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**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION OF ECONOMIC & HOUSING STABILITY**

Lori A. Shibiante  
Commissioner

Karen E. Hebert  
Director

129 PLEASANT STREET, CONCORD, NH 03301  
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June 2, 2022

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to enter into contracts with the Contractors listed below in an amount not to exceed \$2,630,795 to provide services to increase the wellbeing and health of New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing, with the option to renew for up to four (4) additional years, effective upon Governor and Council approval through January 1, 2026. 27% Federal Funds. 73% General Funds.

<b>Contractor Name</b>	<b>Vendor Code</b>	<b>Area Served</b>	<b>Contract Amount</b>
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Greater Nashua	\$305,505
Southern New Hampshire Services, Inc. Manchester, NH	177198	Rockingham and Hillsborough Counties	\$1,162,645
Tri-County Community Action Program, Inc. Berlin, NH	177195	Coos, Carroll and Grafton Counties	\$1,162,645
		<b>Total:</b>	<b>\$2,630,795</b>

Funds are available in the following accounts for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Years 2024 through 2026, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

**See attached fiscal details.**

**EXPLANATION**

The purpose of this request is to increase the wellbeing and health of New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing by providing Street Outreach, Rapid Re-Housing, Homelessness Prevention, and Housing Stabilization services throughout the State.

Street Outreach, Rapid Rehousing and Homelessness Prevention services are funded by the Emergency Solutions Grant (ESG). Housing Stabilization services are funded by State General Funds. ESG is a United States Department of Housing and Urban Development (HUD) formula grant program. Eligible recipients are states, metropolitan cities, urban counties and territories that apply through the Consolidated Planning process. As the HUD State Recipient for ESG, the Department of Health and Human Services, Bureau of Housing Supports (BHS) must subgrant all ESG funds to units of local government and/or to private, nonprofit organizations. The Contractors will provide services that include:

- Engage individuals and families experiencing homelessness;
- Rapidly re-house individuals and families experiencing homelessness; and
- Prevent families and individuals from becoming homeless.

Approximately 1,190 individuals will be served annually: 50 through Rapid Rehousing, 40 through Homelessness Prevention, 300 through Street Outreach and 800 through Housing Stabilization. The population to be served includes individuals and families who are homeless in accordance with the HUD definition, meaning they lack a fixed, regular, and adequate nighttime residence. This includes places not meant for human habitation, and publicly or privately operated shelters. Individuals and families who are at risk of homelessness will also be served.

Street Outreach will provide essential services to unsheltered homeless individuals and families, connect them with emergency shelter, housing, employment or critical services, and provide them with urgent, non-facility-based services.

Rapid Rehousing (RRH) will provide housing stability case management and financial assistance to individuals or families who are homeless in accordance with the HUD definition, as described above. This includes places not meant for human habitation, and publicly or privately operated shelters. The goal of RRH is to help households move as quickly as possible into permanent housing, and achieve stability in that housing.

Homelessness Prevention will provide case management and financial assistance to prevent extremely low-income households from becoming homeless. Component services and assistance generally consist of short-term and medium-term rental assistance, rental arrears, rental application fees, security deposits, utility deposits and payments, moving costs, housing search and placement, housing stability case management, mediation, legal services, and credit repair.

Housing Stabilization will provide case management and financial assistance to prevent low-income households from eviction and from becoming homeless. Component services and assistance consist of rental or utilities arrears, storage unit fees, other fees that directly impact housing stability, such as vehicle repairs to maintain employment.

The Contractors will also determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including verifying housing status.

The Department will monitor performance of the Selected Applicant(s) by establishing and tracking outcomes measures in the following categories:

**Street Outreach:**

- Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
- Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.

- Five percent (5%) of persons served will move directly to permanent housing destinations as a result of street outreach services.

Rapid Rehousing

- At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
- At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
- At least eighty percent (80%) of households that exit a rapid re- housing program to permanent housing will not become homeless again within a year.

Homelessness Prevention and Housing Stabilization

- At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from March 4, 2022 through April 2, 2022. The Department received four (4) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1.1, of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, individuals and families at risk of, or currently literally homeless may not have the housing assistance needed to prevent or end their housing instability to maintain stable housing in the community.

