



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF CORRECTIONS  
DIVISION OF ADMINISTRATION  
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49 - 10/21/26

WILLIAM RYAN HART, JR.

COMMISSIONER

JESSICA A. KURON

ASSISTANT COMMISSIONER

October 1, 2026

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

**REQUESTED ACTION**

1. Authorize the NH Department of Corrections (NHDOC) to accept and expend funds from the NH Department of Health and Human Services (DHHS), in the amount of \$80,000.00, for a series of training sessions for NHDOC departmental personnel, the court system, and other law enforcement organizations. As data affirms those incarcerated have a high rate of mental illness, this training will advance staff effectiveness in achieving the mission of the NHDOC, effective upon Governor and Council (G&C) approval through June 30, 2027. 100% Transfer from other Agencies.

| Mental Health Training |                            |                   |              |                 |
|------------------------|----------------------------|-------------------|--------------|-----------------|
| 02-46-46-460510-3948   |                            |                   |              |                 |
| Fiscal Year 2027       |                            |                   |              |                 |
| Class-Acct-Grp         | Class Description          | Current Available | Adjustment   | Adjusted Budget |
| Revenue                |                            |                   |              |                 |
| 00D-488592-69          | Trans from Other Agency    | \$ -              | \$ 80,000.00 | \$ 80,000.00    |
|                        | <b>Total</b>               | \$ -              | \$ 80,000.00 | \$ 80,000.00    |
| Expense                |                            |                   |              |                 |
| 500731-102             | Contract for Prog Services | \$ -              | \$ 80,000.00 | \$ 80,000.00    |
|                        | <b>Total</b>               | \$ -              | \$ 80,000.00 | \$ 80,000.00    |

2. Authorize, contingent upon approval of requested action #1, the NHDOC to enter into a **Sole Source** contract with National Alliance on Mental Illness New Hampshire (NAMI NH) (VC# 166630), 85 North State Street, Concord, NH 03301, in the amount of \$80,000.00, for mental health and co-occurring disorder training and professional services effective upon Governor and Council approval through June 30, 2027. 100% Transfer from Other Agencies.

Funds are available in the following account 02-46-46-460510-39480000-102-500731

| Mental Health Training              |                            |              |
|-------------------------------------|----------------------------|--------------|
| Account                             | Description                | FY 2027      |
| 02-46-46-460510-39480000-102-500731 | Contract for Prog Services | \$ 80,000.00 |

### **EXPLANATION**

NHDOC requests approval of a **Sole Source** contract with NAMI NH. NAMI NH was designated as the provider of mental health training services to NHDOC through an existing Memorandum of Understanding with NHDHHS, approved by the Governor and Council on June 12, 2024, (Item #19) and amended on June 4, 2025 (Item #131) and on April 15, 2026 (Item # 103).

This funding will provide evidence-based training for correctional staff in the areas of trauma-responsiveness, mental illness, crisis intervention, and improved care coordination. Additionally, providing enhanced behavioral-health crisis response, support for justice-involved individuals with substance use disorders, improved professional training across sectors, and reduced stigma goals directly advanced by this contract.

NAMI NH has already demonstrated strong performance delivering these trainings and is uniquely positioned to continue them without interruption. Their curriculum aligns with the state's 10-Year Mental Health Plan and directly supports NHDOC's population needs. This partnership strengthens continuity of care, improves outcomes for high-risk justice-involved individuals, and equips corrections staff with the skills needed to respond safely and effectively to mental-health crises.

This contract will allow NAMI NH to continue providing essential training statewide, including county corrections and other justice partners when space permits. Approval of this request will support the continued delivery of this critical training and further the State's commitment to effective, collaborative behavioral health services for justice-involved individuals.

Respectfully Submitted,

  
\_\_\_\_\_  
William Ryan Hart Jr.  
Commissioner

**FORM NUMBER P-37 (version 2/23/2023)**

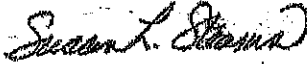
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

|                                                                                                                                                                                                |                                                                       |                                                                                      |                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------|
| 1.1 State Agency Name<br>NH Department of Corrections                                                                                                                                          |                                                                       | 1.2 State Agency Address<br>P.O. Box 1306<br>Concord, NH 03302                       |                                     |
| 1.3 Contractor Name<br>National Alliance on Mental Illness (NAMI NH) (VC 166630)                                                                                                               |                                                                       | 1.4 Contractor Address<br>85 North State Street<br>Concord, NH 03301                 |                                     |
| 1.5 Contractor Phone #<br>603-225-5359                                                                                                                                                         | 1.6 Account Unit and Class<br>02-46-46-460510-<br>39480000-102-500731 | 1.7 Completion Date<br>June 30, 2027                                                 | 1.8 Price Limitation<br>\$80,000.00 |
| 1.9 Contracting Officer for State Agency<br>Hilcen P. Menney, Administrator III                                                                                                                |                                                                       | 1.10 State Agency Telephone Number<br>603-271-5296                                   |                                     |
| 1.11 Contractor Signature<br> Date: 08/25/2026                                                               |                                                                       | 1.12 Name and Title of Contractor Signatory<br>Susan L. Stearns, Executive Director  |                                     |
| 1.13 State Agency Signature<br> Date: 9-14-2026                                                             |                                                                       | 1.14 Name and Title of State Agency Signatory<br>William Ryan Hart Jr., Commissioner |                                     |
| 1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)<br>By: N/A Director, On: N/A                                                                     |                                                                       |                                                                                      |                                     |
| 1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)<br>By:  On: 9/28/2026 |                                                                       |                                                                                      |                                     |
| 1.17 Approval by the Governor and Executive Council (if applicable)<br>G&C Item number: _____ G&C Meeting Date: _____                                                                          |                                                                       |                                                                                      |                                     |

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

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

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

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

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

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

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

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

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

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

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

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

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

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

**7. PERSONNEL.**

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

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

## 8. EVENT OF DEFAULT/REMEDIES.

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

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

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

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

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

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

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

## 9. TERMINATION.

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

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

## 10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

#### 14. INSURANCE.

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

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

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

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

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

#### 15. WORKERS' COMPENSATION.

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

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

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

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

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

#### 19. CHOICE OF LAW AND FORUM.

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

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

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

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

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

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

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

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

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

## **MENTAL HEALTH AND CO-OCCURRING DISORDER TRAINING AGREEMENT**

This Agreement is between the State of New Hampshire, acting by and through the STATE OF NEW HAMPSHIRE, DEPARTMENT OF CORRECTIONS ("NHDOC" or "State" or "Department"), 64 South Street, Concord, NH 03301 and NAMI NEW HAMPSHIRE (VC #166630) ("Contractor" or "NAMI NH"), a New Hampshire Non-Profit Corporation, Concord, NH 03301.

WHEREAS, the State and the Contractor have agreed to provide Substance Abuse Mental Health Service Administration (SAMHSA) Training Services for the NHDOC.

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

### **EXHIBIT A**

#### **SPECIAL PROVISIONS**

1. There are no special provisions.

### **EXHIBIT B**

#### **SCOPE OF SERVICES**

##### **1. Background**

As part of the recommendations outlined in the New Hampshire's Ten-Year Mental Health Plan, the NHDOC was tasked with developing strategies to reduce incarceration, improve mental health services, and transitions, including transportation to and from county and state correctional institutions. The proposed trainings support the objectives identified within the Ten-Year Mental Health Plan.

##### **2. Purpose**

The purpose of this initiative is to provide a suite of training sessions to those who work closely with justice-involved individuals with mental illness to include administration, correctional officers and probation and parole staff from NHDOC and community stakeholders to include but not limited to Judicial Branch and correctional law enforcement personnel. The training sessions outlined in Exhibit B are proposed and will be scheduled as needed to support the goals and needs of NHDOC and are mutually agreed upon. Not all proposed sessions are guaranteed and/or some sessions may be scheduled multiple times. If, for any reason, the Contractor is unable to schedule a training session identified in Exhibit B, the Contractor shall offer a substantially similar training session that meets the same training objectives at no additional cost to NHDOC, subject to NHDOC's approval.

##### **3. Training Overview**

It is expected that through the partnership with NAMI NH, the offered training sessions will provide information to improve outcomes and increase awareness regarding the complex issues experienced by individuals with mental health and co-occurring disorders and are involved in the justice system, to include:

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Promoting Public Safety through Integrity, Respect, Professionalism, Collaboration and Accountability

- Lack of appropriate mental health treatment;
- Longer jail and prison stays;
- Homelessness and lack of affordable housing upon release;
- Meaningful employment upon release;
- Increased emergency department visits; and
- Re-arrest and recidivism.

#### 4. Proposed NAMI NH Training Sessions

##### 4.1. CIT Training for Corrections Officers (40 hours)

NAMI NH provides a 40-hour Crisis Intervention Team (CIT) training for Corrections Officers and other first responders, building on more than eight years of experience delivering CIT across New Hampshire through federal grant support and partnerships with public safety agencies. CIT is a nationally recognized best-practice model for mental health awareness, crisis response, and de-escalation. The training brings together corrections personnel, mental health professionals, law enforcement, advocates, people with lived experience, and family perspectives to strengthen communication, improve safety, and help redirect individuals experiencing mental health crises toward appropriate care whenever possible. For Corrections Officers, the course emphasizes practical strategies for recognizing mental illness, preventing crises, responding effectively within correctional settings, using scenario-based practice tailored to situations they may encounter on the job, and supporting the mental wellness and resilience of corrections staff—an important component included in every CIT training.

##### 4.1.1. Key elements include:

- Recognizing signs and symptoms of mental illness and understanding common medications;
- Building communication, active listening, and de-escalation skills;
- Addressing special populations, including older adults, people with developmental disabilities, and veterans;
- Incorporating family, consumer, and lived-experience perspectives; and
- Practicing corrections-specific scenarios through role plays and applied exercises; and
- Emphasizing corrections officer mental wellness, resilience, and self-care as an essential part of every CIT training.

##### 4.2. CIT Refresher Training for Corrections Officers

CIT-trained Corrections Officers are encouraged to attend refresher training every two to three (2–3) years to reinforce core crisis intervention, communication, de-escalation, and officer wellness skills. These two (2) hour, in-person or virtual workshops are designed specifically for correctional environments and focus on real world situations NHDOC employees may encounter, including responding to individuals experiencing mental health crises, maintaining safety within secure settings, strengthening collaboration with behavioral health partners, and supporting the mental wellness, resilience, and self-care of corrections staff.

##### 4.3. Trauma-Responsive Practice and Staff Wellness in Correctional Settings

This corrections focused training is delivered by a psychologist with extensive forensic experience and expertise supporting first responders and Corrections Officers, including critical incident stress debriefing and post-incident support following traumatic events. The session examines how trauma histories, acute behavioral health needs, chronic stress, repeated crisis

exposure, and the operational demands of secure facilities affect correctional staff. Participants will focus on practical strategies for identifying trauma related responses. The training also addresses occupational stress, peer support, psychological safety, resilience, self-care, and post-incident response as essential components of a healthy and effective correctional workplace.

#### 4.4. Mental Health First Aid (MHFA) for Corrections

Mental Health First Aid (MHFA) for Corrections is an evidence-based training program that equips correctional staff with the knowledge and practical skills to recognize, understand, and respond to mental health and substance use challenges among their peers. Delivered in an 8 hour format, the training provides participants with strategies to identify signs and symptoms of mental health concerns, offer initial support, and connect individuals with appropriate resources. MHFA for Corrections is an alternative for corrections personnel who are unable to participate in a 40 hour Crisis Intervention Team (CIT) training, including part-time staff and others with limited availability. By increasing awareness, reducing stigma, and strengthening peer support, correctional facilities can help staff manage workplace stress, reduce burnout, and foster a healthier, more positive work environment that benefits both employees and the inmates in their care.

#### 4.5. Family & Friends

NAMI Family & Friends is evidence informed educational program designed for family members, friends, and other supportive individuals who have a loved one experiencing a mental health condition. Offered in a flexible ninety (90) minute or four (4) hour format, this training will be available through a hybrid delivery model, increasing accessibility for families and support networks of incarcerated and justice involved individuals.

#### 4.6. In Our Own Voice

NAMI In Our Own Voice (IOOV) presentations change attitudes, assumptions, and ideas about people with mental health conditions. Presentations provide a personal perspective of mental health conditions, as leaders with lived experience talk openly about their experiences.

##### 4.6.1. Presentations offer:

- An opportunity to hear open and honest perspectives on a highly misunderstood topic.
- A chance to ask leaders questions, allowing for a deeper understanding of mental health conditions and dispelling of stereotypes and misconceptions.
- The understanding that people with mental health conditions have lives enriched by hopes, dreams, and goals.
- Information and resources and ways to connect for hope and help.

4.6.2. Both the Family & Friends and In Our Own Voice programs provide practical tools to help participants better understand mental illness and recovery, strengthen communication skills, establish healthy boundaries, and effectively support a loved one while maintaining their own well-being. Particular emphasis is placed on the unique challenges faced by those involved in the criminal justice system. Participants learn how to navigate correctional, behavioral health, and community service systems, advocate for appropriate treatment and support, understand the intersection of mental health and justice involvement, and develop the skills to support incarcerated loved ones and family members transitioning back into the community.

## **5. General Assumptions**

- 5.1. Term of Agreement: The Term of this Agreement shall commence upon Governor and Executive Council (G&C) approval through June 30, 2027.
- 5.2. Training Schedule/Topics: The schedule of training sessions can be changed or adjusted, and training topics may be modified by mutual agreement between the parties, in the event of unforeseen circumstances.
- 5.3. Trainer(s): Authorized NAMI NH certified training facilitator.
- 5.4. Invoices: NHDOC shall receive invoices for services rendered no later than thirty (30) days post service date.
- 5.5. Cancellation of Contract: NHDOC may cancel the contract at any time for breach of contractual obligations by providing the Contractor with written notice of such cancellation. Should NHDOC exercise its right to cancel the contract for such reasons, the cancellation shall become effective on the date as specified in the notice of cancellation sent to the Contractor.

## **6. Scope of Services**

- 6.1. Training Preparation: Pre-training agenda planning and development, marketing and logistics, vetting attendees, phone consultations, e-mail communication, vetting instructors, instruction and instructional materials, project coordination and supervision, hosting platform, printed training materials, manuals and digital media.
- 6.2. NAMI New Hampshire Training Services: The training schedule can be changed or adjusted, and training topics and training deliverance from/to virtual engagements may be modified, by mutual agreement.
- 6.3. Number of Participants: NHDOC reserves the right to adjust the number of participants attending the NAMI NH Training.

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## EXHIBIT C

### METHOD OF PAYMENT AND CONTRACT PRICE

1. The Contractor, NAMI NH, shall provide an itemized invoice for services provided to the applicable General Assumptions and Scope of Services to include the following:

| NAMI NH Training                                                                          | Number of Participants | # of Sessions | Cost Per Session | Contract Amount FY 2027 |
|-------------------------------------------------------------------------------------------|------------------------|---------------|------------------|-------------------------|
| <b>CRISIS INTERVENTION TRAINING (CIT) FOR CORRECTIONS OFFICERS</b>                        |                        |               |                  |                         |
| Crisis Intervention Training (Berlin) – 5 Days/session                                    | Up to 35               | 1             | \$21,590.00      | \$21,590.00             |
| Crisis Intervention Training (SPU) – 5 Days/session                                       | Up to 35               | 2             | \$17,000.00      | \$34,000.00             |
| <b>CRISIS INTERVENTION REFRESHERS</b>                                                     |                        |               |                  |                         |
| Crisis Intervention Training - 2 Hours/session                                            | Up to 35               | 2             | \$1,200.00       | \$2,400.00              |
| <b>BUILDING TRAUMA-RESPONSIVE CORRECTIONAL SETTINGS</b>                                   |                        |               |                  |                         |
| Trauma Responsive Training Session – 2 Hours                                              | Up to 35               | 2             | \$5,200.00       | \$10,400.00             |
| <b>MHFA FOR CORRECTIONAL SETTINGS</b>                                                     |                        |               |                  |                         |
| Mental Health First Aid – 8 Hours/session                                                 | Up to 35               | 2             | \$4,250.00       | \$8,500.00              |
| <b>FAMILY &amp; FRIENDS OR IOOV</b>                                                       |                        |               |                  |                         |
| Mental Health Educational and Resources for Incarcerated persons – 2 (90) Minute Sessions | 30-70                  | 1             | \$3,000.00       | \$3,000.00              |
| *Contingency                                                                              |                        |               |                  | \$110.00                |
|                                                                                           |                        |               |                  | <b>\$80,000.00</b>      |

\*Contingency reserved for unanticipated travel or incidental expenses related to contracted services.

2. Total contract price (training services and supplies) shall not exceed eighty thousand dollars and no cents (\$80,000.00).
3. The Contractor, NAMI NH, shall provide an itemized invoice thirty (30) days post service date for services rendered. NHDOC will accept an invoice in electronic format at DOC-FinancialServices@doc.nh.gov to expedite payment.

