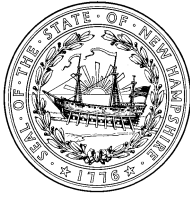


148D - 10/21/26



Lori A. Weaver
Commissioner

Katja S. Fox
Director

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

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 25, 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 **Retroactive, Sole Source** amendment to an existing contract, which was originally competitively bid, with Headrest (VC #175226), Lebanon, NH, to add federal grant funding to strengthen New Hampshire's statewide crisis response system, by increasing the price limitation by \$1,046,942 from \$437,500 to \$1,484,442 effective retroactive to September 30, 2026, upon Governor and Council approval, with no change to the contract completion date of June 30, 2028. 100% Federal Funds.

The original contract was approved by Governor and Council on July 29, 2026, item #106.

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

**05-95-92-922010-41170000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
DEPT, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES, CMH
PROGRAM SUPPORT**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2027	102-500731	Contracts for Prog Svc	92204117	\$187,500	\$0	\$187,500
2028	102-500731	Contracts for Prog Svc	92204117	\$250,000	\$0	\$250,000
			Subtotal	\$437,500	\$0	\$437,500

**05-95-92-920010-25940000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS
DEPT, HHS: BEHAVIORAL HEALTH DIV, DIV BEHAVIORAL HLTH OPERATIONS, 988
GRANT**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
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Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 2 of 3

2027	102-500731	Contracts for Prog Svc	92042594	\$0	\$785,207	\$785,207
2028	102-500731	Contracts for Prog Svc	92042594	\$0	\$261,735	\$261,735
			Subtotal	\$0	\$1,046,942	\$1,046,942
			Total	\$437,500	\$1,046,942	\$1,484,442

EXPLANATION

This request is **Retroactive** in order to meet federally required timelines and deliverables under New Hampshire's federal SAMHSA 988 Cooperative Agreement award (FG-23-006). SAMHSA issued the federal Notice of Award on September 8, 2026, and requires activities to strengthen and expand the capacity of the state's Lifeline centers to begin by September 30, 2026, to maintain compliance. Due to the timing of the Notice of Award and the need to commence work, the Department was unable to present this request to the Governor and Council in September, and a retroactive start date is necessary to ensure uninterrupted operation of the 988 Suicide and Crisis Lifeline, maintain federal key performance indicators, and sustain progress on contract deliverables. This request is **Sole Source** because the Department is increasing the price limitation of the competitively bid contract by more than 10% of the original amount to expand service accessibility, reduce repeat crisis episodes, and enhance overall system coordination and performance. The Contractor serves as New Hampshire's primary 988 Suicide and Crisis Lifeline. The SAMHSA Cooperative Agreement explicitly identifies the Contractor's ongoing role in strengthening and expanding the 988 Lifeline infrastructure. Given the Contractor's specialized accreditation, and unique position as the state's primary Lifeline, the Contractor is the only provider capable of fulfilling the federal requirements without disrupting service availability, degrading data accuracy, and requiring reconstruction of critical infrastructure.

New Hampshire faces persistently high suicide risk across multiple populations, including youth, veterans, and individuals in rural areas, making rapid, reliable access to crisis intervention through the state's 988 Lifeline centers indispensable. As call, text, and chat volume continues to rise, and to continue maintaining strong answer rates and statewide coverage, sustained investment in 988 capacity is vital for ensuring timely, high-quality responses and connecting people to life-saving support.

The purpose of this request is to strengthen the state-wide crisis response system by improving access to crisis services, strengthening coordinated care, and enhancing the overall performance and reliability of New Hampshire's 988 system through:

- Expanding workforce capacity to meet growing service demand and ensure timely follow-up after an initial crisis contact, reinforcing connections to ongoing care and reducing repeat crisis episodes;
- Expanding text and chat capacity to ensure individuals can access crisis support in the modality that best meets their needs;
- Increasing quality improvement infrastructure to strengthen referral pathways, improve collaboration across systems and support connections to treatment, recovery supports, and other long-term services;
- Standardizing cross-system coordination to ensure consistent procedures and communication across the statewide crisis network; and
- Expanding training and technical assistance to align referral pathways and unified statewide standards of practice.

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 3 of 3

Approximately 13,000 contacts will be served annually through June 30, 2028.

The Contractor will continue providing crisis response services to any person of any age experiencing behavioral health-related distress or a suicidal crisis in New Hampshire, inclusive of mental health and substance use, ensuring access to critical intervention support services. As the primary Lifeline center, the Contractor has seen substantial increases in call volume and demonstrated marked improvements in performance, with monthly contacts exceeding 1,100 and in state answer rates rising from the mid-60% range to over 90% in the past year, reflecting ongoing efforts toward continuous quality improvement and the need to sustain high in-state capacity across the 988 network.

The Department will continue monitoring services through review and assessment of monthly reports and key performance indicator metrics required of the Contractor to ensure system-wide oversight, performance accountability, and high-quality crisis response across New Hampshire's 988 network. These performance measures include targets for answering more than 90% of contacts in-state across call, text, and chat; achieving rapid response times with 95% of calls answered within 20 seconds; maintaining abandonment rates below 5%; and keeping rollover to backup centers under 10% to ensure timely, reliable access to crisis support statewide.

