

148A - 10/21/26

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

Lori A. Weaver
Commissioner

Katja S. Fox
Director

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

September 17, 2026

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Sole Source** amendment to an existing contract with The Upper Room, a Family Resource Center (VC#174210) Derry, NH to add funding for the continued provision of the Youth Navigator program, per US Department of Housing and Urban Development (HUD) requirements, by increasing the price limitation by \$15,270 from \$781,430 to \$796,700 with no change to the contract completion date of September 30, 2029, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on March 22, 2023, item #9, as amended on September 25, 2024, item #22, and most recently amended on February 11, 2026, item #63.

Funds are available in the following accounts for State Fiscal Year 2027 and are anticipated to be available in State Fiscal Years 2028, 2029, and 2030, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2023	074-500589	Grants for Pub Asst and Relief	multiple	\$83,047	\$0	\$83,047
2024	074-500589	Grants for Pub Asst and Relief	multiple	\$110,729	\$0	\$110,729
2025	074-500589	Grants for Pub Asst and Relief	42307050	\$110,729	\$0	\$110,729
			Subtotal	\$304,505	\$0	\$304,505

05-95-92-921510-31700000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: BEHAVIORAL HEALTH DIV; HOMELESS & HOUSING - SHELTER PROGRAM

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2026	072-509073	Grants Federal	92157060	\$115,474	\$0	\$115,474
2027	072-509073	Grants Federal	92157060	\$112,311	(\$9,547)	\$102,764
2028	072-509073	Grants Federal	92157060	\$110,729	\$24,817	\$135,546
2029	072-509073	Grants Federal	92157060	\$110,729	\$0	\$110,729
2030	072-509073	Grants Federal	92157060	\$27,682	\$0	\$27,682
			Subtotal	\$476,925	\$15,270	\$492,195
			Total	\$781,430	\$15,270	\$796,700

EXPLANATION

The purpose of this request is to add funding as awarded by HUD for the Youth Navigator program to support the Contractor's continued delivery of a Continuum of Care housing project and cost of living adjustments. The additional funding is the result of the Full-Year Continuing Appropriations and Extensions Act, 2025, which authorizes HUD to make reasonable cost of living adjustments and fair market rent increases to help afford increased costs of operations due to inflation. This contract includes a grant that originally had a grant period of October 1st – September 30th of each grant year. HUD amended this grant to now have a grant term of December 1st – November 30th of each grant year. Funds are being moved from State Fiscal Year 2027 into State Fiscal Year 2028 to ensure the contract budget aligns with the grant agreement across fiscal years.

This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. Federal regulations require all procurement efforts for these services to be directed by the U.S. Department of Housing and Urban Development (HUD) through an annual Continuum of Care (CoC) competitive application process. The Department must contract with the vendor selected as a result of this HUD process.

Approximately 20 to 40 youth and young adults will be served at any given time annually.

The Contractor delivers the Youth Navigator program for youth and young adults, ages 18 to 24, who are experiencing homelessness, or who are at imminent risk of homelessness, as defined by HUD, and provides supportive services that facilitate the transition of youth and young adults experiencing homelessness to permanent housing and maximized self-sufficiency by providing Housing Problem-Solving case management and using best practices such as the Diversion approach designed to secure safe housing for young people. Additionally, the Contractor works with participants to assess current housing, and service needs as well as barriers to attaining housing.

The Department monitors services by conducting annual reviews relative to compliance with federal and state requirements and regulations, and contractual agreements, and through reviewing semi-annual statistical reports and other data provided by the Contractor.

Should the Governor and Council not authorize this request, the Contractor will not receive additional funding awarded by HUD to support cost of living adjustments, which may result in fewer housing options and supportive services available, leaving vulnerable individuals experiencing homelessness in potentially unsafe situations without needed support. Additionally,

the Department will be out of compliance with federal regulations, which could result in a loss of federal funding for these and other types of housing and supportive service programs.

Area served: Rockingham County.

Source of Federal Funds: Assistance Listing Number 14.276, FAIN #NH0145Y1T002503.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lori A. Weaver". The signature is stylized with a large, looping "L" and "W".

