benefits (medical, life, credit unions), Prepared and distributed weekly expenses.

Education:

June 2004 Franklin Pierce College
Salem, NH
B.S. in Accounting

Bookkeeping Clients

April 2010 - Present: **Cellular-Freedom / Manchester NH**
Cellular Phone Store

February 2019 – Present: **Efficient Real Estate Services, Inc. / Townsend MA**
Residential and commercial roofing company.

November 2019 – Present: **Owen Marine, LLC**
Sales & Service of marine equipment.

Job duties for above clients (15-20 hours month):

Responsible for making sure all the accounting transactions for the above companies are entered into Quickbooks Online or Desktop on a weekly or monthly basis.

This includes: Entering daily deposits, expenses, credit card purchases, payroll information from bank statements and/or other paperwork.

Reconciliations of monthly bank statements and credit card statements.
Run Balance Sheet and Profit &Loss and other reports as needed.

At year-end get all reports over to CPA for tax return filings.