Promoting Public Safety through Integrity, Respect, Professionalism, Collaboration and Accountability

Mental Illness/Health Training Services

NAMI NH  
Page 5 of 5

Contractor Initials: SLS  
Date: 08/25/2026

# NONPROFIT COVER SHEET

**A. Entity Name:** NAMI New Hampshire \_\_\_\_\_

**Entity's Contact Information:** 85 North State Street Concord NH 03301

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

Name / Phone / Email: Tammy Murray/CFO/603-225-5359 ext. 318/tmurray@naminh.org

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

Name: Tammy Murray

Title: CFO

Signature: \_\_\_\_\_

**B. List Board of Directors and Affiliations**

**\*OFFICERS: President Cheryl Guerin; Past President, Joe Keenan; Vice President, Jeff White; Treasurer, Karen Cusano**

| Last    | First           | AFFILIATION                                                    |
|---------|-----------------|----------------------------------------------------------------|
|         |                 |                                                                |
| Cotton  | Charlie         | Retired Mental Health Professional                             |
| *Cusano | Karen           | Retired from NFI North                                         |
| *De Voe | Jennifer        | Mental Health Center of Greater Manchester                     |
| Ho      | Dr Patrick      | Dartmouth-Hitchcock Medical                                    |
| Felix   | Alexa           | Case Manager at The mental health center of greater Manchester |
| *Guerin | Cheryl          | Dartmouth College                                              |
| Hansen  | Anena           | Monadnock Family Services                                      |
| Hoover  | Barbara         | University System of New Hampshire (USNH or UNH)               |
| Horne   | Sarah           | Easterseals NH                                                 |
| Jones   | Dr. Nathaniel   | SERESC                                                         |
| *Keenan | Joseph          | NH Licensed Psychologist                                       |
| LaBonte | Liz             | Human Resources Lahey Medical Center                           |
| Marsden | Pastor Patricia | Newmarket Community Church                                     |
| Nossiff | Ginny           | Retired Business Manager                                       |

|             |             |                                                              |
|-------------|-------------|--------------------------------------------------------------|
| Pacheco     | Lisell      | Elizabeth Dole Foundation                                    |
| Sirrine     | Anne Marie  | Seacoast Mental Health Center/REAP                           |
| Sanborn     | Laurie      | Educator                                                     |
| Terlemezian | Chief David | City of Dover Police Department                              |
| Tomar       | Nikhil      | Assistant Professor, Department of Occupational Therapy, UNH |
| White       | Jeffrey     | 7 Retired                                                    |
| Zinkin      | Anne        | Office of Public Guardian                                    |

**C. 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> |
|---------------------------|--------------------------------|----------------------|---------------------------------------|
| <b>Susan Stearns</b>      | <b>Executive Director</b>      | <b>\$200,700</b>     | <b>\$0</b>                            |
| <b>Tammy Murray</b>       | <b>Chief Financial Officer</b> | <b>\$180,300</b>     | <b>\$0</b>                            |
| <b>Elizabeth Hodgkins</b> | <b>Deputy Director</b>         | <b>\$127,000</b>     | <b>\$0</b>                            |
| <b>Amy Cook</b>           | <b>Director of Training</b>    | <b>\$ 95,000</b>     | <b>\$3,000</b>                        |
| <b>Susan Samuel</b>       | <b>CIT Manager</b>             | <b>\$ 74,263</b>     | <b>\$9,000</b>                        |
|                           |                                |                      |                                       |
|                           |                                |                      |                                       |
|                           |                                |                      |                                       |
|                           |                                |                      |                                       |
|                           |                                |                      |                                       |

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

**D. Check one of the following:**

- ☒ 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).
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**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**E. Check one of the following:**

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

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

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

## FINANCIAL DISCLOSURES

**F. Check one the following:**

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

### 1. INCOME STATEMENT

| <u>Revenue</u>                  | <u>Expenses</u>                                                 |
|---------------------------------|-----------------------------------------------------------------|
| <i>Grants</i>                   | <i>Compensation of officers, directors, and key personnel</i>   |
| <i>Donations</i>                | <i>Other salaries &amp; wages</i>                               |
| <i>Program Services Revenue</i> | <i>Payroll taxes &amp; employee benefits</i>                    |
| <i>Interest &amp; 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 &amp; 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 &amp; Equipment (less any depreciation)</i> |  | <u><i>Total Liabilities</i></u> |  |
| <i>Pledges, grants, accounts receivable</i>                   |  |                                 |  |
| <i>All other assets</i>                                       |  |                                 |  |
| <u><i>Total Assets</i></u>                                    |  |                                 |  |

## New Hampshire Department of Justice

## Registered Charities List

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

## Charitable Trusts Unit

| Reg. No. | Charity Name                                   | Address                                        | City        | State | Zip        | Status | Report Due |
|----------|------------------------------------------------|------------------------------------------------|-------------|-------|------------|--------|------------|
| 34772    | N.H. Charge (The)                              | 898 Litchfield Road                            | Londonberry | NH    | 03053-2622 | G      | 3/30/2022  |
| 34742    | N.H.R.S.T.A.                                   | 25 Beaver Dam Road                             | Antrim      | NH    | 03440      | G      | 5/15/2022  |
| 33659    | Na Keiki O Emalia                              | PO Box 1137                                    | Wailuku     | HI    | 96793      | X      | 5/15/2025  |
| 3717     | NAACP Empowerment Programs, Inc.               | 4805 Mt. Hope Drive                            | Baltimore   | MD    | 21218      | G      | 11/15/2026 |
| 3741     | NAACP Foundation                               | 4805 Mount Hope Drive                          | Baltimore   | MD    | 21215      | G      | 11/15/2026 |
| 3733     | NAACP Legal Defense & Educational Fund, Inc.   | 40 Rector Street, 5th Floor                    | New York    | NY    | 10005      | G      | 11/14/2026 |
| 18101    | NAACDL Foundation for Criminal Justice         | 1660 L Street, NW, 12th Floor                  | Washington  | DC    | 20036      | G      | 2/14/2027  |
| 12026    | Nackley S. Loeb School of Communications, Inc. | 5 St. Anslem Drive/Manchester, NH 03109        | Manchester  | NH    | 03109      | G      | 11/15/2026 |
| 19459    | NAF                                            | 218 West 40th Street, 5th Floor                | New York    | NY    | 10018      | G      | 11/15/2026 |
| 14035    | NAESA Association of International Educators   | 1425 K Street, NW, Ste 1200                    | Washington  | DC    | 20005      | G      | 11/15/2026 |
| 38496    | NAH Foundation                                 | 127 Pointe Trinity Drive                       | Stratford   | NH    | 03884      | G      | 5/15/2027  |
| 6532     | NAMMA Educational Foundation                   | 400 North Columbus Street, Suite 203           | Alexandria  | VA    | 22314      | G      | 11/15/2026 |
| 36237    | Nasmihi Memorial Basketball Hall of Fame       | 1000 Hall of Fame Avenue                       | Springfield | MA    | 01105      | G      | 5/15/2027  |
| 32444    | NALC Disaster Relief Foundation                | 100 Indiana Avenue, NW                         | Washington  | DC    | 20001      | G      | 8/15/2027  |
| 19447    | Nam Knights New Hampshire                      | 14 Patricia Lane                               | Amherst     | NH    | 03031      | G      | 5/15/2027  |
| 17700    | Nam Knights of America, White Mountain Chapter | PO Box 6194                                    | Concord     | NH    | 03303-6194 | X      | 5/15/2022  |
| 6223     | NAMU National                                  | 4301 Wilson Blvd Arlington, VA 22203           | Arlington   | VA    | 22203      | G      | 5/15/2027  |
| 3596     | NAVM New Hampshire                             | 85 North State Street                          | Concord     | NH    | 03301      | G      | 11/15/2026 |
| 18116    | NAMM Foundation                                | 5790 Armada Drive                              | Carlsbad    | CA    | 92008      | G      | 8/15/2026  |
| 13434    | Nancy Kataja Memorial Scholarship              | 94 Plummer Hill Rd/Henriker, NH 03242          | Henriker    | NH    | 03242      | G      | 5/15/2027  |
| 19029    | NANPA Foundation                               | 6382 Charleston Road                           | Alma        | IL    | 62807      | X      | 11/15/2021 |
| 12588    | Nansen Ski Club, Inc.                          | PO Box 222                                     | Berlin      | NH    | 03570      | G      | 11/14/2026 |
| 12856    | Nantucket Cottage Hospital                     | 57 Prospect Street                             | Nantucket   | MA    | 02554      | G      | 2/14/2027  |
| 32453    | Nantucket Project Academy, Inc.                | 4 North Water Street                           | Nantucket   | MA    | 02554      | X      | 11/15/2022 |
| 33994    | Napa Institute                                 | 2532 Dupont Drive                              | Irvine      | CA    | 92612      | X      | 5/15/2023  |
| 31053    | NAPABA Law Foundation                          | 1612 K St., NW, Ste 300 Washington, DC 20006   | Washington  | DC    | 20006      | G      | 11/15/2026 |
| 31558    | NAPD Fund for Justice, Inc.                    | PO Box 173                                     | LaGrange    | MO    | 63448      | X      | 5/15/2025  |
| 18048    | NAPQ, Inc.                                     | 1601 Utica Ave S Ste 273 Minneapolis, MN 55436 | Minneapolis | MN    | 55436      | G      | 8/15/2026  |
| 36134    | Napoli Institute (The)                         | 1401 Lake Plaza Drive                          | Spring      | TX    | 77389      | G      | 5/15/2027  |
| 4875     | NARAL Pro-Choice America Foundation            | Suite 200-176                                  | Washington  | DC    | 20006      | X      | 8/15/2023  |
| 12515    | Narcolepsy Network, Inc                        | 17251 Street, NW, Suite 909                    | Carros      | WA    | 98607      | G      | 5/15/2026  |
| 34904    | NAREIT Foundation                              | 3942 NE 3rd Avenue, Suite 1101 Camas, WA 98607 | Washington  | DC    | 20006      | G      | 5/15/2027  |



## **MISSION**

NAMI New Hampshire is a grassroots organization working to improve the lives of all people affected by mental illness and suicide through support, education and advocacy.

## **VISION**

We envision a future where people affected by mental illness have hope, help, and health, and are able to:

- Access the supports and evidence-based treatment necessary for recovery; •
- Have a lifespan that is not cut short by suicide or co-occurring conditions; and •
- Reach their full potential, living in their communities free from discrimination.

## **GUIDING VALUES**

**Compassion.** We offer compassion and empathy to all who are affected by mental illness and suicide.

**Dignity.** We believe everyone deserves to be free from judgment, and strive to foster hope always.

**Inclusiveness.** We respect people, value the voice of individuals with lived experience, and are committed to equality and diversity.

**Collaboration.** We are committed to a culture of teamwork and collaboration with diverse partners, working toward shared goals.

**Integrity.** We believe in openness and transparency, stewarding our resources, and being accountable to the individuals and families we serve, our members, and our funders.

*Find Help, Find Hope.*

NAMI New Hampshire • 85 North State Street • Concord, NH 03301

# Liz Hodgkins

## Deputy Director

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### EDUCATION

**Bachelor of Science/ Psychology**  
Keene State College  
1992-1996

**Certified Volunteer Administrator**  
April 2023

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### EXPERTISE

Event Planning

Project Management

Volunteer Administration

Problem-Solving

Leadership

Critical Thinking

Teamwork

### PROFILE

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Dedicated, mission-driven program and volunteer manager who effectively engages community members, staff, and volunteer leaders. Adept at assessing community needs and matching with organization goals to meet grant and strategic plan deliverables. Specializes in maintaining strong and respectful relationships with stakeholders.

### WORK EXPERIENCE

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#### Deputy Director

NAMI NH | Concord, NH | July 2024 - Current

Oversee the operations of a diverse mental health organization of 64 employees and 200+ statewide volunteers. Utilizing the strategic plan and mission, work with program directors to critically think about ways to improve operational efficiency and achieve goals. Implementing effective strategies to cultivate and maintain a positive work culture.

#### Adult Program Director

NAMI NH | Concord, NH | 2022 - Current

Oversee administration of volunteers throughout the organization, working across teams to create agency wide volunteer practices. Manage NAMI signature programs, grants, and grassroots volunteer operations.

- Utilizing volunteer administration best practices to work towards agency strategic plan goals.
- Closing workforce and organizational capacity challenges and gaps by strategically recruiting, training, and engaging skilled volunteers.

#### Education and Support Program Coordinator

NAMI NH | Concord, NH | 2014 - 2022

Coordinate and oversee state-wide events and programs that are facilitated by trained volunteers. Utilizing the strategic plan as a guide, seeking opportunities to grow our community connections and access to programming that benefits Granite Staters affected by mental illness and suicide.

- Maintain relationships with valuable organization volunteers, offering opportunities to be part of our mission driven programming.
- Recruit, screen, and train new volunteers and connect them with mentors in their community.
- Plan, coordinate, and execute the NAMI NH Annual Conference.

#### Training and Event Coordinator

Independent Contractor | Concord, NH | 2008-2012

#### Program Director

NFI North | Concord, NH | 2002-2006

# TAMMY E. MURRAY

## Skills

- Operational management
- Infrastructure planning
- Documentation compliance
- Accounting principles understanding
- Risk management
- Reporting skills
- Strategic planning
- Financial & Human Resource administration
- Executive leadership
- Team building and leadership
- Financial leadership
- Strategic business planning
- Revenue growth
- Policy development
- Construction Project Management

## Education and Training

**Bachelor of Science:**  
Business Administration,  
Accounting  
**BRYANT UNIVERSITY**

## Professional Certifications

Certified Internal Auditor  
Designation

## Summary

Resourceful Non-Profit Chief Financial Officer prepared to leverage twenty years of experience to support operations of mission driven organization. Expertise in Generally Accepted Accounting Principles, grant compliance, reporting and auditing. Human Resource experience in talent and performance management, compensation and benefits, compliance and workplace safety. Strong leader with calm presence and ability to build relationships across all organizational levels.

## Experience

**NAMI New Hampshire - Chief Financial Officer**  
*Concord, New Hampshire*  
*06/2001 - Current*

- Integral member of senior management team providing strategic vision, leading complex nonprofit organization with multiple funding sources including federal, state contracts, Medicaid eligible services and an affiliated structure with diverse program areas delivered nationally.
- Developed forward-looking, predictive models and activity-based financial analyses to provide insight into the organization's operations and business plans while managing organizational risk.
- Implemented controls for Accounts Payable, Accounts Receivable and General Ledger, ensuring accuracy, consistency and compliance with funders' requirements including Office of Management and Budget Uniform Administrative requirements, cost principles and audit requirement for federal awards.
- Achieved unqualified audit opinions, with no material weaknesses or deficiencies during entire tenure of position.
- Developed financial measurement standard and system to monitor performance against goals including budgeting, forecasting and business models.
- Engaged finance committee in investment, and asset management, growing activities by \$1.5M.
- Led and executed real estate acquisitions, renovations of organization's two facilities, reducing overhead expenses and enhancing organization's visibility.
- Designed succession planning, talent review and performance management processes across the organization.
- Developed and managed employee benefit programs including 403(b) plans ensuring compliance with all regulatory requirements.
- Identified IT system upgrade requirements to accommodate expanding growth, and compliance.
- Oversaw acquisition of copyright and trademark designations for evidenced based training products to sustain revenue generation activities.

**TAMMY E. MURRAY cont.**

**OfficeMax, Incorporated - Field Operations Manager**  
*Cleveland, Ohio*

**OfficeMax, Incorporated - Senior Internal Auditor**  
*Cleveland, Ohio*

**Balfour Company - Collection Services Manager**  
*Attleboro, Massachusetts*

**Balfour Company - Senior Auditor/Accountant**  
*Attleboro, Massachusetts*

**The Jan Companies - Staff Accountant**  
*Cranston, Rhode Island*

### **Awards**

**Business Excellence in Non Profit Management Sep 2019, New Hampshire  
Business Review**

**Outstanding Women in Business Award Nominee Jan 2019, New Hampshire  
Business Review**

**Excellence In Non Profit Management Jun 2008, The Corporate Fund**

## **Susan L. Stearns**

### **QUALIFICATIONS**

- Lived experience as a family member and advocate
- Strong management and leadership skills in non-profit organizations
- Proven ability to build, foster, and lead teams during challenging times
- Experienced working with boards of directors, grassroots volunteers, and policymakers
- Expertise in program development, implementation, and evaluation
- Experienced working with diverse individuals and communities
- Understanding of the intersection of mental illness, disability, inequality, abuse, justice system involvement, and family issues

### **WORK EXPERIENCE**

#### **NAMI New Hampshire (National Alliance on Mental Illness), Concord, New Hampshire** *Executive Director, 2022 – Present*

Principal administrator of NAMI NH responsible for advancing the vision and mission of NAMI NH as set by the Board of Directors. Provides overall leadership to assist and support the staff members and volunteers in discharging the highest quality work in support of Granite Staters affected by mental illness and suicide.

#### *Deputy Director, 2016 – 2022; Director of Philanthropy, 2013-2016*

Responsible for program development and implementation, including evaluation and quality improvement, directs organizational efforts in the state's seven Integrated Delivery Networks, interfaces with criminal justice partners, oversees fund development and grant writing.

#### **Greater Nashua Mental Health Center at Community Council, Nashua, New Hampshire** *Director of Development, 2007 – 2013*

Developed strategies to diversify revenue and sustain programs; responsible for grant writing and management; provided operational management of collaborative projects including supportive housing, mental health court, and primary and behavioral health care integration.

#### **Harbor Homes, Inc., Nashua, New Hampshire** *Director of Proposal Development, 2005-2007*

Responsible for project design, proposal development and writing, as well as building partnerships with community providers and stakeholders.