For:

Lori A. Weaver
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #3**

This Amendment to the Youth Homelessness Demonstration Program, Youth Navigator contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Upper Room, a Family Resource Center ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 22, 2023 (Item #9), as amended on September 25, 2024, (Item #22), and as amended on February 11, 2026 (Item #63), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

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

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

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:
\$796,700
2. Modify Exhibit C, Payment Terms; Section 1., to read:
 1. This Agreement is funded by:
 - 1.1. 100% Federal funds, Youth Homelessness Demonstration Grant Program, by the U.S. Department of Housing and Urban Development, Continuum of Care Program, ALN 14.267, as awarded on:
 - 1.1.1. September 23, 2022, FAIN NH0145Y1T002000;
 - 1.1.2. May 20, 2024, FAIN NH0144Y1T002301;
 - 1.1.3. March 11, 2025, FAIN NH0144Y1T002402; and
 - 1.1.4. July 27, 2026, FAIN NH0145Y1T002503.
3. Modify Exhibit C, Payment Terms; Section 3, to read:
 3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget, Amendment #3.
4. Modify Exhibit C-1, Budget, Amendment #2, by replacing it in its entirety with Exhibit C-1, Budget, Amendment #3, which is attached hereto and incorporated by reference herein.

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

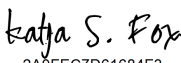
IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

9/9/2026

Date

DocuSigned by:

A blue ink signature of Katja S. Fox is written over a blue DocuSign signature line.

Name: Katja S. Fox

Title: Director

The Upper Room, a Family Resource Center

9/8/2026

Date

Signed by:

A blue ink signature of Brenda Guggisberg is written over a blue DocuSign signature line.

Name: Brenda Guggisberg

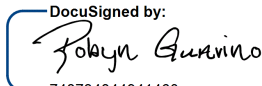
Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

9/10/2026

Date

DocuSigned by:


Name: Robyn Guarino

Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

Exhibit C-1 Budget, Amendment #3

The Upper Room NH0145Y1T002000									
SFY2023 - 10/1/22-6/30/23									
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 79,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,094	\$ -	\$ -
Administration	\$ 3,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 83,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,047	\$ -	\$ -
SFY2024 - 7/1/23-9/30/23									
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 26,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364	\$ -	\$ -
Administration	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 27,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,682	\$ -	\$ -
SFY2024 - 10/1/23-6/30/24									
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 79,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,094	\$ -	\$ -
Administration	\$ 3,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 83,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,047	\$ -	\$ -
SFY2025 - 7/1/24-11/30/24									
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 26,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364	\$ -	\$ -
Administration	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
25% Required Match	\$ 6,921	\$ -	\$ -	\$ 6,921		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 34,603	\$ -	\$ -	\$ 6,921	\$ -	\$ -	\$ 27,682	\$ -	\$ -
SFY2025 - 12/1/24-6/30/25									
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 79,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,094	\$ -	\$ -
Administration	\$ 3,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 83,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,047	\$ -	\$ -

Exhibit C-1 Budget, Amendment #3

	SFY2026 - 7/1/25-11/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 26,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364	\$ -	\$ -
Administration	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
25% Required Match	\$ 6,921	\$ -	\$ -	\$ 6,921		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 34,603	\$ -	\$ -	\$ 6,921	\$ -	\$ -	\$ 27,682	\$ -	\$ -

	SFY2026 - 12/1/25-6/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 83,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,839	\$ -	\$ -
Administration	\$ 3,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,792	\$ -	\$ -

	SFY2027 - 7/1/26-11/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 27,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,946	\$ -	\$ -
Administration	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 29,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,264	\$ -	\$ -

	SFY2027 - 12/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 70,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,425	\$ -	\$ -
Administration	\$ 3,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,075	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 73,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,500	\$ -	\$ -

	SFY2028 - 7/1/27-11/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 50,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,303	\$ -	\$ -
Administration	\$ 2,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,196	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 52,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,499	\$ -	\$ -

Exhibit C-1 Budget, Amendment #3

	SFY2028 - 12/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 79,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,094	\$ -	\$ -
Administration	\$ 3,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 83,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,047	\$ -	\$ -

	SFY2029 - 7/1/28-11/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 26,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364	\$ -	\$ -
Administration	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 27,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,682	\$ -	\$ -

	SFY2029 - 12/1/28-6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 79,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,094	\$ -	\$ -
Administration	\$ 3,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 83,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,047	\$ -	\$ -

	SFY2030 - 7/1/29-9/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 26,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364	\$ -	\$ -
Administration	\$ 1,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
25% Required Match	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 27,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,682	\$ -	\$ -

	TOTAL - 10/1/22-9/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 759,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759,803	\$ -	\$ -
Administration	\$ 36,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,897	\$ -	\$ -
25% Required Match	\$ 13,841	\$ -	\$ -	\$ 13,841		\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 810,541	\$ -	\$ -	\$ 13,841	\$ -	\$ -	\$ 796,700	\$ -	\$ -