Should the Governor and Council not authorize this request, the Department will be unable to meet required timelines and deliverables identified in the federal SAMHSA 988 Cooperative Agreement. This would result in an immediate interruption to essential 988 Lifeline operations, including the ability to answer in-state crisis calls at required federal performance levels. Critical services would be delayed, causing operational gaps and potential increases in unanswered or out-of-state routed crisis calls. The infrastructure that supports timely, local, and lifesaving crisis response for New Hampshire residents would be compromised, and the statewide crisis system would be weakened. Additionally, the Department would be out of compliance with Federal requirements, which may jeopardize future federal funding.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number 93.243, H79FG001461.

Respectfully submitted,



For:

Lori A. Weaver
Commissioner

State of New Hampshire

New Hampshire Department of Health and Human Services

Amendment

Amendment #1

This Amendment to the 988 New Hampshire Suicide and Crisis Lifeline contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Headrest ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on July 29, 2026 (Item #106), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract 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:
\$1,484,442
2. Modify Exhibit B, Scope of Services, by adding Section 1.17.4., to read:
1.17.4. Integrate peer support services into crisis response processes guided by an advisory group with lived-experience that informs quality improvement, outreach strategies, referral processes, and follow-up services.
3. Modify Exhibit B, Scope of Services, Section 1.20., to read:
 - 1.20. Staffing
 - 1.20.1. The Contractor must maintain staffing levels that ensure services are delivered consistently and support seamless call transfers and standardized processes for identifying, documenting, and responding to Sentinel events, throughout the term of the Agreement. The Contractor must:
 - 1.20.1.1. Ensure staffing levels allow for:
 - 1.20.1.1.1. Operation of the Lifeline 24/7/365;
 - 1.20.1.1.2. Accommodating large variations in call volume and demand, and ensure responsive coverage and follow-up; and
 - 1.20.1.1.3. Workforce capacity expansion to:
 - 1.20.1.1.3.1. Increase follow-up capabilities with individuals after the initial crisis contact, reinforce connections to on-going care, and reduce repeat crisis episodes; and

Initial


-
- 1.20.1.1.3.2. Increase text and chat capability through additional staffing, technology, and training;
 - 1.20.1.2. Ensure staff roles include crisis counselors, overnight personnel, follow-up specialists, supervisors, and data support; and
 - 1.20.1.3. Collaborate with the Department to:
 - 1.20.1.3.1. Identify staffing indicators that will guide staffing, training, and retention decisions; and determine ongoing staffing and resource needs based on call volume patterns, demand and other performance statistics as specified by the Department; and
 - 1.20.1.3.2. Enhance staffing and quality improvement infrastructure to enhance referral pathways; improve connections to treatment, recovery supports, and other long-term services; and increase collaboration with Community Mental Health Centers, Doorways, and other SUD providers.
 - 4. Modify Exhibit B, Scope of Services, Section 1.22., to read:
 - 1.22. The Contractor must actively collaborate with the Department and the Department's identified:
 - 1.22.1. Suicide Prevention Coordinator to identify trends and key populations disproportionately impacted by suicide to inform training needs; and
 - 1.22.2. Technical assistance provider and Lifeline(s) as directed by the Department to:
 - 1.22.2.1. Ensure consistent protocols, shared training resources, aligned referral pathways, and unified statewide standards of practice; and
 - 1.22.2.2. Inform training needs, and enhance data management, coalition support, and quality improvement activities.
 - 5. Modify Exhibit B, Scope of Services, Section 1.23., to read:
 - 1.23. The Contractor must implement a workforce wellness and retention strategy to support the wellbeing of Lifeline staff through related support and training, including but not limited to:
 - 1.23.1. Supervisor support.
 - 1.23.2. Wellness check-ins.
 - 1.23.3. Providing trauma-informed care.
 - 1.23.4. Crisis de-escalation.
 - 1.23.5. Integrated mental health and substance use disorder care practices.

-
- 1.23.6. Secondary and/or vicarious trauma.
 - 1.23.7. Routine debriefing including debriefing after Sentinel Events.
6. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is Funded by:
 - 1.1. 71% Federal funds, Strengthening New Hampshire's 988 Crisis Response System, as awarded on 9/7/2026, by the Substance Abuse and Mental Health Services Administration, ALN 93.243, FAIN H79FG001461.
 - 1.2. 29% General funds.
 7. Modify Exhibit C, Payment Terms, Section 3 to read:
 3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Amendment #1 - Budget.
 8. Add Exhibit C-2, Amendment #1 - Budget, which is attached hereto and incorporated by reference herein.

Initial


All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to September 30, 2026, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

DocuSigned by:
Katja S. Fox
ED8D05B04C63442...
Name: Katja S. Fox
Title: Director
Date Signed: 9/28/2026

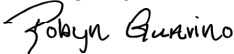
Headrest

Signed by:
Matthew McKenney
D66EE2428B9C438...
Name: Matthew McKenney
Title: Board Chair
Date Signed: 9/28/2026

Initial
mm

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

OFFICE OF THE ATTORNEY GENERAL

DocuSigned by:

748734844941466...