#### **Guardian ad Litem Board, Concord, New Hampshire** *Trainer, contracted, 2004-2010*

Trained Guardians ad Litem on Mental Illness & Recovery; Effective Strategies for Working with Parents with Mental Illness; and Domestic Violence.

#### **Disabilities Rights Center, Concord, New Hampshire** *Director, Coalition for Family Law & Mental Health Project, 2001-2006*

Oversaw coalition-building and project management to promote legal equity for parents with mental illness, ensure adequate assessment of parenting competency, and improve outcomes.

**Whole Village Family Resource Center, Plymouth, New Hampshire**

*Executive Director, 1998-2001*

Oversaw collaborative project for supporting families with multiple risk factors for negative outcomes, including fund development and evaluation efforts.

**New Hampshire Coalition Against Domestic & Sexual Violence, Concord, NH**

*Program Specialist, 1993-1998*

Responsible for providing training on domestic violence, sexual assault and stalking to various audiences, including law enforcement, EMS, child protective services, and other providers; oversaw evaluation efforts for fourteen certified crisis centers across the state.

**Task Force Against Domestic & Sexual Violence, Plymouth, NH**

*Administrative Director, 1988-1993*

Oversaw agency operations, including finance, human resources, and grant/project management.

**PROFESSIONAL ACTIVITIES**

**Children's Behavioral Health Resource Center Leadership Team, Member & NAMI NH**

Principal Investigator, 2021 – present

**Mental Health Technology Transfer Center – New England Advisory Team**

(HHS Region 1 – SAMHSA), Member, 2019 – present

**Governor's Commission on Disability, Member, 2016 – present**

*Appointed by Governor Margaret Hassan*

**Lakes Region Mental Health, Board Member & Past President, 2007 – present**

**EDUCATION**

University of Massachusetts, Amherst, School of Education. Graduate Studies in Consulting & Counseling Psychology, 1986 – 1987.

University of Massachusetts, Amherst. B.A. in English, 1986.

**SELECTED PUBLICATIONS & PRESENTATIONS**

- 2020 **Perspectives - Interview with NAMI NH Deputy Director, Susan Stearns,**  
<https://www.youtube.com/watch?v=MDyKLo06dXE>.
- 2018 **SB 51 – Establishing a commission to study expanding mental health courts statewide.**  
<https://bit.ly/3nDV7i5>.
- 2009 **Reclaiming Our Future: A Pathway for Treating Co-Occurring Mental Health and Substance Use Disorders in New Hampshire's Adolescents and Young Adults,** NAMI New Hampshire. <https://bit.ly/3xmWXHt>.
- 2008 **Raising Matthew: A Mother Reflects on Medicating Her Son, No Health without Mental Health,** Community Council of Nashua, NH, reprinted in *Genesis Times*, 2009.
- 2005 **The Struggle for Justice: Seeking Legal Equity for Parents with Mental Illness, RAP Sheet: The Latest in Disability Research, Advocacy, Policy, and Practice,** Winter Issue. <https://drcnh.org/wp-content/uploads/2021/03/2005WinterRAP.pdf>.
- 1994 **Mediation and Domestic Violence: Considerations for Mediators and Battered Women,** *New Hampshire Bar Journal*, Vol. 35, No. 2, p. 32, June.

# Susan Samuel

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## Objective

To use my skills with the public in a way that has personal and professional integrity and ethics with understanding of local, state and federal procedure and policy. To use my understanding of mental illness and substance use disorder as brain diseases that require and respond to treatment as any other medical conditions while understanding the psychological impact it has on the individual and their families, friends, communities and systems. To be current and use safe language when interacting with community and families.

## Education

2007-2009

**MSCJ-Criminal Justice** South University Savannah GA

2001-2006

Springfield College Manchester, NH

**BSHS-Human Services (graduated Summa Cum Laude)**

**MSHS- Community Counseling, *concentration in addiction***

## Professional Experience

2008-current NAMI New Hampshire

Concord, NH

### **CIT Manager**

The position I hold is dedicated to coordinating and delivering multiple CIT Programs per year to NH State Police, Fire/EMS and other first responders. Most recently, I have been tasked with coordinating and delivering CIT to local law enforcement. I also have worked collaboratively with local law enforcement in delivering their own CIT programs.

I received my CIT coordinator certification from CIT International in 2018 and have continued to maintain that certification and keep my skills updated according to the fidelity of the model and current community standards.

I am also a nationally trained Mental Health First Aid trainer. I am credentialed in all of the modules-Adult, Youth, Older Adults, Military, Higher Education, Rural, Public Safety and Fire/EMS and although I deliver many of these modules in the communities that we work in, my major task is to deliver this 8-hour training to our state's Fire/EMS. I am certified in delivering each of these programs in-person, virtually and/or the accredited hybrid versions.

Prior to this role in my agency, I worked providing short-term, one-on-one support and education to individuals and families while coming to terms with a loved one's mental illness/substance use through helping them understand mental illness/substance use, assess their own needs and connecting them to information, agencies and community resources. The relationship helped to empower individuals and families to effectively navigate those systems and become supports to others. Many of these families are criminal justice involved. In this role, I often attended court hearings with those family members not as a witness but as a support that is available to help them to understand the process and debrief over the results of the hearing, help them to better understand what the court's expectations are and what role they actually play in meeting those expectations.

I also still maintain my role with the agency as a trainer in NAMI national programs.

2003-2008 Crotched Mountain Foster Grandparent Program Manchester NH

**Program Coordinator**

Recruiting, training and monitoring senior citizen volunteers and placing in school, daycare, juvenile detention centers, and Head Start Programs to act as mentors and role models for at-risk children. Recognizing and supporting the individual as well as "elders" special needs at home and in the community, often recognizing emerging issues and referring to area agencies. Organizing and providing educational trainings and assisting in planning and implementing fund-raising events. Creating and distributing quarterly newsletter. Updated systems of note keeping, volunteer calendar and file sharing into computerized format for more uniform performance and accessibility. Updating and keeping in compliance local, state and federal records and reports. Providing ongoing technical support and responding to the individuals' personal need in the position of volunteerism.

1998-2003 Southern New Hampshire Services-WIC

Manchester, NH

**Clinic Technician/Administrative Office**

Providing direct client services. Office scheduler, taking pre-registration applications, determining eligibility and offering referrals. Revising local agency forms and assisting in administrative documentation. Coordinated changes and organization of local agency manual in compliance with local, state and federal mandates. In charge of processing and submitting several agency reports to State and Federal Agency. Worked with many culturally, economically and educationally diverse individuals and families. Have also worked in sister program-CSFP-nutritional food distribution program for the elderly. Have good computer skills, am quite familiar with Word/Excel, Office, PowerPoint and have taken basic ACCESS computer classes. Have taken multiple classes regarding diversity and human rights issues and have taken basic Spanish to better address agency client needs. Also have grant writing experience.

**Community  
Activities**

- Volunteer trainer for the Granite State Organizing Project presenting Active Bystander Training to communities. This training teaches citizens how to respond to help someone that is being targeted/victimized in a non-confrontational way that puts an end to the interaction and moves everyone to relative safety.
- Train the FASTER (Families Advocating Substance Treatment, Education and Recovery, now known as the network of Family Support Groups) group facilitators throughout the state. I also facilitate a Family Support Group on a volunteer basis.
- Have sat on multiple panels/community forums for substance use disorder representing families, support networks or agency that I am currently employed with.
- Nationally Trained First Aid Mental Health Instructor teaching citizens how to most appropriately respond when in contact with someone in a mental health or substance use crisis.
- Trained CERT (community emergency response team) team member, volunteering in community emergency situations to allow professional responders to better focus on their duties.
- Trained Citizens Police Academy
- Trained citizen advocate for New Futures.
- Sit on board of COSH (Coalition of Occupational Safety and Standards) as a community member but also as a means to insert education and understanding of

Mental Health and Substance use in the Community and the workplace.

- Trained Boomerang Diversion Program Facilitator working in conjunction with local courts and juvenile justice programs for first time juvenile drug offenders.
- Court appointed "surrogate parent" trained by PIC to represent students with disabilities that are wards of the state in education and IEP process.
- Trained tester for NH Legal Assistance Fair Housing Project.
- Com-Peer with Manchester Mental Health, acting as role-model and companion to assigned adult individual.

# Amy M. Cook

[acook@naminh.org](mailto:acook@naminh.org)

## EDUCATION, CERTIFICATES & CREDENTIALS

SOUTHERN NEW HAMPSHIRE UNIVERSITY – Manchester, NH ■ Master of Business Administration, 2024  
UNIVERSITY OF NEW HAMPSHIRE – Durham, NH ■ Bachelor of Arts in Sociology and Psychology, 1998

## PROFESSIONAL EXPERIENCE

**NAMI New Hampshire (National Alliance for Mental Illness)—Concord, NH**

**Dec 2022 – present**

### *Director of Training*

Lead development and delivery of mental health and suicide prevention trainings, focusing on community needs, curriculum design, and partnership-building to increase access and promote system-wide change. Oversee program sustainability, vendor management, and outreach to diverse populations. Assess community needs for training and education related to mental health awareness and suicide prevention.

- Facilitate change management process to implement new processes and procedures for sustainability of program.
- Perform training and curriculum development.
- Facilitate training workshops related to suicide prevention and mental health wellness for diverse audiences and settings.
- Build partnerships to promote systems change related to mental health and suicide prevention.
- Oversee management of subcontractors—identify qualified vendors, develop scope of service, monitor work progress, and review invoices.
- Lead marketing efforts.
- Led end-to-end project management to increase accessibility of NAMI NH-owned trainings and materials to diverse populations including Spanish-speaking, LGBTQIA+, military/Veterans, and Deaf and Hard of Hearing communities

**New Hampshire Suicide Prevention Council—Concord, NH**

**June 2022 - present**

### *Chair*

### *Co-Chair, Military & Veterans Committee*

Serve as elected Chair of the Council and lead efforts to oversee implementation of the state's suicide prevention plan. Legislatively established, the Council ensures continued effectiveness of the plan by evaluating implementing implementation, and recommending program changes, initiatives, funding opportunities, and new priorities to update the plan.

- Lead statutory members, committee chairs, and stakeholders in the implementation of the state's suicide prevention plan.
- Facilitate monthly meetings.
- Monitor budget and expenditures.
- Review contracts and invoices.
- Provide professional development for members as it relates to the needs of the Council and the plan.
- Conduct public speaking engagements and submit written testimony to the NH Legislature on behalf of the Council.
- Serve as co-chair of Military & Veterans Committee focusing on needs of military-connected families from all branches statewide.

**SAMHSA/VA SMVF TECHNICAL ASSISTANCE CENTER—Albany, NY**

**July 2019 - present**

### *Subject Matter Expert*

Provide consultations and presentations to teams in other states and U.S. Territories designing strategic initiatives to prevent suicide among Service Members, Veterans, and their families.

**DIVISION OF COMMUNITY BASED MILITARY PROGRAMS, DEPT OF MILITARY AFFAIRS & VETERANS SERVICES—Concord, NH**

**October 2018 – Dec 2022**

### *Director*

Led comprehensive development, direction, and operations of the Division as a member of the senior leadership team of the Department. Key responsibilities included:

- Managing the Division budget and overseeing administrative aspects of federal and state grants.
- Cultivating partnerships with diverse stakeholders, including local, state, federal, and military entities.
- Assessing program needs and performance, striving for sustainable system and policy changes to benefit the Veteran population.
- Crafting competitive responses to Requests for Proposals, securing federal or legislative funding.
- Compiling and analyzing statistics and metrics to evaluate the effectiveness of strategic initiatives and outreach projects.
- Conducting speaking engagements and training sessions for both local and national audiences.
- Developing a communication plan for the Division that included effective outreach and engagement strategies.
- Researching, designing, and developing new programs to meet the evolving needs of the NH National Guard, Department of Military Affairs, and the Veteran community.

**STRAFFORD LEARNING CENTER—Somersworth, NH**

**2016 – 2018**

***Pre-Employment Transition Services Program Coordinator***

Led end-to-end management of a Workforce Innovation and Opportunity Act (WIOA) program supporting at-risk high school youth in career exploration and readiness. Key experiences relevant to training and behavioral health systems included:

- Designed and implemented targeted programming for underserved youth, addressing barriers through trauma-informed and culturally responsive approaches.
- Coordinated training workshops, events, and project activities in collaboration with schools, service providers, and state agencies.
- Built and maintained cross-sector partnerships with over 145 professionals to enhance service access, integration, and long-term support.
- Assessed participant needs and refined service strategies to improve outcomes and align with evolving system-level goals.

**COMMUNITY PARTNERS—Dover, NH**

**2002 – 2016**

**Program Manager**

Advanced through multiple roles over 14 years, ultimately serving as Program Manager for community-based behavioral health services. Provided leadership in supporting individuals and families with complex needs, including mental health and trauma-related challenges. Key relevant experiences included:

- Developed and delivered training for staff and community partners on trauma-informed care, systems navigation, and family engagement.
- Directed cross-system collaboration and outreach efforts to improve access to behavioral health services for underserved populations.
- Provided service coordination for families with complex behavioral health needs, emphasizing culturally responsive, strengths-based support.
- Represented the agency on state committees focused on improving systems of care and integrating family-centered approaches.

**CURRENT PROFESSIONAL MEMBERSHIPS**

NH Suicide Prevention Council, Chair

NH Suicide Prevention Council Military & Veterans Committee, Co-Chair

US Army War College National Security Seminar, 2025 Alumni

American Association of Suicidology, Professional Member

Governor's Commission on Alcohol & Other Drugs, Statutory Member

NH Military Leadership Team, Statutory Member

NH Drug Overdose Fatality Review Commission, Statutory Member

NH Governor's Challenge to Prevent Suicide among Service Members, Veterans & their Families, Governor-appointed Team Lead

**PAST RELEVANT MEMBERSHIPS**

Legislative Commission on PTSD & TBI, Voting Member

Inter-agency Taskforce on Traumatic Brain Injury (TBI), Department Representative

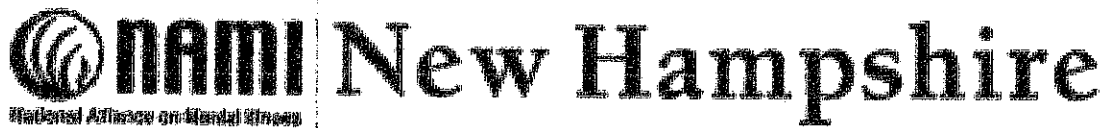
State Coordinating Council on Transportation, Department Representative

Justice Involved Veterans Task Force, Voting Member

NH Military Interstate Compact Commission, Governor-appointed Voting Member

NH Alliance for Healthy Aging, Steering Committee Member

Statewide Steering Committee for Ending Veteran Homelessness



**NAMI NEW HAMPSHIRE**

**Financial Statements**

**With Schedule of Expenditures of Federal Awards**

**June 30, 2025 and 2024**

**and**

**Independent Auditor's Report**

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

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

**Schedule of Findings and Questioned Costs**

**NAMI NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
NAMI New Hampshire

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of NAMI New Hampshire (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of NAMI New Hampshire 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NAMI New Hampshire 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 NAMI New Hampshire'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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 NAMI New Hampshire'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 NAMI New Hampshire's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

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

the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2026, on our consideration of NAMI New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NAMI New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NAMI New Hampshire's internal control over financial reporting and compliance.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
February 9, 2026

**NAMI NEW HAMPSHIRE**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2025 and 2024

|                                              | <u>2025</u>         | <u>2024</u>         |
|----------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                |                     |                     |
| <b>CURRENT ASSETS:</b>                       |                     |                     |
| Cash                                         | \$ 381,392          | \$ 693,715          |
| Investments                                  | 1,612,200           | 1,001,860           |
| Accounts receivable, net                     | 222,590             | 263,193             |
| Grants receivable                            | 384,762             | 373,363             |
| <b>TOTAL CURRENT ASSETS</b>                  | <u>2,600,944</u>    | <u>2,332,131</u>    |
| <b>PROPERTY AND EQUIPMENT:</b>               |                     |                     |
| Land                                         | 290,800             | 290,800             |
| Building and improvements                    | 1,177,690           | 1,177,690           |
| Equipment                                    | 8,218               | 8,218               |
| Furniture and fixtures                       | 604                 | 604                 |
|                                              | <u>1,477,312</u>    | <u>1,477,312</u>    |
| Less accumulated depreciation                | (312,654)           | (282,455)           |
| <b>PROPERTY AND EQUIPMENT, NET</b>           | <u>1,164,658</u>    | <u>1,194,857</u>    |
| <b>OTHER NONCURRENT ASSETS:</b>              |                     |                     |
| Investments                                  | 1,133,074           | 1,026,322           |
| <b>TOTAL OTHER NONCURRENT ASSETS</b>         | <u>1,133,074</u>    | <u>1,026,322</u>    |
| <b>TOTAL ASSETS</b>                          | <u>\$ 4,898,676</u> | <u>\$ 4,553,310</u> |
| <b>LIABILITIES AND NET ASSETS</b>            |                     |                     |
| <b>CURRENT LIABILITIES:</b>                  |                     |                     |
| Accounts payable                             | \$ 424,735          | \$ 132,005          |
| Accrued expenses                             | 232,485             | 368,810             |
| Refundable grant                             | 107,500             | 346,161             |
| Current portion of mortgage notes payable    | 22,303              | 19,983              |
| <b>TOTAL CURRENT LIABILITIES</b>             | <u>787,023</u>      | <u>866,959</u>      |
| <b>NONCURRENT LIABILITIES:</b>               |                     |                     |
| Mortgage notes payable, less current portion | 179,943             | 229,911             |
| <b>TOTAL NONCURRENT LIABILITIES</b>          | <u>179,943</u>      | <u>229,911</u>      |
| <b>TOTAL LIABILITIES</b>                     | <u>966,966</u>      | <u>1,096,870</u>    |
| <b>NET ASSETS:</b>                           |                     |                     |
| Without donor restrictions:                  |                     |                     |
| Undesignated                                 | 2,798,636           | 2,430,118           |
| Board designated                             | 1,133,074           | 1,026,322           |
| With donor restrictions:                     |                     |                     |
| Purpose restrictions                         | -                   | -                   |
| <b>TOTAL NET ASSETS</b>                      | <u>3,931,710</u>    | <u>3,456,440</u>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>      | <u>\$ 4,898,676</u> | <u>\$ 4,553,310</u> |