Source of Federal Funds: Assistance Listing Number Federal Domestic Assistance (CFDA) #14.231, U.S. Department of Health and Human Services, FAIN #E-21-DC-33-0001

In the event that the Other Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

  
Lon A. Shibinette  
Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES  
FISCAL DETAILS SHEET**

**05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM  
100% Federal Funds**

Nashua Soup Kitchen and Shelter, Inc.

Vendor # 174173

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,644
		Sub Total		\$305,505

Southern New Hampshire Services, Inc

Vendor #177198

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,644
		Sub Total		\$305,505

Tri-County Community Action Program, Inc.

Vendor #177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2023	074-500589	Contracts for Program Services	TBD	\$87,287
2024	074-500589	Contracts for Program Services	TBD	\$87,287
2025	074-500589	Contracts for Program Services	TBD	\$87,287
2026	074-500589	Contracts for Program Services	TBD	\$43,644
		Sub Total		\$305,505

**05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM  
100% General Funds**

Southern New Hampshire Services, Inc

Vendor # 177198

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2023	102/500731	Contracts for Program Services	42307035	\$214,285
2024	102/500731	Contracts for Program Services	42307035	\$214,285
2025	102/500731	Contracts for Program Services	42307035	\$214,285
2026	102/500731	Contracts for Program Services	42307035	\$214,285
		Sub Total		\$857,140

Tri-County Community Action Program, Inc.

Vendor #177195

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2023	102/500731	Contracts for Program Services	42307035	\$214,285
2024	102/500731	Contracts for Program Services	42307035	\$214,285
2025	102/500731	Contracts for Program Services	42307035	\$214,285
2026	102/500731	Contracts for Program Services	42307035	\$214,285

**DEPARTMENT OF HEALTH AND HUMAN SERVICES  
FISCAL DETAILS SHEET**

		Sub Total		\$857,140
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Overall Total	\$2,630,795
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**New Hampshire Department of Health and Human Services  
Division of Finance and Procurement  
Bureau of Contracts and Procurement  
Scoring Sheet**

Project ID # RFA-2023-DEHS-04-EMERG

Project Title Emergency Solutions Grant

	Maximum Points Available	Tri-County CAP	Southern New Hampshire Services	Nashua Soup Kitchen & Shelter	1269 Café Ministries
<b>Technical</b>					
Ability (Q1)	30	26	28	26	18
Experience (Q2)	10	8	8	8	8
Experience (Q3)	15	13	10	15	9
Experience (Q4)	15	13	10	10	10
Capacity (Q5)	15	13	11	7	10
Capacity (Q6)	15	10	13	8	12
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
<b>TOTAL POINTS</b>	<b>100</b>	<b>83</b>	<b>80</b>	<b>74</b>	<b>67</b>

<u>Reviewer Name</u>	<u>Title</u>
1 Mandy Reagan	Program Planning & Review Specialist
2 Betsy O'Connor	Program Specialist III
3 Michael Bradley	Administrator III
4 Jamie Kelly	Program Planning & Review Specialist
5 Robert O'Hannon	Program Specialist IV
6	
7	
8	
9	
10	

Subject: Emergency Solutions Grant RFA-2023-DEHS-04-EMERG-01

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

**AGREEMENT**

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

**GENERAL PROVISIONS****I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Nashua Soup Kitchen and Shelter, Inc.		1.4 Contractor Address 2 Quincy Street Nashua, NH 03060	
1.5 Contractor Phone Number (603) 889-7770	1.6 Account Number 05-95-42-423010-79270000	1.7 Completion Date 1/1/2026	1.8 Price Limitation \$305,505
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number. (603) 271-9631	
1.11 Contractor Signature DocuSigned by: <i>Michael Reinke</i> Date: 6/4/2022		1.12 Name and Title of Contractor Signatory Michael Reinke Executive Director	
1.13 State Agency Signature DocuSigned by: <i>Karen Hebert</i> Date: 6/9/2022		1.14 Name and Title of State Agency Signatory Karen Hebert Division Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Polyn Guvino</i> On: 6/10/2022			
1.17 Approval by the Governor and Executive Council (if applicable) 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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials DS  
MR  
Date 6/4/2022



**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) 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. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

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

Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials MR  
Date 6/4/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. 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.