Name: Robyn Guarino

Title: Attorney

Date Signed: 9/29/2026

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

Name:

Title:

Date Signed: _____

Initial


Exhibit C-2, Amendment #1 - Budget

New Hampshire Department of Health and Human Services		
Contractor Name: Budget Request for: Budget Period: Indirect Cost Rate (if applicable):	Headrest	
	988 NH Suicide and Crisis Lifeline - SAMHSA Capacity Building Grant	
	September 30, 2026 through September 29, 2027	
	10%	
Line Item	Program Cost - Funded by DHHS - SFY 27 9/30/26 - 6/30/27	Program Cost - Funded by DHHS - SFY 28 7/1/27 - 9/29/27
1. Salary & Wages	\$512,202	\$170,734
2. Fringe Benefits	\$103,897	\$34,632
3. Consultants	\$0	\$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	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$9,375	\$3,125
6. Travel	\$2,250	\$750
7. Software	\$26,250	\$8,750
8. (a) Other - Marketing/Communications	\$600	\$200
8. (b) Other - Education and Training	\$4,500	\$1,500
8. (c) Other - Other (specify below)	\$0	\$0
Other - Insurance	\$21,648	\$7,216
Other (Occupancy)	\$18,750	\$6,250
Other (Audit)	\$7,200	\$2,400
Other (telephone, printer)	\$4,812	\$1,604
Other (maintenance)	\$2,100	\$700
Other (background checks)	\$240	\$80
Other (please specify)	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$713,824	\$237,941
Total Indirect Costs	\$71,383	\$23,794
Subtotals	\$785,207	\$261,735
TOTAL		\$ 1,046,942

Contractor Initials: 

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 HEADREST is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 27, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **61466**

Certificate Number: **0007945959**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of June A.D. 2026.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, James Leiter, 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 Headrest.
(Corporation/LLC Name)

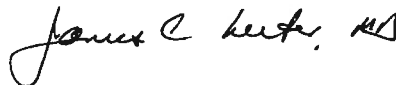
2. The following is a true copy of a vote taken at an ad hoc meeting of the Board of Directors/shareholders, duly called and held on September 28, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Matthew McKenney, Board Chair
(may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Headrest 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: 28 September 2026

Signature of Elected Officer
Name:
Title:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/8/2026

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

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

PRODUCER Arthur J. Gallagher Risk Management Services, LLC 45 Constitution Ave P.O. Box 511 Concord NH 03301 License#: 0D69293 HEADINC-04	CONTACT NAME: PHONE (A/C, No, Ext): 800-238-3840 FAX (A/C, No): 603-224-8012 E-MAIL ADDRESS: <table style="width: 100%;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Philadelphia Indemnity Insurance Company</td> <td>18058</td> </tr> <tr> <td>INSURER B : Eastern Alliance Insurance Company</td> <td>10724</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Philadelphia Indemnity Insurance Company	18058	INSURER B : Eastern Alliance Insurance Company	10724	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** 2007241068 **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 SUBR INSD 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:		PHPK2581145-020	7/15/2026	7/15/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5000 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		PHPK2581145-020	7/15/2026	7/15/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000		PHUB873804-020	7/15/2026	7/15/2027	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
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	00100001280462026A	7/15/2026	7/15/2027	PER STATUTE OTH-ER 3A State: NH E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liability		PHPK2581145-020	7/15/2026	7/15/2027	Each Incident 1,000,000 Aggregate 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Covering operations usual to insured throughout the policy term.

CERTIFICATE HOLDER
CANCELLATION

State of New Hampshire
 Dept of Health & Human Services
 129 Pleasant St
 Concord NH 03301-3857
 United States

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

Arthur J. Gallagher Risk Management Services, LLC

NONPROFIT COVER SHEET**A. Entity Name:** Headrest**B. Entity's Contact Information:** XXXX**For Records Requests (e.g., resumes of key personnel; audited financial statements):**Name / Phone / Email: Beverly McCauley / 603-488-4400 / Beverly.mccauley@headrest.org**Person responsible for Accuracy and Completeness of information provided:**Name: Matthew McKenney

Title: Board Chair

Signature: **C. List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
Matt McKenney, Board Chair	JobForward
Jay Leiter, Vice Chair	Dartmouth College
Paul Hollister, Secretary	Retired

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>
Christine Dougherty	Operations coordinator	\$55,016	\$55,016
Beverly McCauley	Office Manager	\$54,080	\$5,408
Al Carbonneau	Project Director	\$87,000	\$87,000
Rhonda Bishop	Clinician	\$75,000	\$75,000

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>

2379	Headrest, Inc.	14 Church Street	Lebanon	NH	03766	G	11/14/2026
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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

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

2. BALANCE SHEET

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

Mission Statement

Headrest supports individuals and their families, friends and neighbors affected by substance use, navigating recovery, or in crisis, by providing effective programs and treatment options that support prevention and long-term recovery. Headrest will never turn anyone away.

HEADREST, INC.
FINANCIAL STATEMENTS
June 30, 2025 and 2024

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position, June 30, 2025 With Comparative Totals for June 30, 2024	3
Statement of Activities and Changes in Net Assets For the Year Ended June 30, 2025 With Comparative Totals for the Year Ended June 30, 2024	4
Statement of Functional Expenses For the Year Ended June 30, 2025 With Comparative Totals for the Year Ended June 30, 2024	5
Statements of Cash Flows For the Years Ended June 30, 2025 and 2024	6
NOTES TO FINANCIAL STATEMENTS	7-14

ROWLEY & ASSOCIATES P.C.

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CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

To the Board of Directors
Headrest, Inc.
Lebanon, New Hampshire

Opinion

We have audited the accompanying financial statements of Headrest, Inc. (a nonprofit corporation), which comprise the statements of financial position as of June 30, 2025 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Headrest, Inc. as of June 30, 2025 and the statements of activities and changes in its net assets, functional expenses and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

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

Responsibilities of Management for the Financial Statements

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

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 Headrest, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

Exercise professional judgement 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 Headrest, Inc.'s internal control. Accordingly, no such opinion is expressed.