*See notes to financial statements*

**NAMI NEW HAMPSHIRE**  
**STATEMENTS OF ACTIVITIES**  
For the Years Ended June 30, 2025 and 2024

|                                                         | <u>2025</u>         | <u>2024</u>         |
|---------------------------------------------------------|---------------------|---------------------|
| <b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b> |                     |                     |
| <b>REVENUE AND SUPPORT:</b>                             |                     |                     |
| Fees and grants from governmental agencies              | \$ 3,852,490        | \$ 3,928,652        |
| Contributions                                           | 932,054             | 570,816             |
| Interest and dividends                                  | 38,233              | 1,783               |
| Unrealized gains (losses) on investments                | 125,814             | 142,051             |
| In-kind donations                                       | 35,489              | 29,092              |
| Fundraising events                                      | 206,035             | 186,226             |
| Training services                                       | 1,981,598           | 1,200,318           |
| Membership dues                                         | 2,209               | 3,891               |
| Other revenue                                           | 39,433              | 93,230              |
| Net assets released from donor restrictions             | -                   | -                   |
| <b>TOTAL REVENUE AND SUPPORT</b>                        |                     |                     |
| <b>WITHOUT DONOR RESTRICTIONS</b>                       | <u>7,213,355</u>    | <u>6,156,059</u>    |
| <b>EXPENSES:</b>                                        |                     |                     |
| <b>PROGRAM SERVICES:</b>                                |                     |                     |
| Community and Public Policy Relations                   | 285,786             | 330,913             |
| Connect Suicide Prevention Project                      | 1,075,793           | 1,078,091           |
| Public Education                                        | 4,096,567           | 3,643,476           |
| <b>TOTAL PROGRAM SERVICES</b>                           | <u>5,458,146</u>    | <u>5,052,480</u>    |
| <b>SUPPORTING SERVICES:</b>                             |                     |                     |
| Management and General                                  | 875,742             | 862,693             |
| Fundraising                                             | 404,197             | 334,873             |
| <b>TOTAL SUPPORTING SERVICES</b>                        | <u>1,279,939</u>    | <u>1,197,566</u>    |
| <b>TOTAL EXPENSES</b>                                   | <u>6,738,085</u>    | <u>6,250,046</u>    |
| <b>INCREASE (DECREASE) IN NET ASSETS</b>                |                     |                     |
| <b>WITHOUT DONOR RESTRICTIONS</b>                       | <u>475,270</u>      | <u>(93,987)</u>     |
| <b>CHANGE IN NET ASSETS</b>                             | 475,270             | (93,987)            |
| <b>NET ASSETS - JULY 1</b>                              | <u>3,456,440</u>    | <u>3,550,427</u>    |
| <b>NET ASSETS - JUNE 30</b>                             | <u>\$ 3,931,710</u> | <u>\$ 3,456,440</u> |

*See notes to financial statements*

## NAMI NEW HAMPSHIRE

## STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2025

|                                   | Program Services                      |                                    |                  | Supporting Services    |                        |                |                           |                  |
|-----------------------------------|---------------------------------------|------------------------------------|------------------|------------------------|------------------------|----------------|---------------------------|------------------|
|                                   | Community and Public Policy Relations | Connect Suicide Prevention Project | Public Education | Total Program Services | Management and General | Fundraising    | Total Supporting Services | Total Expenses   |
| SALARIES AND RELATED EXPENSES:    |                                       |                                    |                  |                        |                        |                |                           |                  |
| Salaries                          | \$ 207,093                            | \$ 381,094                         | \$ 2,855,633     | \$ 3,443,820           | \$ 573,168             | \$ 197,030     | \$ 770,198                | \$ 4,214,018     |
| Employee benefits                 | 26,473                                | 37,719                             | 313,650          | 377,842                | 107,253                | 24,414         | 131,667                   | 509,509          |
| Payroll taxes                     | 15,913                                | 29,891                             | 205,098          | 250,902                | 64,071                 | 15,501         | 79,572                    | 330,474          |
|                                   | <u>249,479</u>                        | <u>448,704</u>                     | <u>3,374,381</u> | <u>4,072,564</u>       | <u>744,492</u>         | <u>236,945</u> | <u>981,437</u>            | <u>5,054,000</u> |
| OTHER EXPENSES:                   |                                       |                                    |                  |                        |                        |                |                           |                  |
| Accounting                        | 653                                   | 2,246                              | 8,893            | 11,792                 | 1,305                  | 4,440          | 5,745                     | 17,537           |
| Audit fees                        | 780                                   | 3,120                              | 11,700           | 15,600                 | 2,730                  | 1,170          | 3,900                     | 19,500           |
| Legal and membership fees         | -                                     | 1,500                              | -                | 1,500                  | 5,539                  | 5,024          | 10,563                    | 12,063           |
| Contracted services               | 10,514                                | 476,748                            | 125,931          | 613,193                | 21,858                 | 22,194         | 44,052                    | 657,245          |
| Client services/training          | 61                                    | 31,579                             | 110,321          | 141,961                | -                      | -              | -                         | 141,961          |
| Software subscriptions            | 1,181                                 | 7,486                              | 15,321           | 23,988                 | 2,362                  | 1,611          | 3,973                     | 27,961           |
| Staff conferences and conventions | 337                                   | 2,149                              | 542              | 3,028                  | 2,300                  | 1,404          | 3,704                     | 6,732            |
| Occupancy                         | 851                                   | 2,893                              | 18,417           | 22,161                 | -                      | 1,021          | 1,021                     | 23,182           |
| Office supplies                   | 270                                   | 3,492                              | 17,840           | 21,602                 | 24,933                 | 16,576         | 41,509                    | 63,111           |
| Maintenance                       | 14,799                                | 50,317                             | 177,590          | 242,706                | 35,516                 | 17,759         | 53,275                    | 295,981          |
| Fundraising/Event supplies        | -                                     | -                                  | -                | -                      | -                      | 28,135         | 28,135                    | 28,135           |
| Depreciation                      | 1,108                                 | 3,768                              | 8,032            | 12,908                 | 15,961                 | 1,330          | 17,291                    | 30,199           |
| Food supplies                     | 905                                   | 3,098                              | 16,417           | 20,420                 | -                      | 12,428         | 12,428                    | 32,848           |
| Equipment rental                  | 450                                   | 1,441                              | 5,405            | 7,296                  | 4,616                  | 360            | 4,976                     | 12,272           |
| Equipment maintenance             | 382                                   | 1,409                              | 9,357            | 11,148                 | 765                    | 459            | 1,224                     | 12,372           |
| Advertising                       | -                                     | -                                  | 300              | 300                    | -                      | -              | -                         | 300              |
| Printing                          | 425                                   | 756                                | 5,753            | 6,934                  | 1,481                  | 6,677          | 8,158                     | 15,092           |
| Telephone and communications      | 2,242                                 | 5,248                              | 67,910           | 75,400                 | 1,859                  | 3,258          | 5,117                     | 80,517           |
| Postage and shipping              | 437                                   | 1,214                              | 2,471            | 4,122                  | 2,878                  | 3,912          | 6,790                     | 10,912           |
| Staff transportation              | 111                                   | 25,900                             | 104,239          | 130,250                | 5,390                  | 2,238          | 7,628                     | 137,878          |
| Insurance                         | 801                                   | 2,725                              | 15,747           | 19,273                 | 1,603                  | 962            | 2,565                     | 21,838           |
| In-kind goods and services        | -                                     | -                                  | -                | -                      | -                      | 35,489         | 35,489                    | 35,489           |
| Other expenditures                | -                                     | -                                  | -                | -                      | 154                    | 805            | 959                       | 959              |
| Total                             | \$ 285,786                            | \$ 1,075,793                       | \$ 4,096,567     | \$ 5,458,146           | \$ 875,742             | \$ 404,197     | \$ 1,279,939              | \$ 6,738,085     |

*See notes to financial statements*

NAMI NEW HAMPSHIRE  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2024

|                                   | Program Services                      |                                    |                     | Supporting Services    |                        |                   |                           |                     |
|-----------------------------------|---------------------------------------|------------------------------------|---------------------|------------------------|------------------------|-------------------|---------------------------|---------------------|
|                                   | Community and Public Policy Relations | Connect Suicide Prevention Project | Public Education    | Total Program Services | Management and General | Fundraising       | Total Supporting Services | Total Expenses      |
| SALARIES AND RELATED EXPENSES:    |                                       |                                    |                     |                        |                        |                   |                           |                     |
| Salaries                          | \$ 257,150                            | \$ 414,670                         | \$ 2,580,278        | \$ 3,252,098           | \$ 548,819             | \$ 179,873        | \$ 728,692                | \$ 3,980,790        |
| Employee benefits                 | 28,627                                | 43,365                             | 321,558             | 393,550                | 71,268                 | 22,817            | 94,085                    | 487,635             |
| Payroll taxes                     | 20,147                                | 31,195                             | 202,723             | 254,065                | 32,967                 | 14,493            | 47,460                    | 301,525             |
|                                   | <u>305,924</u>                        | <u>489,230</u>                     | <u>3,104,559</u>    | <u>3,899,713</u>       | <u>653,054</u>         | <u>217,183</u>    | <u>870,237</u>            | <u>4,769,950</u>    |
| OTHER EXPENSES:                   |                                       |                                    |                     |                        |                        |                   |                           |                     |
| Accounting                        | -                                     | -                                  | -                   | -                      | 13,434                 | 3,295             | 16,729                    | 16,729              |
| Audit fees                        | -                                     | -                                  | 25                  | 25                     | 20,300                 | -                 | 20,300                    | 20,325              |
| Legal and membership fees         | 250                                   | 11,909                             | 29,595              | 41,754                 | 1,135                  | -                 | 1,135                     | 42,889              |
| Contracted services               | 3,515                                 | 504,276                            | 70,176              | 577,967                | 26,147                 | 27,257            | 53,404                    | 631,371             |
| Client services/training          | 2,504                                 | 23,092                             | 138,838             | 164,434                | -                      | -                 | -                         | 164,434             |
| Software subscriptions            | 203                                   | 1,109                              | 30,145              | 31,457                 | 20,533                 | 5,408             | 25,941                    | 57,398              |
| Staff conferences and conventions | 604                                   | 2,185                              | 2,220               | 5,009                  | 4,544                  | 1,742             | 6,286                     | 11,295              |
| Occupancy                         | 1,218                                 | 4,141                              | 13,883              | 19,242                 | 3,896                  | 1,219             | 5,115                     | 24,357              |
| Office supplies                   | 788                                   | 638                                | 25,121              | 26,547                 | 38,850                 | -                 | 38,850                    | 65,397              |
| Maintenance                       | 3,270                                 | 11,119                             | 37,283              | 51,672                 | 10,466                 | 3,270             | 13,736                    | 65,408              |
| Fundraising/Event supplies        | -                                     | -                                  | -                   | -                      | -                      | 18,166            | 18,166                    | 18,166              |
| Depreciation                      | 1,510                                 | 5,133                              | 17,211              | 23,854                 | 4,832                  | 1,510             | 6,342                     | 30,196              |
| Food supplies                     | 2,007                                 | 678                                | 3,540               | 6,225                  | 12,519                 | 12,834            | 25,353                    | 31,578              |
| Equipment rental                  | -                                     | -                                  | 1,000               | 1,000                  | 12,720                 | -                 | 12,720                    | 13,720              |
| Equipment maintenance             | -                                     | 113                                | 490                 | 603                    | 7,353                  | 188               | 7,541                     | 8,144               |
| Advertising                       | -                                     | -                                  | 1,334               | 1,334                  | -                      | -                 | -                         | 1,334               |
| Printing                          | 974                                   | -                                  | 4,936               | 5,910                  | 348                    | 1,997             | 2,345                     | 8,255               |
| Telephone and communications      | 5,173                                 | 2,269                              | 29,370              | 36,812                 | 25,217                 | 2,238             | 27,455                    | 64,267              |
| Postage and shipping              | 380                                   | 553                                | 3,214               | 4,147                  | 2,351                  | 2,516             | 4,867                     | 9,014               |
| Staff transportation              | 1,593                                 | 18,247                             | 118,984             | 138,824                | 1,729                  | 5,958             | 7,687                     | 146,511             |
| Insurance                         | 1,000                                 | 3,399                              | 11,395              | 15,794                 | 3,198                  | 1,000             | 4,198                     | 19,992              |
| In-kind goods and services        | -                                     | -                                  | -                   | -                      | -                      | 29,092            | 29,092                    | 29,092              |
| Other expenditures                | -                                     | -                                  | 157                 | 157                    | 67                     | -                 | 67                        | 224                 |
| Total                             | <u>\$ 330,913</u>                     | <u>\$ 1,078,091</u>                | <u>\$ 3,643,476</u> | <u>\$ 5,052,480</u>    | <u>\$ 862,693</u>      | <u>\$ 334,873</u> | <u>\$ 1,197,566</u>       | <u>\$ 6,250,046</u> |

See notes to financial statements

**NAMI NEW HAMPSHIRE**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2025 and 2024

|                                                                     | <u>2025</u>       | <u>2024</u>       |
|---------------------------------------------------------------------|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                        |                   |                   |
| Cash received from grants, contributions, and contracts             | \$ 6,797,362      | \$ 6,246,012      |
| Interest income received                                            | 38,233            | 1,783             |
| Cash paid to salaries and wages, related benefits and payroll taxes | (5,190,326)       | (4,785,871)       |
| Cash paid to vendors                                                | (1,317,941)       | (1,387,103)       |
| Interest paid                                                       | <u>(7,725)</u>    | <u>(10,362)</u>   |
| Net Cash Provided by Operating Activities                           | <u>319,603</u>    | <u>64,459</u>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                        |                   |                   |
| Purchase of investments                                             | (900,000)         | -                 |
| Sale of investments                                                 | <u>308,722</u>    | <u>481,010</u>    |
| Net Cash Provided (Used) for Investing Activities                   | <u>(591,278)</u>  | <u>481,010</u>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>                        |                   |                   |
| Payments on mortgage notes payable                                  | <u>(40,648)</u>   | <u>(54,011)</u>   |
| Net Cash Used for Financing Activities                              | <u>(40,648)</u>   | <u>(54,011)</u>   |
| <br>Net Increase (Decrease) in Cash                                 | <br>(312,323)     | <br>491,458       |
| Cash, beginning of year                                             | <u>693,715</u>    | <u>202,257</u>    |
| Cash, ending of year                                                | <u>\$ 381,392</u> | <u>\$ 693,715</u> |
| <br><b>Supplemental Disclosure of Non-cash Transactions:</b>        |                   |                   |
| Unrealized gains on investments                                     | \$ 125,814        | \$ 142,051        |
| Forgiveness of debt                                                 | <u>7,000</u>      | <u>7,000</u>      |
|                                                                     | <u>\$ 132,814</u> | <u>\$ 149,051</u> |

*See notes to financial statements*

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Years Ended June 30, 2025 and 2024

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Organization and Purpose***

NAMI New Hampshire (National Alliance on Mental Illness) was founded as a nonprofit corporation in 1982 and is committed to improving the lives of all people affected by mental illness and suicide through support, education and advocacy. As a grassroots coalition of people living with mental illness and their families, NAMI NH has over 40 years of service to Granite State children, transition age youth, adults, and seniors, offering statewide activities which provide education/training and support to individuals, families and communities. The organization also promotes and provides advocacy and empowerment at the individual/family level as well as at the systems level by offering members, volunteers, and stakeholders training and graduated opportunities to build confidence in advocacy and leadership skills. Last year, NAMI NH provided support, education and advocacy to over 12,000 individuals. The financial support for these programs and activities comes from a variety of sources that include governmental and private foundation grants, contract services, donations, and membership dues.

We envision a future where people affected by mental illness have hope, help, and health, and are able to:

- Access the supports and evidence-based treatment necessary for recovery;
- Have a lifespan that is not cut short by suicide or co-occurring conditions; and
- Reach their full potential, living in their communities free from discrimination.

In support of our mission, NAMI NH is dedicated to providing support, education and advocacy equitably without discrimination against, or harassment of, any person on the basis of race, color, national origin, language, religion, sex, age, disability, citizenship, marital status, creed, sexual orientation or any other characteristic protected by federal or state law. Any such discrimination or harassment is prohibited and will not be tolerated.