**17. 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.

**18. CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

**19. CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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

**21. 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.

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

**23. 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.

**24. 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.

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing
- 1.2. The Contractor shall ensure services are available in Greater Nashua.
- 1.3. For the purposes of this Exhibit B, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00am to 4:00pm, excluding state and federal holidays.
- 1.5. The parties agree to the following HUD Definition of Literally Homeless:
  - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
  - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
  - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.
- 1.6. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
  - 1.6.1. Verifying housing status, including, but not limited to:
    - 1.6.1.1. Verification of literal homelessness as defined in Section 1.5.
    - 1.6.1.2. At risk or imminent risk of homelessness.
- 1.7. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.
- 1.8. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to, family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally homeless.
- 1.9. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.9.1. All earned and unearned income from all sources that go to any family member.
- 1.9.2. Annualized current income to determine projected annual income.
- 1.10. The Contractor shall document activities for households who engage in or apply for Street Outreach services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
  - 1.10.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
  - 1.10.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
  - 1.10.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
  - 1.10.4. Solutions as defined by participant wants or requests in relation to availability.
  - 1.10.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.
- 1.11. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).
- 1.12. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.
- 1.13. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
  - 1.13.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility.
  - 1.13.2. Determining and prioritizing provision of assistance.
- 1.14. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.15. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.16. The Department shall provide training for Contractor staff as needed.
- 1.17. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
- 1.18. Street Outreach Program
- 1.18.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.
- 1.18.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:
- 1.18.2.1. Client engagement.
- 1.18.2.2. Providing funding to support costs of activities to locate, identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries; and actively connecting and providing information and referrals to programs targeted to people experiencing homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs.
- 1.18.3. Case Management: The Contractor shall provide case management services to assess housing service needs, and arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.
- 1.18.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers<sup>DS</sup> and

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

developing an individualized housing and service plan, including planning a path to permanent housing stability.

- 1.18.4. Emergency Health Services: The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical professionals operating in community-based settings, including but not limited to:
  - 1.18.4.1. Streets.
  - 1.18.4.2. Parks.
  - 1.18.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.18.5. The Contractor shall provide or refer for treatment including but not limited to:
  - 1.18.5.1. Assessing a program participant's health problems and developing a treatment plan;
  - 1.18.5.2. Assisting program participants to understand their health needs;
  - 1.18.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
  - 1.18.5.4. Providing medication and follow-up services.
- 1.18.6. Emergency Mental Health Services: The Contractor shall provide direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.18.7. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.18.8. The Contractor shall utilize funds to be used only for these services to the extent that other appropriate health services are inaccessible or unavailable within the area.
- 1.18.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.18.10. Transportation: The Contractor shall provide transportation costs of travel by outreach workers, social workers, medical professionals, or other service providers are eligible, provided that this travel takes place

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

during the provision of services eligible under this section. The costs of transporting unsheltered people to emergency shelters or other service facilities are also eligible. These costs include the following:

- 1.18.10.1. The cost of a program participant's travel on public transportation;
  - 1.18.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants;
  - 1.18.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.18.11. Coordination of Efforts: To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
- 1.18.11.1. Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
  - 1.18.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
  - 1.18.11.3. Work together with the Coordinated Entry Leadership Group to determine gaps in existing street outreach teams within the CES region;
  - 1.18.11.4. Ensure a direct connection with existing Street Outreach Programs to promote coordination and avoid duplication of efforts; and
  - 1.18.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

**1.19. Reporting**

- 1.19.1. The Contractor shall submit an annual reports to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:
- 1.19.1.1. ESG CAPER: Consolidated Annual Performance and Evaluation Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.



**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.19.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
  - 1.19.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
    - 1.19.1.4. Number of persons in households without children;
    - 1.19.1.5. Number of persons in households with at least one adult and one child
    - 1.19.1.6. Number of persons in households with only children.
  - 1.19.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.
- 1.20. Performance Measures**
- 1.20.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:
    - 1.20.1.1. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
    - 1.20.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
    - 1.20.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.
  - 1.20.2. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
  - 1.20.3. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
  - 1.20.4. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**2. Additional Terms**

**2.1. Impacts Resulting from Court Orders or Legislative Changes**

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

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

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

**2.3. Credits and Copyright Ownership**

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

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

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

- 2.3.3.1. Brochures.
- 2.3.3.2. Resource directories.
- 2.3.3.3. Protocols or guidelines.
- 2.3.3.4. Posters.
- 2.3.3.5. Reports.