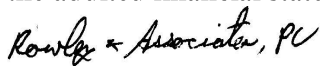
Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Headrest, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Headrest, Inc.'s 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 18, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Rowley & Associates, P.C.
Concord, New Hampshire
June 16, 2026

HEADREST, INC
STATEMENT OF FINANCIAL POSITION
June 30, 2025, With Comparative Totals for June 30, 2024
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2025 Total	2024
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 389,759	\$ -	\$ 389,759	\$ 125,555
Accounts receivable	75,696	-	75,696	579,848
TOTAL CURRENT ASSETS	465,455	-	465,455	705,403
FIXED ASSETS				
Land	19,010	-	19,010	19,010
Building and improvements	241,037	-	241,037	599,327
Furnishings and equipment	300,293	-	300,293	300,297
	560,340	-	560,340	918,634
Less accumulated depreciation	(465,486)	-	(465,486)	(469,785)
Total Fixed Assets, Net	94,854	-	94,854	448,849
OTHER ASSETS				
Operating lease right of use asset	20,312	-	20,312	-
	20,312	-	20,312	-
TOTAL ASSETS	\$ 580,621	\$ -	\$ 580,621	\$ 1,154,252
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 11,206	\$ -	\$ 11,206	\$ 66,116
Accrued expenses	49,754	-	49,754	79,939
Line of credit	-	-	-	109,975
Current portion of long term debt	-	-	-	10,626
Operating lease liability, current portion	8,820	-	8,820	-
TOTAL CURRENT LIABILITIES	69,780	-	69,780	266,656
LONG-TERM LIABILITIES				
Operating lease liability, less current portion	11,492	-	11,492	-
Long term debt, less current	-	-	-	242,118
	11,492	-	11,492	242,118
TOTAL LIABILITIES	81,272	-	81,272	508,774
NET ASSETS				
Without donor restrictions				
Undesignated	368,897	-	368,897	452,213
Board designated	130,452	-	130,452	130,452
Total without donor restrictions	499,349	-	499,349	582,665
With donor restrictions	-	-	-	62,813
TOTAL NET ASSETS	499,349	-	499,349	645,478
TOTAL LIABILITIES AND NET ASSETS	\$ 580,621	\$ -	\$ 580,621	\$ 1,154,252

HEADREST, INC
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For The Year Ended June 30, 2025
With Comparative Totals for the Year Ended June 30, 2024
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2025 Total	2024
SUPPORT AND REVENUE				
State contracts	\$ 355,903	\$ -	\$ 355,903	\$ 466,963
Local government grants	97,232	-	97,232	103,710
Contributions	93,575	-	93,575	110,396
Service fees	369,859	-	369,859	1,520,701
Other grants	178,831	-	178,831	86,106
Gain on sale of asset	316,402	-	316,402	-
Covid rebate	128,888	-	128,888	-
Interest	52	-	52	146
TOTAL SUPPORT AND REVENUE	1,540,742	-	1,540,742	2,288,022
Net assets released from donor imposed restrictions	62,813	(62,813)	-	-
EXPENSES				
Program services	1,432,034	-	1,432,034	1,769,569
Management and general	221,026	-	221,026	376,729
Fundraising	33,811	-	33,811	43,408
	1,686,871	-	1,686,871	2,189,706
Total (decrease) increase in net assets	(83,316)	(62,813)	(146,129)	98,316
Net Assets, Beginning of year	582,665	62,813	645,478	547,162
Net assets, End of year	<u>\$ 499,349</u>	<u>\$ -</u>	<u>\$ 499,349</u>	<u>\$ 645,478</u>

HEADREST, INC
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2025
With Comparative Totals for the Year Ended June 30, 2024
See Independent Auditors' Report

	Program Services			Management		2025	2024
	Outpatient	CMRD	Total	& General	Fundraising	Total	Total
Payroll	\$ 717,740	\$ 239,246	\$ 956,986	\$ 83,216	\$ 26,672	\$ 1,066,874	\$1,244,052
Payroll taxes	58,570	19,523	78,093	6,791	2,177	87,061	100,166
Fringe benefits	87,609	29,203	116,812	10,158	3,256	130,226	207,476
Professional fees	-	-	-	35,546	-	35,546	159,890
Telephone and internet	9,789	3,999	13,788	9,230	-	23,018	19,541
Printing	-	-	-	647	388	1,035	8,488
Depreciation	16,482	6,732	23,214	4,755	-	27,969	33,227
Rent	16,213	6,622	22,835	4,677	-	27,512	80,298
Utilities	25,258	10,317	35,575	7,286	-	42,861	46,666
Billing Services	29,566	-	29,566	-	-	29,566	49,794
Repairs and maintenance	47,318	19,327	66,645	13,650	-	80,295	85,550
Supplies	2,319	947	3,266	2,289	-	5,555	25,641
Vehicle expense	5,116	2,090	7,206	4,626	-	11,832	4,913
Interest	12,437	5,080	17,517	3,562	-	21,079	13,462
Insurance	33,581	13,716	47,297	4,113	1,318	52,728	57,322
Food	-	9,396	9,396	-	-	9,396	14,470
Professional development	-	-	-	-	-	-	14,402
Membership dues and fees	-	-	-	15,434	-	15,434	8,558
Laundry	-	712	712	-	-	712	4,754
Miscellaneous	-	3,126	3,126	-	-	3,126	7,124
Bad debt	-	-	-	7,175	-	7,175	-
Website & Marketing	-	-	-	7,871	-	7,871	3,912
TOTAL EXPENSES	<u>\$1,061,998</u>	<u>\$ 370,036</u>	<u>\$ 1,432,034</u>	<u>\$ 221,026</u>	<u>\$ 33,811</u>	<u>\$ 1,686,871</u>	<u>\$2,189,706</u>