***Accounting Policies***

The accounting policies of NAMI New Hampshire conform to accounting principles generally accepted in the United States of America as applicable to non-profit entities except as indicated hereafter. The following is a summary of significant accounting policies.

***Basis of Accounting***

The financial statements have been prepared on the accrual basis of accounting.

***Basis of Presentation***

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

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

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

***Recognition of Donor Restrictions***

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

***Cash and Cash Equivalents***

For the purpose of the statements of cash flows, cash and equivalents consists of demand deposits, cash on hand and all highly liquid investments with an original maturity of 90 days or less.

***Investments***

Investments, which consist principally of money market accounts, certificates of deposits, mutual funds, and exchange traded funds, are carried at their market value at June 30, 2025 and 2024. Investments reported as non-current represent amounts designated by the Board as held for reserves. Investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, and less external investment expenses.

***Accounts Receivable***

Accounts receivable consists primarily of noninterest-bearing amounts due from services and programs provided. The Entity uses the reserve method for accounting for credit losses. The allowance for credit losses is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible.

During the year ended June 30, 2025, the Entity adopted ASU 2025-05 *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets*, which provides a practical expedient for estimating expected credit losses on current accounts receivable and contract assets arising from revenue transactions under Topic 606.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

The Entity elected both the practical expedient and the related accounting policy election available to non-public entities. The Entity applies the practical expedient by assuming that current conditions at the balance sheet date will persist over the remaining life of the accounts receivable when forecasting expected credit losses. The Entity has also adopted an accounting policy to consider cash collections received after the balance sheet date but before the financial statements are available to be issued. Subsequent collections were evaluated through the date the financial statements were available to be issued.

As of June 30, 2025 and 2024, the estimated allowance for credit losses was \$4,000. The Entity incurred no credit loss expenses for the years ended June 30, 2025 and 2024.

***Grant Receivable***

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

***Property and Equipment***

Purchased property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Entity's policy is to capitalize expenditures for major improvements with a cost in excess of \$1,000 and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

|                           | <u>Years</u> |
|---------------------------|--------------|
| Building and improvements | 39           |
| Equipment                 | 5            |
| Furniture and fixtures    | 7-10         |

Depreciation expense was \$30,199 and \$30,196 for the years ended June 30, 2025 and 2024, respectively.

***Compensated Absences***

Full-time and part-time employees are entitled to paid vacation based on their length of employment. Employees are allowed to carry forward a maximum of 10 vacation days. Upon termination of employment, full-time employees will receive up to five days of accrued/unused vacation pay. Accrued vacation pay amounted to \$65,956 and \$68,412 as of June 30, 2025 and 2024, respectively, and is included as a liability within accrued expenses.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

***Leases***

The Entity has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, *Leases*. Under ASC 842, the Entity determines if an arrangement contains a lease at inception based on whether the Entity has the right to control the asset during the contract period and other facts and circumstances.

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

***Revenue Recognition***

The Entity recognizes contributions, donations, and other miscellaneous income when cash is received or based on donor restrictions as described previously. Investment income is recognized monthly as accrued. The Entity recognizes revenue from contracts with customers in the form of training and consultation services provided to organizations and individuals. Revenue for training and consultation services are recognized at a point in time as services are rendered. Amounts recognized are based on amounts invoiced. Payment is due upon presentation of invoice.

The Entity also has revenue derived from governmental contracts for support services provided to individuals. Revenue from governmental contracts is recognized when the Entity has met the performance requirements specified by contract provisions. For governmental contracts, services are invoiced on a monthly basis in arrears, however, a receivable may be recorded in advance of amounts invoiced if all other performance requirements have been satisfied. Payment is due upon presentation of invoice.

***Donated Services, Materials and Facilities***

The Entity receives donated time and effort from a variety of unpaid volunteers for administrative, fundraising and program services. The value of these volunteer efforts, while critical to the success of the mission, are not reflected in the financial statements because the accounting criteria for recognition of such volunteer efforts have not been satisfied.

Donated goods and professional services are recorded as both revenues and expenses at their estimated fair value as of the date received. The Entity received donated supplies and professional services in support of fundraising activities totaling \$35,489 and \$29,092 during the years ending June 30, 2025 and 2024, respectively, based on the estimated costs for similar items or services at the time of contribution.

***Advertising Costs***

Advertising costs are expensed as incurred and are reported in the statements of activities and statements of functional expenses.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

***Functional Allocation of Expenses***

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

NAMI New Hampshire classifies expenses into three overarching programs:

- **Public Education:** Provides mental health education, information, and resources to families dealing with mental illness/emotional disturbance.
- **Connect Suicide Prevention Services:** Promotes awareness and skill-building for professionals working with persons at risk of suicide.
- **Community and Public Policy Relations:** Provides education and training for family members to advocate for treatment and support services.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited. Salaries, employee benefits, payroll taxes, accounting, audit fees, legal fees, occupancy, maintenance, depreciation, equipment rental, equipment maintenance, telephone, and insurance are distributed based on a cost allocation process. Expenses are initially charged to each program or supporting function based on time and effort. Expenses associated with management and general are then allocated among the program and supporting services based on one of two criteria. The first criteria used is to allocate indirect costs based on the indirect cost rate established by the grantor. If there is no indirect rate specified, the overhead rate as it appears on the IRS form 990 of the preceding year will be used.

***Income Taxes***

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

FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of June 30, 2025 and, accordingly, does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

***Fair Value of Financial Instruments***

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

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

***Estimates***

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

***Reclassifications***

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

**NOTE 2—LIQUIDITY AND AVAILABILITY**

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested with the objective of providing a mix of income and growth, but overall to protect the organization's accumulated wealth. Investments can be made in the following securities: certificates of deposit, money market mutual funds, exchange traded funds, and corporate bonds. Sources of liquidity include cash, investments, and receivables.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Entity considers all expenditures related to its ongoing programs and activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The following table reflects the Entity's financial assets as of June 30, 2025 and 2024, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the internal board designated funds. In the event the need arises to utilize the board designated funds for liquidity purposes, the funds could be drawn upon by a vote of the Finance Committee.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

|                                                                                           | <u>2025</u>         | <u>2024</u>         |
|-------------------------------------------------------------------------------------------|---------------------|---------------------|
| Cash                                                                                      | \$ 381,392          | \$ 693,715          |
| Investments                                                                               | 2,745,274           | 2,028,182           |
| Accounts receivable, net                                                                  | 222,590             | 263,193             |
| Grants receivable                                                                         | <u>384,762</u>      | <u>373,363</u>      |
| Total Financial Assets                                                                    | 3,734,018           | 3,358,453           |
| Less:                                                                                     |                     |                     |
| Net assets with donor restrictions                                                        | -                   | -                   |
| Board designated funds                                                                    | <u>(1,133,074)</u>  | <u>(1,026,322)</u>  |
| Financial Assets Available to Meet Cash Needs<br>for General Expenditures Within One Year | <u>\$ 2,600,944</u> | <u>\$ 2,332,131</u> |

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

**NOTE 3—SIGNIFICANT CONCENTRATIONS OF CREDIT RISK**

The Entity maintains bank deposits at local financial institutions located in New Hampshire. The Entity's cash deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000 at each financial institution. As of June 30, 2025, deposits in excess of FDIC insurance limits and uninsured were \$102,080.

**NOTE 4—INVESTMENTS**

*Fair Value Measurements*

The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

**Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets at the measurement date.

**Level 2** - Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value.

*Money market funds, mutual funds, exchange traded funds, and equities:* Valued at the closing price reported on the active market on which the individual securities are traded.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

*Certificates of deposit and corporate debt securities:* Valued using a market approach valuation technique which incorporates third-party pricing services and other relevant observable information such as market interest rates, yield curves, prepayment risk and credit risk generated by market transactions involving identical or comparable assets or liabilities in valuing these types of investments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Entity believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis as of June 30, 2025 and 2024:

| Assets at Fair Value as of June 30, 2025 |                     |                  |             |                     |
|------------------------------------------|---------------------|------------------|-------------|---------------------|
|                                          | Level 1             | Level 2          | Level 3     | Total               |
| Money market mutual funds                | \$ 1,296,591        |                  |             | \$ 1,296,591        |
| Mutual funds                             | 856,817             |                  |             | 856,817             |
| Exchange traded funds                    | 514,982             |                  |             | 514,982             |
| Certificates of deposit                  |                     | \$ 33,631        |             | 33,631              |
| Corporate debt securities                |                     | 43,253           |             | 43,253              |
| Total assets at fair value               | <u>\$ 2,668,390</u> | <u>\$ 76,884</u> | <u>\$ -</u> | <u>\$ 2,745,274</u> |

| Assets at Fair Value as of June 30, 2024 |                     |                  |             |                     |
|------------------------------------------|---------------------|------------------|-------------|---------------------|
|                                          | Level 1             | Level 2          | Level 3     | Total               |
| Money market mutual funds                | \$ 1,003,098        |                  |             | \$ 1,003,098        |
| Mutual funds                             | 420,250             |                  |             | 420,250             |
| Exchange traded funds                    | 514,168             |                  |             | 514,168             |
| Certificates of deposit                  |                     | \$ 48,126        |             | 48,126              |
| Corporate debt securities                |                     | 42,540           |             | 42,540              |
| Total assets at fair value               | <u>\$ 1,937,516</u> | <u>\$ 90,666</u> | <u>\$ -</u> | <u>\$ 2,028,182</u> |

**NOTE 5—MORTGAGE NOTES PAYABLE**

At June 30, 2025 and 2024, the mortgage notes payable consist of the following:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>2025</u>       | <u>2024</u>       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| \$348,000 mortgage note payable, secured by property, payable in monthly installments of \$2,364 including interest through March 2028. Interest is fixed at 5.35% through March 2028, with interest thereafter based on the Federal Home Loan Bank of Boston Advance rate plus 3%.                                                                                                                                                              | \$ 125,246        | \$ 165,894        |
| \$140,000 mortgage note payable to the City of Concord, New Hampshire is non-interest bearing and is secured by the property. The Entity is a subrecipient of Community Development Block Grant funds which were used to create an ADA compliant community education space. Repayment of the funds will be required in the event of noncompliance with the grant. The note will be forgiven over a period of 20 years through December 31, 2034. | 77,000            | 84,000            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>\$ 202,246</u> | <u>\$ 249,894</u> |

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

Under the terms of the mortgage note payable for the property located at 87 North State Street, Concord New Hampshire, with a balance outstanding as of June 30, 2025 of \$125,246, the Entity must maintain a loan to value ratio of less than 80%. Additionally, the Entity must demonstrate a debt service coverage ratio of at least 1.00. For the year ended June 30, 2025, the Entity was in compliance with the debt requirements.

Following are the maturities of the mortgage notes payable as of June 30, 2025:

| <u>Year Ending</u><br><u>June 30,</u> | <u>Amount</u>     |
|---------------------------------------|-------------------|
| 2026                                  | \$ 22,303         |
| 2027                                  | 23,392            |
| 2028                                  | 24,674            |
| 2029                                  | 26,027            |
| 2030                                  | 27,454            |
| Thereafter                            | 1,396             |
|                                       | <u>\$ 125,246</u> |

**NOTE 6—BOARD DESIGNATED NET ASSETS**

Board designated net assets consist of the following at June 30, 2025 and 2024:

|                          | <u>2025</u>         | <u>2024</u>         |
|--------------------------|---------------------|---------------------|
| Contingency fund         | \$ 983,074          | \$ 876,322          |
| Fixed Asset fund         | 100,000             | 100,000             |
| Special Opportunity fund | 50,000              | 50,000              |
|                          | <u>\$ 1,133,074</u> | <u>\$ 1,026,322</u> |

**NOTE 7—REVENUE FROM CONTRACTS WITH CUSTOMERS**

The following tables provide information about balances of receivables, contract assets, and contract liabilities associated with contracts with customers for the years ended June 30, 2025 and 2024:

|               | <u>Receivables</u> | <u>Contract Assets</u> | <u>Contract Liabilities</u> |
|---------------|--------------------|------------------------|-----------------------------|
| June 30, 2025 | \$ 222,590         | \$ -                   | \$ -                        |
| June 30, 2024 | \$ 263,193         | \$ -                   | \$ -                        |
| July 1, 2023  | \$ 175,491         | \$ -                   | \$ -                        |

**NOTE 8—CONCENTRATION OF REVENUE RISK**

The Entity's primary source of revenues is fees and grants received from the State of New Hampshire and directly from the federal government. During the years ended June 30, 2025 and 2024, the Entity recognized revenue of \$3,852,490 and \$3,928,652, respectively, from fees and grants from governmental agencies. These represented 53% and 64% of total revenue and support without donor restrictions for the years ended June 30, 2025 and 2024, respectively. Revenue is recognized as earned under the terms of the grant agreements and is received on a cost reimbursement basis. Should the State of New Hampshire or the federal government reduce or eliminate these funding opportunities in the future, it could result in a commensurate reduction in the volume of program activities conducted by the Entity. Other support originates from training services, contributions, in-kind donations, and other income.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2025 and 2024

**NOTE 9—RETIREMENT PLAN**

The Entity has a deferred compensation retirement plan under Section 403(b) of the Internal Revenue Code. Under the terms of the plan, employee contributions are made through a salary reduction plan. During the years ending June 30, 2025 and 2024, the Entity's contribution to the plan was equal to up to 3.0% of each eligible employee's annual salary. The Entity contributed \$77,763 and \$73,014 for the years ended June 30, 2025 and 2024, respectively.

**NOTE 10—CONTINGENCIES**

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

**NOTE 11—SUBSEQUENT EVENTS**

Subsequent events have been evaluated through February 9, 2026 which is the date the financial statements were available to be issued.

SCHEDULE I

NAMI New Hampshire

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

| Federal Grantor / Pass-Through Grantor /<br>Program or Cluster Title                                                                           | Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Expenditures        |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------|
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                                                                                 |                                 |                                                 |                     |
| Received directly from U.S. Treasury Department<br>Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243                          | N/A                                             | \$ 657,348          |
| Received directly from U.S. Treasury Department<br>Congressional Directives                                                                    | 93.493                          | N/A                                             | 282,170             |
| Pass Through Payments from the University of New Hampshire<br>Block Grants for Community Mental Health Services                                | 93.958                          | #PZL0190                                        | 162,037             |
| <b>Total Department of Health and Human Services</b>                                                                                           |                                 |                                                 | <u>1,101,555</u>    |
| <b>Total Expenditures of Federal Awards</b>                                                                                                    |                                 |                                                 | <u>\$ 1,101,555</u> |

See notes to schedule of expenditures of federal awards

**NAMI NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2025

**NOTE 1—BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of NAMI New Hampshire under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of NAMI New Hampshire, it is not intended to and does not present the financial position, changes in net assets, or cash flows of NAMI New Hampshire.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to NAMI New Hampshire's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

**NOTE 3—INDIRECT COST RATE**

NAMI New Hampshire has elected to use a negotiated indirect cost rate instead of the de minimis indirect cost rate of 10-percent for awards received through October 1, 2024, and 15-percent thereafter, as allowed under the Uniform Guidance.

**NOTE 4—RELATIONSHIP TO FINANCIAL STATEMENTS**

The recognition of expenditures of federal awards has been reported in NAMI New Hampshire's financial statements as program services and management and general expenses, as applicable.

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

Independent Auditor's Report

To the Board of Directors  
NAMI New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of NAMI New Hampshire (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 9, 2026.

**Report on Internal Control Over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
February 9, 2026

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

**Independent Auditor's Report**

To the Board of Directors  
NAMI New Hampshire

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited NAMI New Hampshire's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of NAMI New Hampshire's major federal programs for the year ended June 30, 2025. NAMI New Hampshire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, NAMI New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
February 9, 2026

**NAMI New Hampshire**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

**Section I--Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes      X   no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes      X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ yes      X   no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes      X   none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes      X   no

Identification of major federal program(s):

**Assistance Listing Number(s)**

93.243

**Name of Federal Program or Cluster**

Substance Abuse and Mental Health Services - Projects of  
Regional and National Significance

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

Auditee qualified as low-risk auditee?