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

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**2.4. Operation of Facilities: Compliance with Laws and Regulations**

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

**2.5. Eligibility Determinations**

- 2.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 2.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 2.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 2.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

**3. Records**

3.1. The Contractor shall keep records that include, but are not limited to:

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 3.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 100%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
  - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
  - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through Exhibit C-4, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
  - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
  - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
  - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
  - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
  - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to [dhhs.bhhsfinance@dhhs.nh.gov](mailto:dhhs.bhhsfinance@dhhs.nh.gov) or mailed to:

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

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
  - 8.1. The Contractor must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
    - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
    - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
    - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
  - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
    - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
  - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

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

Exhibit C-1, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Nashua Soup Kitchen and Shelter, Inc.

4038 - 7594 both W & D

Project Title: Emergency Solutions Grant

2040 wally health

Budget Period: July 1, 2022 - June 30, 2023

89342 wally/Denise

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 89,342.00	\$ -	\$ 89,342.00	\$ 7,055.00	\$ -	\$ 7,055.00	\$ 82,287.00	\$ -	\$ 82,287.00
2. Employee Benefits	\$ 18,407.72	\$ -	\$ 18,407.72	\$ 13,407.72	\$ -	\$ 13,407.72	\$ 5,000.00	\$ -	\$ 5,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clothing	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
Transportation (Gas & Bus Passes)	\$ 700.00	\$ -	\$ 700.00	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ -	\$ -
Outdoor gear	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
Medical	\$ 700.00	\$ -	\$ 700.00	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ -	\$ -
Other	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
6. Travel	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 3,600.00	\$ -	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 900.00	\$ -	\$ 900.00	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ -	\$ -
Postage	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -
12. Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 127,059.72	\$ -	\$ 127,059.72	\$ 39,772.72	\$ -	\$ 39,772.72	\$ 87,287.00	\$ -	\$ 87,287.00

Indirect As A Percent of Direct

0.0%



5% increase

Exhibit C-2, SFY 2024 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Nashua Soup Kitchen and Shelter, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2023 - June 30, 2024

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 93,809.10	\$ -	\$ 93,809.10	\$ 11,522.10	\$ -	\$ 11,522.10	\$ 82,287.00	\$ -	\$ 82,287.00
2. Employee Benefits	\$ 19,328.11	\$ -	\$ 19,328.11	\$ 14,328.11	\$ -	\$ 14,328.11	\$ 5,000.00	\$ -	\$ 5,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clothing	\$ 2,100.00	\$ -	\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	\$ -	\$ -
Transportation (Gas & Bus Passes)	\$ 735.00	\$ -	\$ 735.00	\$ 735.00	\$ -	\$ 735.00	\$ -	\$ -	\$ -
Outdoor gear	\$ 2,100.00	\$ -	\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	\$ -	\$ -
Medical	\$ 735.00	\$ -	\$ 735.00	\$ 735.00	\$ -	\$ 735.00	\$ -	\$ -	\$ -
Other	\$ 3,150.00	\$ -	\$ 3,150.00	\$ 3,150.00	\$ -	\$ 3,150.00	\$ -	\$ -	\$ -
6. Travel	\$ 4,200.00	\$ -	\$ 4,200.00	\$ 4,200.00	\$ -	\$ 4,200.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 3,780.00	\$ -	\$ 3,780.00	\$ 3,780.00	\$ -	\$ 3,780.00	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,008.00	\$ -	\$ 1,008.00	\$ 1,008.00	\$ -	\$ 1,008.00	\$ -	\$ -	\$ -
Postage	\$ 262.50	\$ -	\$ 262.50	\$ 262.50	\$ -	\$ 262.50	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 1,575.00	\$ -	\$ 1,575.00	\$ 1,575.00	\$ -	\$ 1,575.00	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 630.00	\$ -	\$ 630.00	\$ 630.00	\$ -	\$ 630.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rapid Re-Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeless Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 133,412.71</b>	<b>\$ -</b>	<b>\$ 133,412.71</b>	<b>\$ 46,125.71</b>	<b>\$ -</b>	<b>\$ 46,125.71</b>	<b>\$ 87,287.00</b>	<b>\$ -</b>	<b>\$ 87,287.00</b>