HEADREST, INC
STATEMENTS OF CASH FLOWS
For The Years Ended June 30, 2025 and 2024
See Independent Auditors' Report

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (146,129)	\$ 98,316
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	27,969	33,227
Gain on disposal of fixed assets	(323,974)	-
(Increase) in Operating Assets		
Accounts receivable	504,152	(410,939)
(Decrease) increase In Operating Liabilities		
Accounts payable	(54,910)	64,673
Accrued expenses	(30,185)	(20,025)
Line of credit	(109,975)	109,975
NET CASH (USED) BY OPERATING ACTIVITIES	<u>(133,052)</u>	<u>(124,773)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of property	650,000	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>650,000</u>	<u>-</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of long term notes payable	<u>(252,744)</u>	<u>(11,309)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	264,204	(136,082)
Cash and cash equivalents, beginning of year	<u>125,555</u>	<u>261,637</u>
Cash and cash equivalents, end of year	<u><u>\$ 389,759</u></u>	<u><u>\$ 125,555</u></u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW		
Cash paid for interest	<u><u>\$ 21,079</u></u>	<u><u>\$ 13,462</u></u>

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Headrest, Inc. (“Headrest”) is a New Hampshire nonprofit corporation that provides information and referral, crisis intervention and other related services through the uses of a telephone hotline and office visitations. Headrest also provides outpatient counseling, residential treatment, and information to the community relating to drugs and alcohol. The organization’s primary source of income is from state contracts, service fees, grants, and donations.

Significant Accounting Policies

The summary of significant accounting policies of the Organization is presented to assist in understanding the Organization’s financial statements. The financial statements and notes are representations of the Organization’s management who is responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Presentation

The Organization maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2024, from which the summarized information was derived.

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method. Depreciation expense was \$27,969 and \$33,227 for the years ended June 30, 2025 and 2024, respectively.

Income taxes

The Organization has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Organization are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

Grants Receivable and Recognition of Donor Restricted Contributions

Contributions are recognized when the donor makes an unconditional promise to give to the Organization. Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restriction. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction. Contributions of long-lived assets are considered without donor restriction unless the donor specifies a time-restriction.

The Organization provides for losses on grants and accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of donors to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible grants and accounts receivable when management determines the receivable will not be collected. There were no balances in the allowance account related to accounts receivable as of June 30, 2025 and 2024 because all amounts were deemed collectable.

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1. NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. For the years ended June 30, 2025 and 2024 the Organization had no cash equivalents.

Public Support and Revenue

All contributions are without donor restriction unless specifically restricted by the donor.

Functional Expenses

Functional and administrative expenses have been allocated among program services based on an analysis of personnel time and space utilized for the related activities.

Cost Allocation

Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are payroll, payroll taxes, and fringe benefits which are allocated based on estimates of time and effort; rent, depreciation, utilities, and maintenance and repairs which are allocated based on space utilized for the related activities.

Compensated Absences

Employees of Headrest are entitled to earned benefit time (EBT) depending on job classification, length of service and other factors. The accrued expense for EBT for the fiscal years ended June 30, 2025 and 2024 were \$18,967 and \$26,691 respectively.

Allowance for Doubtful Accounts

The contracts receivable allowance for doubtful accounts is based upon management's assessment of the credit history with agencies, organizations and individuals having outstanding balances and current relationships with them. There was no balance in the allowance for doubtful accounts as of June 30, 2025 and 2024.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1. NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Risk

The Organization maintains cash balances in several accounts at local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Organization may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Organization. At June 30, 2025 and 2024, the Organization had \$0 and \$0 in uninsured cash balances, respectively.

Financial Instruments

The carrying value of cash and cash equivalents, accounts receivable, undeposited funds, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2025 and 2024, which approximates fair value due to the relatively short maturity of these instruments.

Subsequent Event

Management has evaluated subsequent events through June 16, 2026, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no subsequent events matching this criterion occurred during this period.

NOTE 2. ECONOMIC DEPENDENCY

A substantial portion of Headrest's revenue comes from the Department of Health and Human Services of the State of New Hampshire. For the years ended June 30, 2025 and 2024 revenue from the contract was approximately 23% and 20%, respectively of total revenue.

NOTE 3. LINE OF CREDIT

The Organization had a \$150,000 line of credit with a local bank through January, 2025, collateralized by all assets, with interest at Wall Street Journal prime. Interest was 8% as of June 30, 2024. The outstanding balance was \$0 and \$109,975 as of June 30, 2025 and 2024, respectively. The line of credit was not renewed after the January 2025 end date.

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 4. NOTES PAYABLE AND LONG-TERM DEBT

Notes payable and long-term debt consisted of the following as of:

	<u>June</u> <u>2025</u>	<u>June</u> <u>2024</u>
Mortgage note payable with bank with interest at 3.75% dated September 10, 2021 and due September 10, 2041 with monthly installments of principal and interest of \$1,660, secured by all assets of the organization.	\$ -	\$252,744
Less current maturities	<u>-</u>	<u>10,626</u>
Long term debt, less current maturity	<u>\$ -</u>	<u>\$242,118</u>

NOTE 5. OPERATING LEASES

The Organization entered a five-year and three-month lease for office space beginning February 2018 and expiring April 2023 with the right to extend the lease a year at a time after the end date. Rent expense related to this lease was \$14,144 and \$45,968 for the years ended June 30, 2025 and 2024, respectively. The lease was terminated during the year ended June 30, 2025.