  X   yes    \_\_\_\_\_ no

**Section II--Financial Statement Findings**

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

**Section III--Federal Award Findings and Questioned Costs**

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



**NAMI NEW HAMPSHIRE**

**Financial Statements**

**With Schedule of Expenditures of Federal Awards**

**June 30, 2024 and 2023**

**and**

**Independent Auditor's Report**

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

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

**Schedule of Findings and Questioned Costs**

**NAMI NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
NAMI New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

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

In our opinion, the financial statements present fairly, in all material respects, the financial position of NAMI New Hampshire as of June 30, 2024 and 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NAMI New Hampshire 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 NAMI New Hampshire'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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 NAMI New Hampshire'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 NAMI New Hampshire's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

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

the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 2, 2025, on our consideration of NAMI New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NAMI New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NAMI New Hampshire's internal control over financial reporting and compliance.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
January 2, 2025

**NAMI NEW HAMPSHIRE**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2024 and 2023

|                                              | <u>2024</u>         | <u>2023</u>         |
|----------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                |                     |                     |
| <b>CURRENT ASSETS:</b>                       |                     |                     |
| Cash                                         | \$ 693,715          | \$ 202,257          |
| Investments                                  | 1,001,860           | 1,437,882           |
| Accounts receivable, net                     | 263,193             | 175,491             |
| Grants receivable                            | 373,363             | 418,116             |
| <b>TOTAL CURRENT ASSETS</b>                  | <u>2,332,131</u>    | <u>2,233,746</u>    |
| <b>PROPERTY AND EQUIPMENT:</b>               |                     |                     |
| Land                                         | 290,800             | 290,800             |
| Building and improvements                    | 1,177,690           | 1,177,690           |
| Equipment                                    | 8,218               | 8,218               |
| Furniture and fixtures                       | 604                 | 604                 |
|                                              | <u>1,477,312</u>    | <u>1,477,312</u>    |
| Less accumulated depreciation                | (282,455)           | (252,259)           |
| <b>PROPERTY AND EQUIPMENT, NET</b>           | <u>1,194,857</u>    | <u>1,225,053</u>    |
| <b>OTHER NONCURRENT ASSETS:</b>              |                     |                     |
| Investments                                  | 1,026,322           | 929,259             |
| <b>TOTAL OTHER NONCURRENT ASSETS</b>         | <u>1,026,322</u>    | <u>929,259</u>      |
| <b>TOTAL ASSETS</b>                          | <u>\$ 4,553,310</u> | <u>\$ 4,388,058</u> |
| <b>LIABILITIES AND NET ASSETS</b>            |                     |                     |
| <b>CURRENT LIABILITIES:</b>                  |                     |                     |
| Accounts payable                             | \$ 132,005          | \$ 108,662          |
| Accrued expenses                             | 368,810             | 384,731             |
| Refundable grant                             | 346,161             | 33,333              |
| Current portion of mortgage notes payable    | 19,983              | 17,022              |
| <b>TOTAL CURRENT LIABILITIES</b>             | <u>866,959</u>      | <u>543,748</u>      |
| <b>NONCURRENT LIABILITIES:</b>               |                     |                     |
| Mortgage notes payable, less current portion | 229,911             | 293,883             |
| <b>TOTAL NONCURRENT LIABILITIES</b>          | <u>229,911</u>      | <u>293,883</u>      |
| <b>TOTAL LIABILITIES</b>                     | <u>1,096,870</u>    | <u>837,631</u>      |
| <b>NET ASSETS:</b>                           |                     |                     |
| Without donor restrictions:                  |                     |                     |
| Undesignated                                 | 2,430,118           | 2,621,168           |
| Board designated                             | 1,026,322           | 929,259             |
| With donor restrictions:                     |                     |                     |
| Purpose restrictions                         | -                   | -                   |
| <b>TOTAL NET ASSETS</b>                      | <u>3,456,440</u>    | <u>3,550,427</u>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>      | <u>\$ 4,553,310</u> | <u>\$ 4,388,058</u> |

*See notes to financial statements*

**NAMI NEW HAMPSHIRE**  
**STATEMENTS OF ACTIVITIES**  
For the Years Ended June 30, 2024 and 2023

|                                                         | <u>2024</u>         | <u>2023</u>         |
|---------------------------------------------------------|---------------------|---------------------|
| <b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b> |                     |                     |
| <b>REVENUE AND SUPPORT:</b>                             |                     |                     |
| Fees and grants from governmental agencies              | \$ 3,928,652        | \$ 2,884,587        |
| Contributions                                           | 570,816             | 828,635             |
| Interest and dividends                                  | 1,783               | 21,441              |
| Unrealized gains (losses) on investments                | 142,051             | 66,148              |
| In-kind donations                                       | 29,092              | 29,187              |
| Fundraising events                                      | 186,226             | 223,030             |
| Training services                                       | 1,200,318           | 1,604,084           |
| Membership dues                                         | 3,891               | 3,557               |
| Other revenue                                           | 93,230              | 94,677              |
| Net assets released from donor restrictions             | -                   | -                   |
| <b>TOTAL REVENUE AND SUPPORT</b>                        | <u>6,156,059</u>    | <u>5,755,346</u>    |
| <b>WITHOUT DONOR RESTRICTIONS</b>                       |                     |                     |
| <b>EXPENSES:</b>                                        |                     |                     |
| <b>PROGRAM SERVICES:</b>                                |                     |                     |
| Community and Public Policy Relations                   | 330,913             | 278,839             |
| Connect Suicide Prevention Project                      | 1,078,091           | 900,271             |
| Public Education                                        | 3,643,476           | 3,122,205           |
| <b>TOTAL PROGRAM SERVICES</b>                           | <u>5,052,480</u>    | <u>4,301,315</u>    |
| <b>SUPPORTING SERVICES:</b>                             |                     |                     |
| Management and General                                  | 862,693             | 876,577             |
| Fundraising                                             | 334,873             | 405,943             |
| <b>TOTAL SUPPORTING SERVICES</b>                        | <u>1,197,566</u>    | <u>1,282,520</u>    |
| <b>TOTAL EXPENSES</b>                                   | <u>6,250,046</u>    | <u>5,583,835</u>    |
| <b>INCREASE (DECREASE) IN NET ASSETS</b>                |                     |                     |
| <b>WITHOUT DONOR RESTRICTIONS</b>                       | <u>(93,987)</u>     | <u>171,511</u>      |
| <b>CHANGE IN NET ASSETS</b>                             | <u>(93,987)</u>     | <u>171,511</u>      |
| <b>NET ASSETS - JULY 1</b>                              | <u>3,550,427</u>    | <u>3,378,916</u>    |
| <b>NET ASSETS - JUNE 30</b>                             | <u>\$ 3,456,440</u> | <u>\$ 3,550,427</u> |

*See notes to financial statements*

**NAMI NEW HAMPSHIRE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2024

|                                   | Program Services                      |                                    |                     |                        | Supporting Services    |                   |                           |                     |
|-----------------------------------|---------------------------------------|------------------------------------|---------------------|------------------------|------------------------|-------------------|---------------------------|---------------------|
|                                   | Community and Public Policy Relations | Connect Suicide Prevention Project | Public Education    | Total Program Services | Management and General | Fundraising       | Total Supporting Services | Total Expenses      |
| SALARIES AND RELATED EXPENSES:    |                                       |                                    |                     |                        |                        |                   |                           |                     |
| Salaries                          | \$ 257,150                            | \$ 414,670                         | \$ 2,580,278        | \$ 3,252,098           | \$ 548,819             | \$ 179,873        | \$ 728,692                | \$ 3,980,790        |
| Employee benefits                 | 28,627                                | 43,365                             | 321,558             | 393,550                | 71,268                 | 22,817            | 94,085                    | 487,635             |
| Payroll taxes                     | 20,147                                | 31,195                             | 202,723             | 254,065                | 32,967                 | 14,493            | 47,460                    | 301,525             |
|                                   | <u>305,924</u>                        | <u>489,230</u>                     | <u>3,104,559</u>    | <u>3,899,713</u>       | <u>653,054</u>         | <u>217,183</u>    | <u>870,237</u>            | <u>4,769,950</u>    |
| OTHER EXPENSES:                   |                                       |                                    |                     |                        |                        |                   |                           |                     |
| Accounting                        | -                                     | -                                  | -                   | -                      | 13,434                 | 3,295             | 16,729                    | 16,729              |
| Audit fees                        | -                                     | -                                  | 25                  | 25                     | 20,300                 | -                 | 20,300                    | 20,325              |
| Legal and membership fees         | 250                                   | 11,909                             | 29,595              | 41,754                 | 1,135                  | -                 | 1,135                     | 42,889              |
| Contracted services               | 3,515                                 | 504,276                            | 70,176              | 577,967                | 26,147                 | 27,257            | 53,404                    | 631,371             |
| Client services/training          | 2,504                                 | 23,092                             | 138,838             | 164,434                | -                      | -                 | -                         | 164,434             |
| Software subscriptions            | 203                                   | 1,109                              | 30,145              | 31,457                 | 20,533                 | 5,408             | 25,941                    | 57,398              |
| Staff conferences and conventions | 604                                   | 2,185                              | 2,220               | 5,009                  | 4,544                  | 1,742             | 6,286                     | 11,295              |
| Occupancy                         | 1,218                                 | 4,141                              | 13,883              | 19,242                 | 3,896                  | 1,219             | 5,115                     | 24,357              |
| Office supplies                   | 788                                   | 638                                | 25,121              | 26,547                 | 38,850                 | -                 | 38,850                    | 65,397              |
| Maintenance                       | 3,270                                 | 11,119                             | 37,283              | 51,672                 | 10,466                 | 3,270             | 13,736                    | 65,408              |
| Fundraising/Event supplies        | -                                     | -                                  | -                   | -                      | -                      | 18,166            | 18,166                    | 18,166              |
| Depreciation                      | 1,510                                 | 5,133                              | 17,211              | 23,854                 | 4,832                  | 1,510             | 6,342                     | 30,196              |
| Food supplies                     | 2,007                                 | 678                                | 3,540               | 6,225                  | 12,519                 | 12,834            | 25,353                    | 31,578              |
| Equipment rental                  | -                                     | -                                  | 1,000               | 1,000                  | 12,720                 | -                 | 12,720                    | 13,720              |
| Equipment maintenance             | -                                     | 113                                | 490                 | 603                    | 7,353                  | 188               | 7,541                     | 8,144               |
| Advertising                       | -                                     | -                                  | 1,334               | 1,334                  | -                      | -                 | -                         | 1,334               |
| Printing                          | 974                                   | -                                  | 4,936               | 5,910                  | 348                    | 1,997             | 2,345                     | 8,255               |
| Telephone and communications      | 5,173                                 | 2,269                              | 29,370              | 36,812                 | 25,217                 | 2,238             | 27,455                    | 64,267              |
| Postage and shipping              | 380                                   | 553                                | 3,214               | 4,147                  | 2,351                  | 2,516             | 4,867                     | 9,014               |
| Staff transportation              | 1,593                                 | 18,247                             | 118,984             | 138,824                | 1,729                  | 5,958             | 7,687                     | 146,511             |
| Insurance                         | 1,000                                 | 3,399                              | 11,395              | 15,794                 | 3,198                  | 1,000             | 4,198                     | 19,992              |
| In-kind goods and services        | -                                     | -                                  | -                   | -                      | -                      | 29,092            | 29,092                    | 29,092              |
| Other expenditures                | -                                     | -                                  | 157                 | 157                    | 67                     | -                 | 67                        | 224                 |
| Total                             | <u>\$ 330,913</u>                     | <u>\$ 1,078,091</u>                | <u>\$ 3,643,476</u> | <u>\$ 5,052,480</u>    | <u>\$ 862,693</u>      | <u>\$ 334,873</u> | <u>\$ 1,197,566</u>       | <u>\$ 6,250,046</u> |

See notes to financial statements

**NAMI NEW HAMPSHIRE**

## STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2023

|                                   | Program Services                      |                                    |                  |                        | Supporting Services    |             |                           |                |
|-----------------------------------|---------------------------------------|------------------------------------|------------------|------------------------|------------------------|-------------|---------------------------|----------------|
|                                   | Community and Public Policy Relations | Connect Suicide Prevention Project | Public Education | Total Program Services | Management and General | Fundraising | Total Supporting Services | Total Expenses |
| SALARIES AND RELATED EXPENSES:    |                                       |                                    |                  |                        |                        |             |                           |                |
| Salaries                          | \$ 218,072                            | \$ 317,550                         | \$ 2,149,771     | \$ 2,685,393           | \$ 648,033             | \$ 187,795  | \$ 835,828                | \$ 3,521,221   |
| Employee benefits                 | 14,795                                | 34,428                             | 273,321          | 322,544                | 71,278                 | 22,524      | 93,802                    | 416,346        |
| Payroll taxes                     | 14,711                                | 24,890                             | 159,852          | 199,453                | 68,867                 | 12,700      | 81,567                    | 281,020        |
|                                   | 247,578                               | 376,868                            | 2,582,944        | 3,207,390              | 788,178                | 223,019     | 1,011,197                 | 4,218,587      |
| OTHER EXPENSES:                   |                                       |                                    |                  |                        |                        |             |                           |                |
| Accounting                        | 815                                   | 2,605                              | 10,948           | 14,368                 | 2,754                  | 4,077       | 6,831                     | 21,199         |
| Audit fees                        | 875                                   | 2,832                              | 10,325           | 14,032                 | 2,460                  | 1,050       | 3,510                     | 17,542         |
| Legal and membership fees         | 150                                   | 1,928                              | 1,030            | 3,108                  | 3,251                  | 1,032       | 4,283                     | 7,391          |
| Contracted services               | 5,139                                 | 402,612                            | 134,776          | 542,527                | 10,838                 | 24,821      | 35,659                    | 578,186        |
| Client services/training          | 1,966                                 | 49,810                             | 84,530           | 136,306                | 1,072                  | 201         | 1,273                     | 137,579        |
| Software subscriptions            | 1,835                                 | 7,020                              | 20,451           | 29,306                 | 3,310                  | 39,199      | 42,509                    | 71,815         |
| Staff conferences and conventions | 173                                   | 1,050                              | 1,594            | 2,817                  | 4,017                  | 4,477       | 8,494                     | 11,311         |
| Occupancy                         | 1,549                                 | 4,833                              | 17,658           | 24,040                 | 5,080                  | 1,859       | 6,939                     | 30,979         |
| Office supplies                   | 2,292                                 | 7,404                              | 40,459           | 50,155                 | 6,524                  | 11,231      | 17,755                    | 67,910         |
| Maintenance                       | 4,050                                 | 1,268                              | 46,232           | 51,550                 | 24,651                 | 4,860       | 29,511                    | 81,061         |
| Fundraising/Event supplies        | -                                     | -                                  | 1,806            | 1,806                  | -                      | 25,120      | 25,120                    | 26,926         |
| Depreciation                      | 1,510                                 | 4,735                              | 17,514           | 23,759                 | 4,673                  | 1,812       | 6,485                     | 30,244         |
| Food supplies                     | 3,850                                 | 3,413                              | 13,499           | 20,762                 | 1,546                  | 15,225      | 16,771                    | 37,533         |
| Equipment rental                  | 730                                   | 2,318                              | 9,784            | 12,832                 | 2,208                  | 988         | 3,196                     | 16,028         |
| Equipment maintenance             | -                                     | -                                  | 2,925            | 2,925                  | 3,071                  | -           | 3,071                     | 5,996          |
| Advertising                       | -                                     | -                                  | 207              | 207                    | -                      | -           | -                         | 207            |
| Printing                          | 1,775                                 | -                                  | 381              | 2,156                  | 234                    | 7,500       | 7,734                     | 9,890          |
| Telephone and communications      | 2,113                                 | 6,179                              | 41,872           | 50,164                 | 3,198                  | 2,715       | 5,913                     | 56,077         |
| Postage and shipping              | 713                                   | 128                                | 2,599            | 3,440                  | 1,621                  | 3,685       | 5,306                     | 8,746          |
| Staff transportation              | 681                                   | 22,007                             | 68,756           | 91,444                 | 3,919                  | 2,631       | 6,550                     | 97,994         |
| Insurance                         | 1,045                                 | 3,261                              | 11,915           | 16,221                 | 3,428                  | 1,254       | 4,682                     | 20,903         |
| In-kind goods and services        | -                                     | -                                  | -                | -                      | -                      | 29,187      | 29,187                    | 29,187         |
| Other expenditures                | -                                     | -                                  | -                | -                      | 544                    | -           | 544                       | 544            |
| Total                             | \$ 278,839                            | \$ 900,271                         | \$ 3,122,205     | \$ 4,301,315           | \$ 876,577             | \$ 405,943  | \$ 1,282,520              | \$ 5,583,835   |

*See notes to financial statements*

**NAMI NEW HAMPSHIRE**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2024 and 2023

|                                                          | <u>2024</u>       | <u>2023</u>       |
|----------------------------------------------------------|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>             |                   |                   |
| Cash received from grants, contributions, and contracts  | \$ 6,246,012      | \$ 5,756,968      |
| Interest income received                                 | 1,783             | 21,441            |
| Cash paid to employees                                   | (3,996,711)       | (3,501,829)       |
| Cash paid to suppliers and others                        | (2,176,263)       | (2,000,088)       |
| Interest paid                                            | (10,362)          | (12,237)          |
| Net Cash Provided by Operating Activities                | <u>64,459</u>     | <u>264,255</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>             |                   |                   |
| Purchase of investments                                  | -                 | (697,804)         |
| Sale of investments                                      | 481,010           | 100,000           |
| Net Cash Provided (Used) by Investing Activities         | <u>481,010</u>    | <u>(597,804)</u>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>             |                   |                   |
| Payments on mortgage notes payable                       | (54,011)          | (16,137)          |
| Net Cash Used for Financing Activities                   | <u>(54,011)</u>   | <u>(16,137)</u>   |
| Net Increase (Decrease) in Cash                          | 491,458           | (349,686)         |
| Cash, beginning of year                                  | 202,257           | 551,943           |
| Cash, ending of year                                     | <u>\$ 693,715</u> | <u>\$ 202,257</u> |
| <b>Supplemental Disclosure of Non-cash Transactions:</b> |                   |                   |
| Unrealized gains on investments                          | \$ 142,051        | \$ 66,148         |
| Forgiveness of debt                                      | 7,000             | 7,000             |
|                                                          | <u>\$ 149,051</u> | <u>\$ 73,148</u>  |

See notes to financial statements

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Years Ended June 30, 2024 and 2023

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Organization and Purpose***

NAMI New Hampshire (National Alliance on Mental Illness) was founded as a nonprofit corporation in 1982 and is committed to improving the lives of all people affected by mental illness and suicide through support, education and advocacy. As a grassroots coalition of people living with mental illness and their families, NAMI NH has over 40 years of service to Granite State children, transition age youth, adults, and seniors, offering statewide activities which provide education/training and support to individuals, families and communities. The organization also promotes and provides advocacy and empowerment at the individual/family level as well as at the systems level by offering members, volunteers, and stakeholders training and graduated opportunities to build confidence in advocacy and leadership skills. Last year, NAMI NH provided support, education and advocacy to over 12,000 individuals. The financial support for these programs and activities comes from a variety of sources that include governmental and private foundation grants, contract services, donations, and membership dues.