Total W/O Match \$ 796,700

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.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a circular stamp that matches the Seal of the State of New Hampshire.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Rachel Leone, 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 September 8, 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: September 8, 2028



Signature of Elected Officer

Name: Rachel Leone

Title: President Elect



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/13/2026

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 Marsh & McLennan Agency LLC 1 Sundial Ave Suite 302N Manchester NH 03103-7204	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL: ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A : GREAT AMERICAN INSURANCE COMPA INSURER B : AMTRUST INSURANCE COMPANY INSURER C : INSURER D : INSURER E : INSURER F :
INSURED THEUPPE-01 The Upper Room, A Family Resource Center 36 Tsienneto Road Derry NH 03038	NAIC # 16691 15954

COVERAGES

CERTIFICATE NUMBER: 1934527911

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	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			MAC F209577 01	7/1/2026	7/1/2027	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 \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			MAC F209577 01	7/1/2026	7/1/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☐ EXCESS LIAB ☐ DED ☒ RETENTION \$ 10,000			UMB F209578 01 00	7/1/2026	7/1/2027	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A	TES4638552	7/1/2026	7/1/2027	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER

CANCELLATION

NH DHHS
 129 Pleasant Street
 Concord NH 03301

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

AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

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

B. Entity's Contact Information:

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

Name / Phone / Email: Brenda Guggisberg, 603-437-8477 x111 bguggisberg@urteachers.org

Person responsible for Accuracy and Completeness of information provided:

Name: Brenda Guggisberg, Title: Executive Director

Signature:  _____

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Mat Solso, Secretary	CEII, Inc. -Donor Mgt.
Alexis Brophy, President	RE/MAX Real Estate
Tyler Hall, Treasurer	Perkins and Co. -Accountant
Robert St. Amand	Retired Business Owner
Gale Stanley	Retired Special Ed. Teacher
Jeremy Lane	Clearly Creative Marketing- Marketing
Charlene Puzzo	Contractor- Project Mgt.
Elizabeth Bergeron	Controller, Family Continuity- Finance
Roxanne Nelson	Triangle Credit Union- AVP
Rachel Leone, President Elect	Gold Lion Insurance- Business Owner
Chuck Nuskey	Southern NH Plumbing and Heating-Sales
Autumn Klick	Sheehan Phinney Bass and Green- Attorney
Whitney Fenyak	Parkland Medical Center - CEO
Nicole Larcomb	CMC - HR

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Mackenzie Kittery	Program Navigator	\$60,320.00	\$ 37,700.00
Emily Levesque	Program Navigator	\$58,240.00	\$ 23,296
Brenda Guggisberg	Supervision	\$108,160.00	\$6,056.96

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

E. Check one of the following:

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- X** is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- [] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- [] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

New Hampshire Department of Justice

Registered Charities List

Charitable Trusts Unit

G = Good Standing; X = Not in Good Standing; S = Suspended

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

G. Check one the following:

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

1. INCOME STATEMENT (Not Applicable)

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

2. BALANCE SHEET (Not Applicable)

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



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

THE UPPER ROOM, A FAMILY RESOURCE CENTER

Audited Financial Statements

***For The Fiscal Years Ended
June 30, 2025 and 2024***

THE UPPER ROOM, A FAMILY RESOURCE CENTER

Table of Contents

1. Independent Auditor's Report.....	1-2
2. Statements of Financial Position.....	3-4
3. Statements of Activities and Changes in Net Assets.....	5
4. Statements of Functional Expenses.....	6
5. Statements of Cash Flows.....	7-8
6. Notes to the Financial Statements.....	9-16

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.

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

	<u>Without</u>	<u>With</u>	<u>2025</u>	<u>2024</u>
	<u>Donor</u>	<u>Donor</u>	<u>Totals</u>	<u>Totals</u>
	<u>Restrictions</u>	<u>Restrictions</u>		
<u>Current Assets:</u>				
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
	<u>2,036,136</u>	<u>154,476</u>	<u>2,190,612</u>	<u>2,021,138</u>
<u>Fixed Assets:</u>				
Leasehold Improvements	104,275	0	104,275	104,275
Equipment and Furniture	88,518	0	88,518	88,518
Less: Accumulated Depreciation	<u>(129,864)</u>	<u>0</u>	<u>(129,864)</u>	<u>(120,329)</u>
Net Fixed Assets	<u>62,929</u>	<u>0</u>	<u>62,929</u>	<u>72,464</u>
<u>Other Assets:</u>				
Investments, at Market Value	<u>35,099</u>	<u>0</u>	<u>35,099</u>	<u>34,077</u>
Total Other Assets	<u>35,099</u>	<u>0</u>	<u>35,099</u>	<u>34,077</u>
Total Assets	<u>\$ 2,134,164</u>	<u>\$ 154,476</u>	<u>\$ 2,288,640</u>	<u>\$ 2,127,679</u>