The Organization entered several month-to-month leases for their Impaired Driver Care Management Program. Rent expense related to this lease was \$0 and \$26,530 for the years ended June 30, 2025 and 2024, respectively.

The Organization has a lease expiring each June with the right to extend the lease a year at a time after the end date. The lease was terminated during the year ended June 30, 2024. Rent expense related to this lease was \$0 and \$7,800 for the years ended June 30, 2025 and 2024, respectively.

The Organization entered a three-year lease for office space beginning November 2024 and expiring November 2027. Rent expense related to this lease was \$13,368 for the year ended June 30, 2025.

Future minimum rent related to these leases as of June 30 is:

2026:	\$ 8,820
2027:	9,173
2028:	<u>3,884</u>
Total:	<u>\$21,877</u>

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 6. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Organization is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

	<u>Fair Value</u>	Significant other Observable Inputs (Level 2)
<u>2025</u>		
Accounts receivable	<u>\$ 75,696</u>	<u>\$ 75,696</u>
<u>2024</u>		
Accounts receivable	<u>\$ 579,848</u>	<u>\$ 579,848</u>

The fair market value of accounts receivable is estimated at the present value of expected future cash flows.

NOTE 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets subject to expenditure for specific purpose as of June 30:

	<u>2025</u>	<u>2024</u>
Wallerstein Foundation	\$ -	\$ 37,508
Capital Reserve Account	-	8,347
Restricted Account (HOW)	-	16,958
Total Net Assets with Donor Restrictions	<u>\$ -</u>	<u>\$ 62,813</u>

Net assets were released from donor restriction by incurring expenses satisfying the restricted purpose specified by the donors in the amounts of \$62,813 and \$141,586 for the years ended June 30, 2025 and 2024, respectively.

NOTE 8. BOARD-DESIGNATED NET ASSETS

Net assets without donor restrictions which the Board of Trustees has placed self-imposed limits on, are comprised of the following at June 30:

	<u>2025</u>	<u>2024</u>
Capital Reserve Account	<u>\$ 193,363</u>	<u>\$ -</u>

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 9. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization's primary sources of support are contributions, state contracts and grants. Most of that support is held for the purpose of supporting the Organization's budget. The Organization has the following financial assets that could readily be made available within one year to fund expenses without limitations:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$386,634	\$125,555
Accounts receivable	75,696	579,848
Undeposited funds	<u>3,125</u>	<u>-</u>
	465,455	705,403
Less amounts required to be held for donor restriction	<u>-</u>	<u>(62,813)</u>
	<u>\$465,455</u>	<u>\$642,590</u>

NOTE 10. LEASE COMMITMENTS

The Organization entered a three-year lease for office space beginning November 25, 2024 and ending November 30, 2027. The office space lease is for the purpose of the Organization's operations. Rent expense related to this lease was \$13,368 for the year ended June 30, 2025.

The leases expires on November 30, 2027. The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the land and building classes of assets. The entity elected the practical expedient to not reassess whether any expired, existing contracts, contained leases and any indirect costs for existing leases.

Total right-of-use assets and lease liabilities at June 30, 2025 are as follows:

Lease Assets – Classification in Statement of Financial Position

Operating right-of-use-assets	<u>\$ 20,312</u>
-------------------------------	------------------

Lease Liabilities – Classification in Statement of Financial Position:

Operating lease liability, due within one year	8,820
Operating lease liability, due in more than one year	<u>11,492</u>
Total	<u>\$ 20,312</u>

HEADREST, INC
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 10 – LEASE COMMITMENTS (Continued)

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years	<u>2025</u>
Operating leases	3.00
Weighted-average discount rate	<u>2025</u>
Operating leases	4.30%

The future minimum lease payments under operating leases with terms greater than one year as of June 30:

	<u>Operating</u>
2026	\$ 8,820
2027	9,173
2028	<u>3,884</u>
Total lease payments	\$ 21,877
NPV discount	<u>(1,565)</u>
Present value of lease liabilities	<u>\$ 20,312</u>

CHRISTINE DOUGHERTY



OBJECTIVE

I am a motivated and detail-oriented individual eager to contribute to New Hampshire's 988 Crisis Center at Headrest. I possess strong transferable skills and relevant academic training aligned with the Program Manager role. I look forward to supporting 988 at Headrest, approaching my work with accuracy, integrity, and a strong willingness to learn and grow.

EXPERIENCE

Lebanon School District SAU 88 – Lebanon, NH

Substitute Teacher

Cioffredi & Associates – Lebanon, NH

Patient Care Coordinator

Choice Physical Therapy

Medical Administrative Assistant

EDUCATION

River Valley Community College – Claremont, NH

Accounting Certificate

New Hampshire Technical Institute – Concord, NH

Associates Degree in Science

River Valley Community College – Claremont, NH

Medical Administrative Assistant Certificate

VOLUNTEER EXPERIENCE

Parent Teacher Organization (PTO) Board Member, Drama Club Volunteer, and Four Winds Education Volunteer

BEVERLY MCCAULEY

Analytical, organized and detail-oriented accountant with GAAP experience. Collaborative team player with ownership mentality and a track record of delivering the highest quality solutions to resolve challenges, propel business growth in a timely manner.

Work Experience

Office manager/Payroll Admin

Goodhue Boat company

January 2021 to November 2023

Daily cash balance of registers, bank deposit and petty cash reconciliation. Payroll admin for 5 locations, report GL entries. Kept accurate records for A/P, EFT payments, and followed policies for check signing. A/R, CC and Bank, statement reconciliation. inventory ordering and receiving, order supplies, assist with internal business operations. Lightspeed, Outlook, Word, Excel, Scanning, and internet applications.