We envision a future where people affected by mental illness have hope, help, and health, and are able to:

- Access the supports and evidence-based treatment necessary for recovery;
- Have a lifespan that is not cut short by suicide or co-occurring conditions; and
- Reach their full potential, living in their communities free from discrimination.

In support of our mission, NAMI NH is dedicated to providing support, education and advocacy equitably without discrimination against, or harassment of, any person on the basis of race, color, national origin, language, religion, sex, age, disability, citizenship, marital status, creed, sexual orientation, gender expression or gender identity (individuals' preferred gender will be respected, and individuals will be referred to by their name and pronoun of choice, whenever feasible) or any other characteristic protected by federal or state law. Any such discrimination or harassment is prohibited and will not be tolerated.

***Accounting Policies***

The accounting policies of NAMI New Hampshire conform to accounting principles generally accepted in the United States of America as applicable to non-profit entities except as indicated hereafter. The following is a summary of significant accounting policies.

***Basis of Accounting***

The financial statements have been prepared on the accrual basis of accounting.

***Basis of Presentation***

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

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

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

***Recognition of Donor Restrictions***

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

***Donated Services, Materials and Facilities***

NAMI New Hampshire receives significant volunteer time and efforts. The value of these volunteer efforts, while critical to the success of its mission, is not reflected in the financial statements because the accounting criteria for recognition of such volunteer efforts have not been satisfied.

Donated goods and professional services are recorded as both revenues and expenses at their estimated fair value. The Entity received donated supplies and professional services in support of fundraising activities totaling \$29,092 and \$29,187 during the years ending June 30, 2024 and 2023, respectively.

***Functional Allocation of Expenses***

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

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited. Salaries, employee benefits, payroll taxes, accounting, audit fees, legal fees, occupancy, maintenance, depreciation, equipment rental, equipment maintenance, telephone, and insurance are distributed based on a cost allocation process. Expenses are initially charged to each program or supporting function based on time and effort. Expenses associated with management and general are then allocated among the program and supporting services based on one of two criteria. The first criteria used is to allocate indirect costs based on the indirect cost rate established by the grantor. If there is no indirect rate specified, the overhead rate as it appears on the IRS form 990 of the preceding year will be used.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

***Cash and Cash Equivalents***

For the purpose of the statements of cash flows, cash and equivalents consists of demand deposits, cash on hand and all highly liquid investments with an original maturity of 90 days or less.

***Investments***

Investments, which consist principally of money market accounts, certificates of deposits, mutual funds, and exchange traded funds, are carried at their market value at June 30, 2024 and 2023. Investments reported as non-current represent amounts designated by the Board as held for reserves. Unrealized gains and losses on investments are reflected in the statements of activities.

***Accounts Receivable***

Accounts receivable consist primarily of noninterest-bearing amounts due from services and programs. The allowance for uncollectible accounts receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. Additionally, management has recognized an allowance for credit losses based on estimated non-payments. As of June 30, 2024 and 2023, the estimated allowance for uncollectible accounts receivable was \$4,000. The Entity incurred no credit loss expenses for the years ended June 30, 2024 and 2023.

***Property and Equipment***

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Entity's policy is to capitalize expenditures for major improvements with a cost in excess of \$1,000 and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

|                           | <u>Years</u> |
|---------------------------|--------------|
| Building and improvements | 39           |
| Equipment                 | 5            |
| Furniture and fixtures    | 7-10         |

Depreciation expense was \$30,196 and \$30,244 for the years ended June 30, 2024 and 2023, respectively.

***Compensated Absences***

Full-time and part-time employees are entitled to paid vacation based on their length of employment. Employees are allowed to carry forward a maximum of 10 vacation days. Upon termination of employment, full-time employees will receive up to five days of accrued/unused vacation pay. Accrued vacation pay amounted to \$68,412 and \$58,356 as of June 30, 2024 and 2023, respectively.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

***Income Taxes***

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

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

***Estimates***

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

***Fair Value of Financial Instruments***

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

***Revenue Recognition***

The Entity recognizes contributions, donations, and other miscellaneous income when cash is received or based on donor restrictions as described previously. Interest income is recognized monthly as accrued. The Entity recognizes revenue from contracts with customers in the form of training and consultation services provided to organizations and individuals. Revenue for training and consultation services are recognized at a point in time as services are rendered. Amounts recognized are based on amounts invoiced. Payment is due on presentation of invoice.

The Entity also has revenue derived from governmental contracts for support services provided to individuals. Revenue from governmental contracts is recognized when the Entity has met the performance requirements specified by contract provisions. For governmental contracts, services are invoiced on a monthly basis in arrears, however, a receivable may be recorded in advance of amounts invoiced if all other performance requirements have been satisfied. Payment is due on presentation of invoice.

**NOTE 2—ADOPTION OF ACCOUNTING STANDARDS**

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

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

**NOTE 3—LIQUIDITY AND AVAILABILITY**

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested with the objective of providing a mix of income and growth, but overall to protect the organization's accumulated wealth. Investments can be made in the following securities: certificates of deposit, money market mutual funds, exchange traded funds, and corporate bonds. Sources of liquidity include cash, investments, and accounts receivable.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Entity considers all expenditures related to its ongoing programs and activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The following table reflects the Entity's financial assets as of June 30, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the internal board designated funds. In the event the need arises to utilize the board designated funds for liquidity purposes, the funds could be drawn upon by a vote of the Finance Committee.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the financial position date, comprise the following:

|                                                                                           | 2024                | 2023                |
|-------------------------------------------------------------------------------------------|---------------------|---------------------|
| Cash                                                                                      | \$ 693,715          | \$ 202,257          |
| Investments                                                                               | 2,028,182           | 2,367,141           |
| Accounts receivable, net                                                                  | 263,193             | 175,491             |
| Grants receivable                                                                         | <u>373,363</u>      | <u>418,116</u>      |
| Total Financial Assets                                                                    | 3,358,453           | 3,163,005           |
| Less:                                                                                     |                     |                     |
| Net assets with donor restrictions                                                        | -                   | -                   |
| Board designated funds                                                                    | <u>(1,026,322)</u>  | <u>(929,259)</u>    |
| Financial Assets Available to Meet Cash Needs<br>for General Expenditures Within One Year | <u>\$ 2,332,131</u> | <u>\$ 2,233,746</u> |

**NOTE 4—SIGNIFICANT CONCENTRATIONS OF CREDIT RISK**

The Entity maintains bank deposits at local financial institutions located in New Hampshire. The Entity's cash deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000 at each financial institution. As of June 30, 2024, deposits in excess of FDIC insurance limits and uninsured were \$377,994.

**NOTE 5—INVESTMENTS**

Fair Value Measurements

The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820), which establishes a framework for measuring fair value. That

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

**Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets at the measurement date.

**Level 2** - Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value.

*Money market funds, mutual funds, exchange traded funds, and equities:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Certificates of deposit and corporate debt securities:* Valued using a market approach valuation technique which incorporates third-party pricing services and other relevant observable information such as market interest rates, yield curves, prepayment risk and credit risk generated by market transactions involving identical or comparable assets or liabilities in valuing these types of investments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Entity believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value as of June 30, 2024 and 2023:

| Assets at Fair Value as of June 30, 2024 |                     |                  |                |                     |
|------------------------------------------|---------------------|------------------|----------------|---------------------|
|                                          | <u>Level 1</u>      | <u>Level 2</u>   | <u>Level 3</u> | <u>Total</u>        |
| Money market mutual funds                | \$ 1,003,098        |                  |                | \$ 1,003,098        |
| Mutual funds                             | 420,250             |                  |                | 420,250             |
| Exchange traded funds                    | 514,168             |                  |                | 514,168             |
| Certificates of deposit                  |                     | \$ 48,126        |                | 48,126              |
| Corporate debt securities                |                     | 42,540           |                | 42,540              |
| Total assets at fair value               | <u>\$ 1,937,516</u> | <u>\$ 90,666</u> | <u>\$ -</u>    | <u>\$ 2,028,182</u> |

| Assets at Fair Value as of June 30, 2023 |                     |                   |                |                     |
|------------------------------------------|---------------------|-------------------|----------------|---------------------|
|                                          | <u>Level 1</u>      | <u>Level 2</u>    | <u>Level 3</u> | <u>Total</u>        |
| Money market mutual funds                | \$ 1,140,464        |                   |                | \$ 1,140,464        |
| Mutual funds                             | 431,478             |                   |                | 431,478             |
| Exchange traded funds                    | 411,053             |                   |                | 411,053             |
| Certificates of deposit                  |                     | \$ 379,152        |                | 379,152             |
| Corporate debt securities                |                     | 4,994             |                | 4,994               |
| Total assets at fair value               | <u>\$ 1,982,995</u> | <u>\$ 384,146</u> | <u>\$ -</u>    | <u>\$ 2,367,141</u> |

**NOTE 6—MORTGAGE NOTES PAYABLE**

At June 30, 2024 and 2023, the mortgage notes payable consist of the following:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>2024</u>       | <u>2023</u>       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| \$348,000 mortgage note payable, secured by property, payable in monthly installments of \$2,364 including interest through March 2028. Interest is fixed at 5.35% through March 2028, with interest thereafter based on the Federal Home Loan Bank of Boston Advance rate plus 3%.                                                                                                                                                              | \$ 165,894        | \$ 219,905        |
| \$140,000 mortgage note payable to the City of Concord, New Hampshire is non-interest bearing and is secured by the property. The Entity is a subrecipient of Community Development Block Grant funds which were used to create an ADA compliant community education space. Repayment of the funds will be required in the event of noncompliance with the grant. The note will be forgiven over a period of 20 years through December 31, 2034. | 84,000            | 91,000            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>\$ 249,894</u> | <u>\$ 310,905</u> |

Under the terms of the mortgage note payable for the property located at 87 North State Street, Concord New Hampshire, with a balance outstanding as of June 30, 2024 of \$165,894, the Entity must maintain a loan to value ratio of less than 80%. Additionally, the Entity must demonstrate a debt service coverage ratio of at least 1.00. For the year ended June 30, 2024, the requirement to maintain a debt service coverage ratio compliance of at least 1.00 was waived by the lender.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

Following are the maturities of the mortgage notes payable as of June 30, 2024:

| <u>Year Ending</u><br><u>June 30,</u> | <u>Amount</u>     |
|---------------------------------------|-------------------|
| 2025                                  | \$ 19,983         |
| 2026                                  | 21,079            |
| 2027                                  | 22,235            |
| 2028                                  | 23,454            |
| 2029                                  | 24,741            |
| Thereafter                            | 54,402            |
|                                       | <u>\$ 165,894</u> |

**NOTE 7—BOARD DESIGNATED NET ASSETS**

Board designated net assets consist of the following at June 30, 2024 and 2023:

|                          | <u>2024</u>         | <u>2023</u>       |
|--------------------------|---------------------|-------------------|
| Contingency fund         | \$ 876,322          | \$ 779,259        |
| Fixed Asset fund         | 100,000             | 100,000           |
| Special Opportunity fund | 50,000              | 50,000            |
|                          | <u>\$ 1,026,322</u> | <u>\$ 929,259</u> |

**NOTE 8—REVENUE FROM CONTRACTS WITH CUSTOMERS**

The following tables provide information about balances of receivables, contract assets, and contract liabilities associated with contracts with customers for the years ended June 30, 2024 and 2023:

|               | <u>Receivables</u> | <u>Contract Assets</u> | <u>Contract Liabilities</u> |
|---------------|--------------------|------------------------|-----------------------------|
| June 30, 2024 | \$ 263,193         | \$ -                   | \$ -                        |
| June 30, 2023 | \$ 175,491         | \$ -                   | \$ -                        |
| July 1, 2022  | \$ 268,685         | \$ -                   | \$ -                        |

**NOTE 9—CONCENTRATION OF REVENUE RISK**

The Entity's primary source of revenues is fees and grants received from the State of New Hampshire and directly from the federal government. During the years ended June 30, 2024 and 2023, the Entity recognized revenue of \$3,928,652 and \$2,884,587, respectively, from fees and grants from governmental agencies. These represented 64% and 50% of total revenue and support without donor restrictions for the years ended June 30, 2024 and 2023, respectively. Revenue is recognized as earned under the terms of the grant agreements and is received on a cost reimbursement basis. Other support originates from training services, contributions, in-kind donations, and other income.

**NOTE 10—RETIREMENT PLAN**

The Entity has a deferred compensation retirement plan under Section 403(b) of the Internal Revenue Code. Under the terms of the plan, employee contributions are made through a salary reduction plan.

**NAMI NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2024 and 2023

During the years ending June 30, 2024 and 2023, the Entity's contribution to the plan was equal to up to 3.0% of each eligible employee's annual salary. The Entity contributed \$73,014 and \$65,021 for the years ended June 30, 2024 and 2023, respectively.

**NOTE 11—CONTINGENCIES**

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

**NOTE 12—SUBSEQUENT EVENTS**

Subsequent events have been evaluated through January 2, 2025 which is the date the financial statements were available to be issued.

**SCHEDULE I**  
**NAMI New Hampshire**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2024

| Federal Grantor / Pass-Through Grantor /<br>Program or Cluster Title                        | Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Expenditures        |
|---------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------|
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                              |                                 |                                                 |                     |
| Received directly from U.S. Treasury Department                                             |                                 |                                                 |                     |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243                          | N/A                                             | \$ 946,526          |
| Pass Through Payments from the City of Manchester, New Hampshire                            |                                 |                                                 |                     |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243                          | #IH79SM082210-04                                | <u>13,664</u>       |
|                                                                                             |                                 |                                                 | <u>960,190</u>      |
| Received directly from U.S. Treasury Department                                             |                                 |                                                 |                     |
| Congressional Directives                                                                    | 93.493                          | N/A                                             | <u>109,235</u>      |
| Pass Through Payments from the University of New Hampshire                                  |                                 |                                                 |                     |
| Block Grants for Community Mental Health Services                                           | 93.958                          | #PZL0190                                        | <u>137,082</u>      |
| <b>Total Department of Health and Human Services</b>                                        |                                 |                                                 | <u>1,206,507</u>    |
| <b>Total Expenditures of Federal Awards</b>                                                 |                                 |                                                 | <u>\$ 1,206,507</u> |

See notes to schedule of expenditures of federal awards

**NAMI NEW HAMPSHIRE**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2024

**NOTE 1—BASIS OF PRESENTATION**

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

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to NAMI New Hampshire's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

**NOTE 3—INDIRECT COST RATE**

NAMI New Hampshire has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4—RELATIONSHIP TO FINANCIAL STATEMENTS**

The recognition of expenditures of federal awards has been reported in the NAMI New Hampshire's financial statements as program services and management and general expenses, as applicable.

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

Independent Auditor's Report

To the Board of Directors  
NAMI New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of NAMI New Hampshire (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 2, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Vachon Clukey & Company PC*

Manchester, New Hampshire  
January 2, 2025

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

**Independent Auditor's Report**

To the Board of Directors  
NAMI New Hampshire

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

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

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Nashon Clukay & Company PC*

Manchester, New Hampshire

January 2, 2025

**NAMI New Hampshire**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2024**

**Section I--Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes        X   no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes        X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes        X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ yes        X   no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes        X   none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes        X   no

Identification of major federal program(s):

**Assistance Listing Number(s)**

93.243

**Name of Federal Program or Cluster**

Substance Abuse and Mental Health Services - Projects of  
Regional and National Significance

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

Auditee qualified as low-risk auditee?