-Continued on next page-

See notes and independent auditor's report

- 3 -

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

LIABILITIES AND NET ASSETS

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

See notes and independent auditor's report

- 4 -

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
<u>Revenues and Support:</u>				
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	<u>36,250</u>	<u>(36,250)</u>	<u>0</u>	<u>0</u>
Total Revenues and Support	<u>1,754,750</u>	<u>91,750</u>	<u>1,846,500</u>	<u>1,591,942</u>
<u>Expenses:</u>				
Program Services	1,416,810	0	1,416,810	1,436,702
General and Administrative	134,487	0	134,487	205,116
Fundraising	<u>46,654</u>	<u>0</u>	<u>46,654</u>	<u>56,481</u>
Total Expenses	<u>1,597,951</u>	<u>0</u>	<u>1,597,951</u>	<u>1,698,299</u>
Change in Net Assets	<u>156,799</u>	<u>91,750</u>	<u>248,549</u>	<u>(106,357)</u>
Net Assets - July 1,	<u>1,927,704</u>	<u>62,726</u>	<u>1,990,430</u>	<u>2,096,787</u>
Net Assets - June 30,	<u>\$ 2,084,503</u>	<u>\$ 154,476</u>	<u>\$ 2,238,979</u>	<u>\$ 1,990,430</u>

See notes and independent auditor's report

- 5 -

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

<u>Expenses:</u>	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fund Raising</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
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	\$ <u>1,416,810</u>	\$ <u>134,487</u>	\$ <u>46,654</u>	\$ <u>1,597,951</u>	\$ <u>1,698,299</u>

See notes and independent auditor's report

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
<u>Cash Flows from Operating Activities:</u>				
Change in Net Assets	\$ 156,799	\$ 91,750	\$ 248,549	\$ (106,357)
<u>Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:</u>				
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
<u>Cash Flows from Investing Activities:</u>				
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

-Continued on next page-

See notes and independent auditor's report

- 7 -

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (23,632)	\$ 91,750	\$ 68,118	\$ 68,373
Cash and Equivalents - July 1,	<u>1,866,561</u>	<u>62,726</u>	<u>1,929,287</u>	<u>1,860,914</u>
Cash and Equivalents - June 30,	<u>\$ 1,842,929</u>	<u>\$ 154,476</u>	<u>\$ 1,997,405</u>	<u>\$ 1,929,287</u>
<u>Cash Paid During the Period for:</u>				
Interest	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Income Taxes	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<u>Non Cash Transactions During the Period:</u>				
In Kind Contributions	\$ <u>297,619</u>	\$ <u>0</u>	\$ <u>297,619</u>	\$ <u>295,805</u>

See notes and independent auditor's report

- 8 -

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 learning 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.

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

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.

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

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 that 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.

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

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:

<u>Description of Asset</u>	<u>Method</u>	<u>Estimated Life</u>
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.

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

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 its 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 Organization's 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.

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

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,

	<u>2025</u>	<u>2024</u>
Revenue – Gaming	\$ 95,350	\$ 28,338
Expenses – Gaming	<u>(50)</u>	<u>(3,800)</u>
Net Income – Gaming	\$ <u>95,300</u>	\$ <u>24,538</u>

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:

	<u>2025</u>	<u>2024</u>
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	<u>8,000</u>	<u>0</u>
Total net assets restricted by time or purpose	\$ <u>154,477</u>	\$ <u>62,727</u>

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.

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

NOTE 7 – Liquidity:

The Organizations financial assets available within one year of the balance sheet date for general expenditures are as follows:

		<u>June 30, 2025</u>
Cash and Equivalents	\$	1,842,929
Accounts Receivable		181,461
Investment		<u>35,099</u>
Total	\$	<u>2,059,489</u>

		<u>June 30, 2024</u>
Cash and Equivalents	\$	1,866,561
Accounts Receivable		91,061
Investment		<u>34,077</u>
Total	\$	<u>1,991,699</u>

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.