Indirect As A Percent of Direct

0.0%

Exhibit C-3, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Nashua Soup Kitchen and Shelter, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 98,499.56	\$ -	\$ 98,499.56	\$ 16,212.56	\$ -	\$ 16,212.56	\$ 82,287.00	\$ -	\$ 82,287.00
2. Employee Benefits	\$ 20,294.51	\$ -	\$ 20,294.51	\$ 15,294.51	\$ -	\$ 15,294.51	\$ 5,000.00	\$ -	\$ 5,000.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchases/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clothing	\$ 2,205.00	\$ -	\$ 2,205.00	\$ 2,205.00	\$ -	\$ 2,205.00	\$ -	\$ -	\$ -
Transportation (Gas & Bus Passes)	\$ 771.75	\$ -	\$ 771.75	\$ 771.75	\$ -	\$ 771.75	\$ -	\$ -	\$ -
Outdoor gear	\$ 2,205.00	\$ -	\$ 2,205.00	\$ 2,205.00	\$ -	\$ 2,205.00	\$ -	\$ -	\$ -
Medical	\$ 771.75	\$ -	\$ 771.75	\$ 771.75	\$ -	\$ 771.75	\$ -	\$ -	\$ -
Other	\$ 3,307.50	\$ -	\$ 3,307.50	\$ 3,307.50	\$ -	\$ 3,307.50	\$ -	\$ -	\$ -
6. Travel	\$ 4,410.00	\$ -	\$ 4,410.00	\$ 4,410.00	\$ -	\$ 4,410.00	\$ -	\$ -	\$ -
7. Occupancy	\$ 3,969.00	\$ -	\$ 3,969.00	\$ 3,969.00	\$ -	\$ 3,969.00	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,058.40	\$ -	\$ 1,058.40	\$ 1,058.40	\$ -	\$ 1,058.40	\$ -	\$ -	\$ -
Postage	\$ 275.63	\$ -	\$ 275.63	\$ 275.63	\$ -	\$ 275.63	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 1,653.75	\$ -	\$ 1,653.75	\$ 1,653.75	\$ -	\$ 1,653.75	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 661.50	\$ -	\$ 661.50	\$ 661.50	\$ -	\$ 661.50	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rapid Re-Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeless Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 140,083.35</b>	<b>\$ -</b>	<b>\$ 140,083.35</b>	<b>\$ 52,796.35</b>	<b>\$ -</b>	<b>\$ 52,796.35</b>	<b>\$ 87,287.00</b>	<b>\$ -</b>	<b>\$ 87,287.00</b>

Indirect As A Percent of Direct 0.0%

Exhibit C-4, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Nashua Soup Kitchen and Shelter, Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 103,424.53	\$ -	\$ 103,424.53	\$ 62,432.53	\$ -	\$ 62,432.53	\$ 40,992.00	\$ -	\$ 40,992.00
2. Employee Benefits	\$ 21,309.24	\$ -	\$ 21,309.24	\$ 18,657.24	\$ -	\$ 18,657.24	\$ 2,652.00	\$ -	\$ 2,652.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clothing	\$ 2,315.25	\$ -	\$ 2,315.25	\$ 2,315.25	\$ -	\$ 2,315.25	\$ -	\$ -	\$ -
Transportation (Gas & Bus Passes)	\$ 810.34	\$ -	\$ 810.34	\$ 810.34	\$ -	\$ 810.34	\$ -	\$ -	\$ -
Outdoor gear	\$ 2,315.25	\$ -	\$ 2,315.25	\$ 2,315.25	\$ -	\$ 2,315.25	\$ -	\$ -	\$ -
Medical	\$ 810.34	\$ -	\$ 810.34	\$ 810.34	\$ -	\$ 810.34	\$ -	\$ -	\$ -
Other	\$ 3,472.88	\$ -	\$ 3,472.88	\$ 3,472.88	\$ -	\$ 3,472.88	\$ -	\$ -	\$ -
6. Travel	\$ 4,630.50	\$ -	\$ 4,630.50	\$ 4,630.50	\$ -	\$ 4,630.50	\$ -	\$ -	\$ -
7. Occupancy	\$ 4,167.45	\$ -	\$ 4,167.45	\$ 4,167.45	\$ -	\$ 4,167.45	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,111.32	\$ -	\$ 1,111.32	\$ 1,111.32	\$ -	\$ 1,111.32	\$ -	\$ -	\$ -
Postage	\$ 289.41	\$ -	\$ 289.41	\$ 289.41	\$ -	\$ 289.41	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 1,736.44	\$ -	\$ 1,736.44	\$ 1,736.44	\$ -	\$ 1,736.44	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 694.58	\$ -	\$ 694.58	\$ 694.58	\$ -	\$ 694.58	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 147,087.53</b>	<b>\$ -</b>	<b>\$ 147,087.53</b>	<b>\$ 103,443.53</b>	<b>\$ -</b>	<b>\$ 103,443.53</b>	<b>\$ 43,644.00</b>	<b>\$ -</b>	<b>\$ 43,644.00</b>

Indirect As A Percent of Direct

0.0%

**New Hampshire Department of Health and Human Services  
Exhibit D**



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

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

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

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

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



New Hampshire Department of Health and Human Services  
Exhibit D

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Nashua Soup Kitchen & Shelter Inc.