  X   yes      \_\_\_\_\_ no

## **Section II--Financial Statement Findings**

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

## **Section III--Federal Award Findings and Questioned Costs**

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

## CERTIFICATE OF AUTHORITY

I, Cheryl Guerin, hereby certify that:

1. I am a duly elected Officer of NAMI New Hampshire.

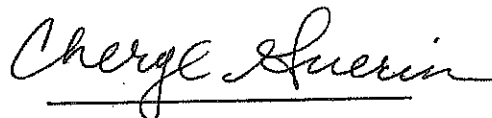
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 25, 2026, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Susan Stearns Executive Director (may list more than one person)

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority 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: August 25, 2026



Signature of Elected Officer  
Name: Cheryl Guerin  
Title: President Board of Directors  
NAMI New Hampshire



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/20/2026

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).

|                                                                                                                 |                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PRODUCER</b><br>E & S Insurance Services LLC<br>21 Meadowbrook Lane<br>P O Box 7425<br>Gilford NH 03247-7425 | <b>CONTACT NAME:</b> Eleanor Spinazzola<br><b>PHONE (A/C, No, Ext):</b> (803) 293-2791<br><b>E-MAIL ADDRESS:</b> Eleanorspinazzola@esinsurance.net<br><b>FAX (A/C, No):</b> (803) 293-7188                      |
| <b>INSURED</b><br>National Alliance on Mental Illness, NAMI-NH<br>85 North State Street<br>Concord NH 03301     | <b>INSURER(S) AFFORDING COVERAGE</b><br><b>INSURER A:</b> Philadelphia Insurance Co<br><b>INSURER B:</b> Wesco Insurance Co<br><b>INSURER C:</b><br><b>INSURER D:</b><br><b>INSURER E:</b><br><b>INSURER F:</b> |
|                                                                                                                 | <b>NAIC #</b><br>25011                                                                                                                                                                                          |

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

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

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                    | ADDL SUBR INSD WVD | POLICY NUMBER   | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                                                        |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br>OTHER: |                    | PHPK2868445-006 | 05/07/2026              | 05/07/2027              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 3,000,000<br>PRODUCTS - COMP/OP AGG \$ 3,000,000<br>AbMol Cnslr, ClassSp \$ 1,000,000 |
| A        | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY<br><input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY                        |                    | PHPK2868445-006 | 05/07/2026              | 05/07/2027              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$                                                                                                                     |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB<br><input type="checkbox"/> EXCESS LIAB<br>DED <input checked="" type="checkbox"/> RETENTION \$ 10,000<br>OCCUR<br>CLAIMS-MADE                                                                                                                     |                    | PHUB905005-006  | 05/07/2026              | 05/07/2027              | EACH OCCURRENCE \$ 1,000,000<br>AGGREGATE \$                                                                                                                                                                                                                                  |
| B        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                        | Y/N<br>N           | WWC3808923      | 10/10/2025              | 10/10/2026              | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 500,000<br>E.L. DISEASE - EA EMPLOYEE \$ 500,000<br>E.L. DISEASE - POLICY LIMIT \$ 500,000                                                                           |

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

**CERTIFICATE HOLDER****CANCELLATION**

|                                                                     |                                                                                                                                                                                                        |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NH Department of Corrections<br>105 Pleasant St<br>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.<br><b>AUTHORIZED REPRESENTATIVE</b><br> |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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# State of New Hampshire

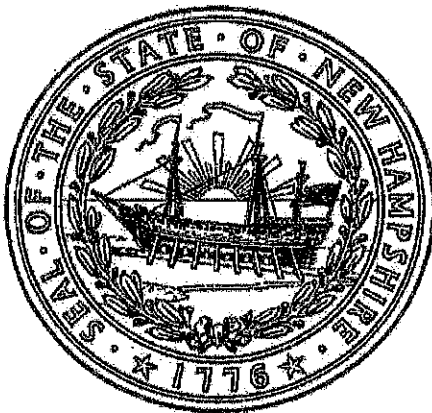
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NAMI NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 24, 1982. 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: 62349

Certificate Number: 0008005146



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 26th day of August A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a circular stamp that partially overlaps the seal.

David M. Scanlan  
Secretary of State

**State of NH, Department of Corrections  
Mental Health and Co-Occurring Disorder Training**

**Transmittal Letter**

Date: **08/25/2026**

Insert name of Signor] **Susan L. Stearns**, on behalf of **NAMI New Hampshire** [insert name of entity (collectively referred to as "Contractor") hereby executes this contract as described for the provision of mental health training to the NHDOC correctional staff. In accordance with the price limitation as indicated in the General Provisions (P-37 1.8) and the Scope of Services as outlined in Exhibit B.

The Contractor attests to the fact that:

1. The Contractor has not altered any of the language or other provisions contained in the Proposal document.
2. The Proposal was established without collusion with other parties.
3. The Contractor has read and fully understands this Contract, and the terms and conditions including but not limited to the Scope of Services in Exhibit B.
4. Contractor attests that no new terms and conditions have been added, and no existing terms and conditions have been deleted or modified from the Mental Health and Co-Occurring Disorder Training Agreement, used in the Contractor's Proposal.
5. In accordance with RSA 21-I:11-c, the undersigned Contractor certifies that neither the Contractor nor any of its subsidiaries, affiliates or principal officers (principal officers refer to individuals with management responsibility for the entity or association):
  - a. Has, within the past 2 years, been convicted of, or pleaded guilty to, a violation of RSA 356:2, RSA 356:4, or any state or federal law or county or municipal ordinance prohibiting specified bidding practices, or involving antitrust violations, which has not been annulled;
  - b. Has been prohibited, either permanently or temporarily, from participating in any public works project pursuant to RSA 638:20;
  - c. Has previously provided false, deceptive, or fraudulent information on a contractor code number application form, or any other document submitted to the state of New Hampshire, which information was not corrected as of the time of the filing a bid, proposal, or quotation;
  - d. Is currently debarred from performing work on any project of the federal government or the government of any state;
  - e. Has, within the past 2 years, failed to cure a default on any contract with the federal government or the government of any state;
  - f. Is presently subject to any order of the department of labor, the department of employment security, or any other state department, agency, board, or commission, finding that the applicant is not in compliance with the requirements of the laws or rules that the department, agency, board, or commission is charged with implementing;
  - g. Is presently subject to any sanction or penalty finally issued by the department of labor, the department of employment security, or any other state department, agency, board, or commission, which sanction or penalty has not been fully discharged or fulfilled;
  - h. Is currently serving a sentence or is subject to a continuing or unfulfilled penalty for any crime or violation noted in this section;
  - i. Has failed or neglected to advise the division of any conviction, plea of guilty, or finding relative to any crime or violation noted in this section, or of any debarment, within 30 days of such conviction, plea, finding, or debarment; or
  - j. Has been placed on the debarred parties list described in RSA 21-I:11-c within the past year.

This document shall be signed by a person who is authorized to legally obligate the responding Contractor. A signature on this document indicates that all State of New Hampshire terms and conditions are accepted by the responding Contractor and that any and all other terms and conditions submitted by the responding Contractor are null and void, even if such terms and conditions have terminology to the contrary. The responding Contractor shall also be subject to State of New Hampshire terms and conditions as stated.

Authorized Signor's Signature:



Authorized Signor's Title:

Executive Director

Date: **08/25/2026**

*State of NH, Department of Corrections  
Mental Health and Co-Occurring Disorder Training*

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**Contractor's Official Point of Contact Information**

Title of Contract Signatory (above): Executive Director

Contract Signatory Telephone Number: 603-738-5843

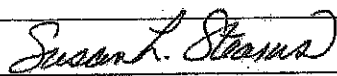
Contract Signatory E-Mail: sstearns@naminh.org

Address of Contract Signatory: 85 North State Street  
Concord, NH 03301

Contact Person (if different from Contract Signatory): \_\_\_\_\_

Contact Person E-Mail: \_\_\_\_\_

URL: naminh.org

Contract Signatory Signature (above): 

NH DEPARTMENT OF CORRECTIONS  
ADMINISTRATIVE RULES

Cor 307 Items Considered Contraband. Contraband shall consist of:

- a) Any substance or item whose possession is unlawful for the person or the general public possessing it including but not limited to:
  - (1) narcotics
  - (2) controlled drugs or
  - (3) automatic or concealed weapons possessed by those not licensed to have them.
- b) Any firearm, simulated firearm, or device designed to propel or guide a projectile against a person, animal or target.
- c) Any bullets, cartridges, projectiles or similar items designed to be projected against a person, animal or target.
- d) Any explosive device, bomb, grenade, dynamite or dynamite cap or detonating device including primers, primer cord, explosive powder or similar items or simulations of these items.
- e) Any drug item, whether medically prescribed or not, in excess of a one day supply or in such quantities that a person would suffer intoxication or illness if the entire available quantity were consumed alone or in combination with other available substances.
- f) Any intoxicating beverage.
- g) Sums of money or negotiable instruments in excess of \$100.00.
- h) Lock-picking kits or tools or instruments on picking locks, making keys or obtaining surreptitious entry or exit.
- i) The following types of items in the possession of an individual who is not in a vehicle, but shall not be contraband stored in a secured vehicle:
  - (1) knives and knife-like weapons, clubs and club-like weapons,
  - (2) tobacco, alcohol, drugs including prescription drugs unless prior approval is granted in writing by the facility Warden/designee, or Director/designee,
  - (3) maps of the prison vicinity or sketches or drawings or pictorial representations of the facilities, its grounds or its vicinity,
  - (4) pornography or pictures of visitors or prospective visitors undressed,
  - (5) radios capable of monitoring or transmitting on the police band in the possession of other than law enforcement officials,
  - (6) identification documents, licenses and credentials not in the possession of the person to whom properly issued,
  - (7) ropes, saws, grappling hooks, fishing line, masks, artificial beards or mustaches, cutting wheels or string rope or line impregnated with cutting material or similar items to facilitate escapes,
  - (8) balloons, condoms, false-bottomed containers or other containers which could facilitate transfer of contraband.

COR 307.02 Contraband on prison grounds is prohibited. The possession, transport, introduction, use, sale or storage of contraband on the prison grounds without prior approval of the commissioner of corrections or his designee is prohibited under the provision of RSA 622:24 and RSA 622:25.

COR 307.03 Searches and Inspections Authorized.

- a) Any person or property on state prison grounds shall be subject to search to discover contraband...

Travel onto prison grounds shall constitute implied consent to search for contraband. In such cases where implied consent exists, the visitor will be given a choice of either consenting to the search or immediately leaving the prison grounds. Nothing in this rule however, prevents non-consensual searches in situations where probable cause exists to believe that the visitor is or had attempted to introduce contraband into the prison pursuant to the law of New Hampshire concerning search, seizure and arrest.

- b) All motor vehicles parked on prison grounds shall be locked and have the keys removed. Custodial personnel shall check to insure that vehicles are locked and shall visually inspect the plain view interior of the vehicles. Vehicles discovered unlocked shall be searched to insure that no contraband is present. Contraband discovered during searches shall be confiscated for evidence, as shall contraband discovered during plain view inspections.
- c) All persons entering the facilities to visit with residents or staff, or to perform services at the facilities or to tour the facilities shall be subject to having their persons checked. All items and clothing carried into the institution shall be searched for contraband.

Susan L Stearns

Name



Signature

08/25/2026

Date

NH DEPARTMENT OF CORRECTIONS  
RULES OF CONDUCT FOR PERSONS PROVIDING CONTRACT SERVICES

1. Engaging in any of the following activities with persons under departmental control is strictly prohibited:
  - a. Any contact, including correspondence, other than the performance of your services for which you have been contracted.
  - b. Giving or selling of anything
  - c. Accepting or buying anything
2. Any person providing contract services who is found to be under the influence of intoxicants or drugs will be removed from facility grounds and barred from future entry to NH Department of Corrections property.
3. Possession of any item considered to be contraband as defined in the New Hampshire code of Administrative Rules, Part COR 307 is a violation of the rules and the laws of the State of New Hampshire and may result in legal action under RSA 622:24 or other statutes.
4. In the event of any emergency situation, i.e., fire, disturbance, etc., you will follow the instructions of the escorting staff or report immediately to the closest available staff.
5. All rules, regulations and policies of the NH Department of Corrections are designed for the safety of the staff, visitors and residents, the security of the facility and an orderly flow of necessary movement and activities. If unsure of any policy and procedure, ask for immediate assistance from a staff member.
6. Harassment and discrimination directed toward anyone based on sex, race, creed, color, national origin or age are illegal under federal and state laws and will not be tolerated in the work place. Maintenance of a discriminatory work environment is also prohibited. Everyone has a duty to observe the law and will be subject to removal for failing to do so.
7. During the performance of your services you are responsible to the facility administrator, and by your signature below, agree to abide by all the rules, regulations, policies and procedures of the NH Department of Corrections and the State of New Hampshire.
8. In lieu of Contracted staff participating in the Corrections Academy, the Vendor through the Commissioner or his designees will establish a training/orientation facilitated by the Vendor to supplement this requirement and appropriate orient Vendor staff to the rules, regulations, policies and procedures of the Department of Corrections and the State of New Hampshire.

Susan L. Stearns

\_\_\_\_\_  
Name

  
\_\_\_\_\_  
Signature

08/25/2026

\_\_\_\_\_  
Date

NH DEPARTMENT OF CORRECTIONS  
CONFIDENTIALITY OF INFORMATION AGREEMENT

I understand and agree that all employed by the organization/agency I represent must abide by all rules, regulations and laws of the State of New Hampshire and the NH Department of Corrections that relate to the confidentiality of records and all other privileged information.

I further agree that all employed by or subcontracted through the organization I represent are not to discuss any confidential or privileged information with family, friends or any persons not professionally involved with the NH Department of Corrections. If inmates or residents of the NH Department of corrections, or, anyone outside of the NH Department of Corrections' employ approaches any of the organization's employees or subcontractors and requests information, the staff/employees of the organization I represent will immediately contact their supervisor, notify the NH Department of Corrections, and file an incident report or statement report with the appropriate NH Department of Corrections representative.

Any violation of the above may result in immediate termination of any and all contractual obligations.

Susan L. Stearns

\_\_\_\_\_  
Name

  
\_\_\_\_\_  
Signature

08/25/2026

\_\_\_\_\_  
Date



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF CORRECTIONS

**ACKNOWLEDGEMENT OF PRISON RAPE ELIMINATION ACT EDUCATION /  
INFORMATION PURSUANT TO PPD 379.00 and 28 CFR 115.32 FOR LEVEL III  
CONTRACTORS & NH STATE EMPLOYEES<sup>1</sup>**

The Prison Rape Elimination Act (PREA) is a federally mandated initiative to prisons, jails, and those who supervise offenders in the community to establish a **zero - tolerance** policy against sexual assault on inmates within those systems. PREA incidents involve the following conduct:

- Inmate-on-inmate sexual assault, sexual harassment, or abusive sexual contact; and,
- Staff sexual abuse, sexual harassment

PREA aims to curb prison rape through a "zero tolerance" policy, as well as through research and information gathering. The New Hampshire Department of Corrections (NHDOC) has zero tolerance relating to the sexual assault/rape of inmates and recognizes inmates who are sexually abused or sexually harassed as crime victims. Due to this recognition and adherence to the federal Prison Rape Elimination Act (PREA) of 2003, the NH Department of Corrections extends the "zero tolerance" policy to the following:

- Contractor/subcontractor sexual abuse, sexual harassment, and/or assault of an inmate
- Other State agency employee sexual abuse, sexual harassment, and/or assault of an inmate

As a contractor and/or subcontractor of the NHDOC, or the employee of another agency of the State of New Hampshire, I acknowledge that I have been provided information on the Prison Rape Elimination Act (PREA), and have been informed that as a contractor and/or subcontractor of the NHDOC, or the employee of another agency of the State of New Hampshire, sexual conduct between myself and a inmate is prohibited. Sexual harassment or sexual misconduct involving a inmate may also be a violation of RSAs 632-A:2, 632-A:3 and 632-A:4, Chapter 632-A: Sexual Assault and Related Offenses, and result in criminal prosecution.

As contractor and/or subcontractor of the NHDOC, or another agency of the State of New Hampshire, I understand that I shall inform all employees of the contractor and/or subcontractor, or employees of another state agency, to adhere to all policies relating to: PREA, RSAs 632-A:2, 632-A:3 and 632-A:4, and the departmental policies including NHDOC PPD 379, NHDOC Administrative Rules, Conduct and Confidentiality information regarding my conduct, reporting of incidents and treatment of those under supervision of the NH Department of Corrections (Ref. RSA Chapter 632-A, NHDOC PPD 379 and Administrative Rules, Rules of Conduct for persons Providing Contract Services, Confidentiality of Information Agreement).

Name: Susan L. Stearns Date: 08/25/2026

Signature: *Susan L. Stearns* Company/Organization: NAMI New Hampshire

<sup>1</sup> All Departments Other than NH Department of Corrections employees

**NH DEPARTMENT OF CORRECTIONS**  
**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

**(1) Definitions**

a. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.

b. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.

c. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.

d. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191.

e. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).

f. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

g. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

h. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.

i. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.

j. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.

k. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time.

**(2) Use and Disclosure of Protected Health Information**

a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

b. Business Associate may use or disclose PHI:

- (i) for the proper management and administration of the Business Associate;
- (ii) as required by law, pursuant to the terms set forth in paragraph d. below; or
- (iii) for data aggregation purposes for the health care operations of Covered Entity.

c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to immediately notify Business Associate of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.

d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions on the uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

### **(3) Obligations and Activities of Business Associate**

a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, of which it becomes aware, within two (2) business days of becoming aware of such unauthorized use or disclosure or security incident.

b. Business Associate shall use administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of protected health information, in electronic or any other form, that it creates, receives, maintains or transmits under this Agreement, in accordance with the Privacy and Security Rules, to prevent the use or disclosure of PHI other than as permitted by the Agreement.

c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3)b and (3)k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be

receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.

e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.

f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.

g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.

i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.

j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

#### **(4) Obligations of Covered Entity**

a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

**(5) Termination for Cause**

In addition to standard provision #10 of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.

b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.

c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.

d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA and the Privacy and Security Rule.

e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.

f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3.d and standard contract provision #13, shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT BUSINESS ASSOCIATE AGREEMENT.

State of NH-Department of Corrections

State of New Hampshire Agency Name

Signature of Authorized Representative

William Ryan Hart, Jr.

Authorized DOC Representative Name

Commissioner

Authorized DOC Representative Title

Date

09.14.2026

NAMI NH

Contractor Name

Susan L. Stearns

Contractor Representative Signature

Susan L. Stearns

Authorized Contractor Representative Name

Executive Director

Authorized Contractor Representative Title

08/25/2026

Date