Success Examples

Created an organized office workspace for information to be utilized with ease of access. Created and maintained all office files to follow federal and state guidelines. Maintained timely records in banking and payroll.

Finance Department - Cold Springs, NV

January 2020 to December 2020

Working in a small office providing professional accounting services for individuals and business clients. Provided full range of services to include balancing cash drawers, maintain accounts payable records, weekly check runs, support payroll with updated employee records, time sheet, PTO, general ledger accounting and bank reconciliation. Worked with converge, lightspeed, word, excel and outlook. General office procedures, scanning, mailing, faxing, and coping.

Success Examples

Streamlined the payroll department's employee files to be in federal and state compliance. Organized Employee packets so no information was missing, created I-9 and workers comp binders for zero default audits. Created filing systems for monthly credit card recording and balancing. Maintained timely payments so discounts could be taken, watched for duplicate invoices. Worked on accounts that were incorrectly paid and invoiced saving and making money.

Accounting Department

wallace building products

January 2018 to December 2020

In-house bookkeeper for a construction manufacturing company. Maintained payroll department, printed payroll checks, reported taxes. Kept employee records in state and federal compliance. Reported timely information to workers comp and insurance company. Posted payable invoices, assisted in all areas of payable department.

Maintained cost accounting reports, followed signature procedures. Answer phones to direct lines throughout the office. Sage software along with word, excel, and outlook. Daily communication with business owners, contractors, and fellow employees.

State Certified CDL Trainer/school Bus Driver

Student transportation of america
September 2009 to December 2018

Maintained drivers' confidential records for DOT compliance, conducted in service meetings for drivers to be in state compliance. Hire and train new drivers for CDL class B licensing. Worked in the office on all office machines and computers, drove a bus, interacted with children, parents, school administrators, management, and DOT state officials.

Receptionist

ROBERT HALF/ARC TECHNOLOGIES
February 2008 to December 2009

Answer phones, accounts payable assistant, Syspro software, word, excel, outlook, along with general office duties.

Perfect Parties/Office Assistant

January 1988 to December 2004

First Student/School Bus Driver
First General/ Accounting Manager
Fidelity Press/Accounts Receivable

Accounts Payable

ROBERT HALF/GATEWAYS COMMUNITY SERVICES

Entering information for accounts payable invoicing, printing checks, following policies for signatures. Working with Solomon software, word, and outlook. All other office procedures applied.

Education

ASSOCIATE OF SCIENCE in BUSINESS ADMINISTRATION/ACCOUNTING

NEW HAMPSHIRE COMMUNITY TECHNICAL COLLEGE - Nashua, NH
September 2005 to May 2007

ASSOCIATE OF SCIENCE in BUSINESS /DENTAL PROGRAM

NORTHEASTERN UNIVERSITY - Boston, MA

Skills

- Administrative experience
- Organizational skills
- Microsoft Word
- Time management
- English
- Typing

- Microsoft Outlook
- Office experience
- QuickBooks
- General ledger accounting
- Bookkeeping
- Accounts payable
- Accounts receivable
- Sage
- GAAP
- Payroll
- Accounting

Certifications and Licenses

CDL

CDL B

ALBERT CARBONNEAU



EXPERIENCE

FEBRUARY 2020 – PRESENT

HEADREST

HOTLINE MANAGER

PARTICIPATE IN INTERVIEWING AND HIRING APPROPRIATE HOTLINE COUNSELORS, TRAIN NEW HOTLINE STAFF, PROVIDE STAFF EVALUATIONS, MANAGE SCHEDULE, REVIEW CALL LOGS AND PROVIDE FEEDBACK, MANAGE ICARROL DATABASE, PROVIDE REPORTS AS NECESSARY, FACILITATE MONTHLY STAFF MEETINGS, PARTICIPATE IN MANAGEMENT MEETINGS, PROVIDE ON-CALL SUPPORT, WORK WITHIN ASSIGNED HOTLINE BUDGET, OUTREACH INTO THE HOTLINE CATCHMENT AREA

JUNE 2010 – PRESENT

UPPER VALLEY HAVEN

SHELTER STAFF, SHELTER TEAM LEADER, PROGRAM ASSOCIATE/ RECOVERY SUPPORT

Tasks included working on meeting shelter guest's day to day needs. Doing house laundry, making meals when necessary. Keeping notes, entering data, sorting mail, providing transportation when necessary. Attending shelter staff meetings. Oversee Family and Adult Shelters. Assist Shelter staff with their jobs. Maintain shelter staff schedule. Fill in shifts when necessary. Facilitate shelter staff meetings. Submitting supply orders. Oversaw operation of Seasonal Shelter. Transport and advocate for guests, help in food shelf, deliver food to outside programs. Support guests struggling with recovery.

JUNE 2002 - MARCH 2014, MAY 2016 – PRESENT

HEADREST

RESIDENTIAL MANAGER, RECOVERY ASSISTANT, HOTLINE COUNSELOR

Oversee Residential program. Facilitate groups, transport clients, observe medications. One on One counseling. Oversee staff. Maintain schedule. Minor maintenance repairs. Write daily notes for individual as well as group. Enter data into multiple databases. Answer calls on the National Suicide Prevention Hotline, make appropriate referrals, Notify and work with 911 for emergency interventions as needed.