-Continued on next page-

THE UPPER ROOM, A FAMILY RESOURCE CENTER
Notes to the Financial Statements
June 30, 2025 and 2024

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	Significant 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 unobservable 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.

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

COMPASS Program Coordinator (YHDP), The Upper Room, Derry, NH (April 2023 to current)

- Coordinate services and referrals for at risk or homeless 18–24-year-olds
- Provide long-term case management with goal of clients attaining self-sufficiency and permanent housing
- Accurate reporting to the Bureau of Homeless Services, Homeless Management Information System managing data and all intern reporting requirements
- Outreach to all community partners to increase awareness of program
- Attends state meetings with statewide partners

Family Ties Inside Out Facilitator, The Upper Room, Derry, NH (June 2023 to current)

- Facilitates group discussion for high school teens with parents or caregivers incarcerated throughout the state

Take Control Facilitator, The Upper Room, Derry, NH (July 2023 to current)

- Facilitates anger management curriculum for teens 13 to 18 years old

Cooking Matters Program Assistant, New Hampshire Food Bank, Manchester, NH (February 2022 - April 2023)

- Direct education of Cooking Matters NH 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
- Outreach to potential new Cooking Matters partners and Satellite Partners
- Coordinate Cooking Matters NH Satellite Partners, Attend network coalition meeting on behalf of Cooking Matters NH
- Maintain accurate reporting in Salesforce and specific internal reports

SNAP-Ed Nutrition Educator, Boston, Massachusetts (January 2020 - February 2022)

- Direct and indirect nutrition education of seniors who are low-income SNAP eligible using US Dietary Guidelines MyPlate
- Outreach to potential host sites, plan and implement senior events around nutrition and SNAP
- Maintain an effective Policy, System, and Environmental (PSE) project from creation to fruition

CERTIFICATES

- Motivational Interviewing – SOS Recovery
- Prime for Life Certified
- Take Control Facilitator

References upon request

Emily Levesque

EMPLOYMENT OBJECTIVE:

To secure a challenging position utilizing my academic and professional experience, with the opportunity for professional growth.

Key Qualifications:

- Self-motivated and proactive contributor
- 17+ years of Leadership and Management experience in Health and Human Services
- Ability to quickly establish effective relationships with children and families
- Ability to work independently and in a team environment
- Effective leadership and time management skills
- Excellent verbal and written communication skills
- Proficient in Microsoft Office

Education: **Keene State College**
BA, Psychology

The Upper Room

Director of Integrated Human Services

Derry, NH

July 2025 to Present

- Develop and coordinate program functions within the Human Services pillar to ensure effective service delivery and positive outcomes for clients
- Coordinate comprehensive services, educational programs, and resource connections for individuals and families enrolled in programs
- Oversee all reporting responsibilities, including attendance tracking, grant compliance reports, spending documentation, registration records, and completion certificates
- Manage program budget lines, ensuring efficient use of funds and alignment with grant and organizational goals
- Create individualized program plans with measurable goals and outcomes for each participant, tracking progress throughout enrollment
- Supervise and support staff and volunteers delivering integrated human services, fostering a collaborative and mission-driven team environment
- Build and maintain strong intra-agency partnerships with local community organizations to enhance program reach and support
- Actively contribute to organizational goals and support The Upper Room in fulfilling its mission and operational responsibilities
- Develop and communicate annual program schedules and provision plans, finalize and disseminated

Compass Navigation

- Provide individualized case management and supportive services to clients aged 18–24, promoting self-sufficiency and positive outcomes.
- Deliver services, and utilize resources to reduce homelessness risk
- Build community partnerships and perform regular outreach to identify youth requiring support, assess needs, and facilitate access to services that support positive outcomes

- Utilize individualized intake and assessment tools to guide participants toward long-term stability
- Design and manage initiatives addressing work skills, substance use, and social/community engagement
- Establish program goals with measurable outcomes and track progress via HMIS and other reporting tools
- Manage program schedules and annual planning to ensure consistent, effective service delivery

Agency Navigation

- Provide direct intake and short-term case management support to individuals and families through in-person and phone-based meetings
- Assess needs and develop individualized, short-term goals with follow-up contacts to ensure connection to internal and community resource
- Collaborate with agency staff and external partners to coordinate services and support for clients
- Maintain required documentation, case notes, and reports in compliance with program standards