EDUCATION

JUNE 1981

JONOTHAN LAW HIGH SCHOOL

SKILLS

- Great working with people. Have a calm demeanor. Knowledgeable about homelessness.
- Reliable, dependable, hardworking, punctual, organized.

ACTIVITIES

Trainings include: Motivational Interviewing, CBT, DBT, Recovery Coach, Ethics, Trauma informed practices, Bridges out of Poverty, 12 Core Functions, MAT, De-escalation techniques, Relapse prevention. Trained on HMIS Service Point, NH WITS programs, ICarroll

MISSION

To work with an organization that values the well-being of each person who is affected by substance use or circumstance that offers hope

EDUCATION

Springfield College, Manchester, NH • May 2015

- Bachelor of Human Service – *Summa Cum Laude*
- Major: Human Service/Concentration: Addiction Studies
- GPA: 3.944

Honors/Awards

- Dean's List/Academic Achievement Award/Kathy Anderson Scholarship
- Springfield College Scholarship Award/*Pi Gamma Mu*

Relevant Courses

- Interviewing Techniques, Addiction Counseling, Crisis Intervention
- Coping with Disease and Death, Group Techniques & Analysis
- Dynamics of Case Management, Substance Use & Abuse, Prevention to Treatment
- Family Counseling and Understanding Diverse Cultures, Psychopathology
- Moral Reconciliation Therapy, Trauma, Prime for Life, Seeking Safety, ORAS

WORKING/COUNSELING EXPERIENCE

Out Patient Counselor – February 2023-Present

Headrest, Inc. – 141 Mascoma Street, Lebanon, NH 03766

- 12 core functions, global criteria and categories of competence
- Maintain accurate and timely documentation (including WITS System)
- Strong organization, communication, and active listening skills
- Facilitate groups, meetings, and counseling services
- Collaborate a multi-team approach to insure positive client outcomes
- Community organizational resource work and networking connections
- Comply with the federal, state, and local regulations
- Outpatient Counseling and facilitate Intensive Outpatient Program

Grafton County Drug Treatment Court, Clinical Coordinator & Counselor

January 2019 - February 2023

NCHC, 262 Cottage Street #230, Littleton, NH 03561

- Individual and group counseling sessions while maintaining a case load
- Complete all related paperwork, including intake summaries, substance abuse evaluations, treatment plans, progress notes, general record keeping, correspondence and discharge.
- Collaborate within a multi-team approach to insure positive client outcomes
- Versed within the Ten Drug Court Treatment Core Competencies

Residential & Out Patient Counselor – December 2015-January 2019

Headrest, Inc. – 14 Church Street, Lebanon, NH 03766

- 12 core functions, global criteria and categories of competence
- Maintain accurate and timely documentation (including WITS System)
- Strong organization, communication, and active listening skills
- Facilitate groups, meetings, and counseling services
- Collaborate a multi-team approach to insure positive client outcomes
- Community organizational resource work and networking connections
- Comply with the federal, state, and local regulations
- Outpatient Counseling and facilitate Intensive Outpatient Program

RHONDA L. BISHOP, BS, LADC

Family Worker/Advocate • August 2014 – November 2015

Tri County Cap Head Start – 610 Sullivan Street, Berlin, NH 03570

- Community/Committee organizational resource work and networking connections
- Comply with the federal, state, and local regulations
- Travel to business sites and home visits, building trusting relationships
- Maintain confidential client files and records, both electronic and paper form
- Motivational interviewing
- High level of professional and ethical standards
- Working with a multi-disciplinary team approach

Support Worker • March 2013 – August 2014

Keystone Hall/Cynthia Day Family Center - 615 Amhurst St, Nashua, NH 03063

- Maintained in house services to include groups, medications, transportation, shift notes
- Conduct a safe and healthy environment with high priority, room checks, and administer substance use testing
- High level of independent functioning and flexibility
- Strong professional service skills and personable support
- Provided substance abuse therapeutic treatment in a caring environment
- Working knowledge of the 12 steps AA, NA, and Nar-anon
- Facilitated therapeutic groups

Recovery Coach • March 2012 – Jan 2013

Friends of Recovery - 25 Lowell Street, Manchester NH 03101

- Administrative Intake/assessments
- Motivational interviewing
- Strength based movement through the stages of change
- Individual evidence based practices in treatment
- Maintained records and referrals

PROFESSIONAL/VOLUNTEER EXPERIENCE

- Mentor/Good Bridges/Goodwill/Shea Farm for woman
- Volunteer Transporter/Transport Central
- Treasurer/Board of NHTIAD/NHADACA
- Treasurer/Board of Transport Central
- Volunteer/Restorative Justice
- Plymouth Planning Board/Town of Plymouth
- Volunteer/Speare Memorial Hospital

PROFESSIONAL ORGANIZATIONS/CERTIFICATIONS

- Licensed Alcohol & Drug Counselor/LADC/State of New Hampshire
- Certified Recovery Support Worker/CRSW/State of New Hampshire
- Certified Recovery Coach and Trainer of Trainers
- Prime for Life Instructor/Certified
- Citizen Involvement/NHDOC
- Impaired Driver Education Instructor/exp. 8/31/2021
- Escort/Sober Escort

SKILLS

- Microsoft Word
- Excel
- PowerPoint
- Office Experience
- Various computer programs utilized for data entry (WITS) (ORAS) (BestNotes)
- Developing reports
- Networking and communication

- Outdoor activities
- Snow shoeing
- Hiking
- Camping and spending time on the river
- Landscaping and gardening with vegetables and flowers
- Developing my artistic abilities through interior decorating, fashion, photography and painting