The Upper Room

Derry, NH

Family Support Worker / Kinship Navigator

September 2024 to July 2025

- Build relationships with clients to better understand their needs, build trust and open communication
- Provide in home support to families related to parenting skills, communication, problem solving developmental needs
- Complete intakes, assess, educate and provide support to families to promote family success
- Provide individualized assistance for implementing interventions in the home
- Connect families to community resources and provide support through referral process
- Provide case management for kinship caregivers
- Provide resources and support to access services and assistance
- Facilitate Parenting A Second Time Around (PASTA) group on a regular schedule providing resources, identifying and coordinating guest speakers and creating meaningful activities to encourage discussion between families

Work Opportunities Unlimited

Manchester, NH

Director

April 2024 to September 2024

- Lead Manchester team in supporting adults and youth with disabilities or other barriers to employment
- Build and manage strategic plan for service market
- Evaluate team members regularly and provide feedback, training to support professional development
- Ensure quality services are delivered to clients
- Ensure client outcomes are achieved
- Communicate effectively with clients, families, employers, funding sources and referral sources
- Work with recruitment team to develop qualified applicants, including screening, scheduling

- and conducting interviews and evaluating candidate qualifications
- Coordinate onboarding and scheduling for new team members, provide training on WOU policies, and ensure completion of state mandated trainings
- Assure that all administrative tasks are completed accurately and timely, and that policies and procedures are followed
- Routinely collaborate with other directors, offices and divisions
- Provide direct service to clients based on the needs of the market and or particular clients

Southern New Hampshire Services

Social Emotional Support Specialist

Nashua, NH

July 2009 to May 2024

- Provide leadership and direction in planning for training, development and mentorship of staff in order to maintain high quality programming for children and families.
- Establish and implement procedures for ongoing monitoring of program operations to ensure effective implementation of federal requirements.
- Participate in ongoing strategic planning process incorporating program data to build goals and objectives for continuous improvement.
- Provide consultation and training to teachers, family services staff and families regarding mental health issues, child development, behavioral concerns, or family concerns.
- Provide coaching and mentoring to staff in reaching performance expectations
- Screen referrals for behavioral assessments and observations, conduct direct observations and data collection to support possible referrals for behavioral interventions
- Support referral and collaboration with outside agencies to help families access community mental health resources.
- Possess good interpersonal and communication skills, including the ability to work as a part of a team, communicate effectively both orally and in writing, receive and provide feedback, and manage dynamic interchanges in meetings.

Southern New Hampshire Services

Family Worker

Nashua, NH

September 2007 to July 2009

- Assist classroom teachers on site including classroom activities, behavior management and any other classroom related responsibilities.
- Work as the liaison between the home and classroom providing parent education and ensuring access to needed services
- Manage case workload of 18 which included regular follow up of families. Analyze and refer to appropriate services when necessary
- Work flexible hours to allow for time to conduct home visits, meetings, and possible weekend parent activities
- Conduct home visits for a diverse clientele of parents and children
- Actively recruit clientele to ensure full enrollment in the program
- Actively coordinate family involvement in classroom and home environments

Professional Certifications and Training: Available upon request

References: Available upon request

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 and meet the 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
- 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 address educational needs and to manage personal barriers to a students success so that they may more fully participate
- Foster services with Employment Security and other employment agencies
- Coordinate Life Skills /Career Pathways component of the program to provide basic competencies for young adults, to include career exploration and college investigation
- Develop relationships with Community College Admissions, for ease of support to students
- Collaborate with other area services when students have additional needs outside the program
- Develop program to meet the needs of the students
- Provide supervision to classroom instructor and tutors, including staff development and training needed to support staff in the program
- 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 the HiSet/High school Equivalency Team meetings

- Provide documentation and program reports to secure funding
- 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

- Facilitate Parenting classes and groups
- Offer parenting resources and referrals based on parent need
- Food Pantry
- Building Operations/Maintenance/Contracts
- Loss Management/Safety

December 2002 – July 2009 The Upper Room, a Family Resource Center

Program Coordinator TIPS (Teen 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
- Facilitate/coordinate prevention 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 segment of the program, so that children of the teen parents are offered enriching activities, reading, and opportunities for group play
- Supervise childcare staff and volunteers.
- Complete grant reports and documentation requirements to secure funding
- Facilitate collaboration group to support teen parents in the Southern NH region
- Provide the educational information for Pinkerton Academy to provide an approved course for study at Pinkerton

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
Chair/Co-Chair Southern New Hampshire Human Service Council
South Central Public Health Membership
Family Support New Hampshire Board Member-Transition Team
Salem Chamber of Commerce Member
Network4Health (Integrated Delivery Network) Member
NH Advisory Committee DCFY