6/4/2022

Date

DocuSigned by:

*Michael Reinke*

Name: Michael Reinke

Title: Executive Director



New Hampshire Department of Health and Human Services  
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Vendor Name: Nashua Soup Kitchen & Shelter Inc.

6/4/2022  
\_\_\_\_\_  
Date

DocuSigned by:  
*Michael Reinke*  
\_\_\_\_\_  
Name: Michael Reinke  
Title: Executive Director

Exhibit E – Certification Regarding Lobbying

Vendor Initials MR  
Date 6/4/2022

New Hampshire Department of Health and Human Services  
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

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

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

<sup>DS</sup>  
MR



New Hampshire Department of Health and Human Services  
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Nashua Soup Kitchen & Shelter Inc.

6/4/2022  
Date

DocuSigned by:  
*Michael Reinke*  
Name: Michael Reinke  
Title: Executive Director

DS  
*MR*  
Contractor Initials  
Date 6/4/2022



New Hampshire Department of Health and Human Services  
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials

DS  
MR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services  
Exhibit G

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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Nashua Soup Kitchen & Shelter Inc.

6/4/2022

Date

DocuSigned by:

Michael Reinke

Name: Michael Reinke

Title: Executive Director

Exhibit G

Contractor Initials

DS  
MR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services  
Exhibit H

**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name: Nashua Soup Kitchen & Shelter Inc.

6/4/2022

Date

DocuSigned by:

*Michael Reinke*

Name: Michael Reinke

Title: Executive Director

DS  
MR

Contractor Initials

6/4/2022

Date

## New Hampshire Department of Health and Human Services



## Exhibit I

**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 applicable to business associates. 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. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "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.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials

MR

Date 6/4/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. “Required by Law” shall have the same meaning as the term “required by law” in 45 CFR Section 164.103.
- m. “Secretary” shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. “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.
- o. “Unsecured Protected Health Information” means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. 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, and the HITECH Act.

(2) Business Associate 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, Business Associate, including but not limited to all its directors, officers, employees and agents, shall 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 notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules 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

3/2014

Contractor Initials

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MR

6/4/2022  
Date



New Hampshire Department of Health and Human Services

Exhibit I

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 over and above those 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. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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.
- e. 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 (I). 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

## New Hampshire Department of Health and Human Services



## Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. 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.
- g. 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.
- h. 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.
- i. 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.
- j. 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.
- k. 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.
- l. 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

3/2014

Contractor Initials

MR

6/4/2022  
Date



New Hampshire Department of Health and Human Services

Exhibit I

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 Paragraph 10 of the standard terms and conditions (P-37) 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, 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, the Privacy and Security Rule.

3/2014

Contractor Initials

MR

Date 6/4/2022





New Hampshire Department of Health and Human Services

Exhibit I

- 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) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Nashua Soup Kitchen & Shelter Inc.

The State by:

Name of the Contractor

*Karen Hebert*

*Michael Reinke*

Signature of Authorized Representative

Signature of Authorized Representative

Karen Hebert

Michael Reinke

Name of Authorized Representative  
Division Director

Name of Authorized Representative

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/9/2022

6/4/2022

Date

Date



New Hampshire Department of Health and Human Services  
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY  
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.


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

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

Contractor Name: Nashua Soup kitchen & Shelter Inc.

6/4/2022

Date

DocuSigned by:  
  
 Name: Michael Reinke  
 Title: Executive Director



New Hampshire Department of Health and Human Services  
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 198884314
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

  x   NO                    YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

  x   NO                    YES

If the answer to #3 above is YES, stop here

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

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

Name: <u>Aixa Lovezzola</u>	Amount: <u>70,000</u>
Name: <u>Michael Reinke</u>	Amount: <u>99,000</u>
Name: <u>Erika MacDonald</u>	Amount: <u>78,000</u>
Name: <u>Susannah Abbott</u>	Amount: <u>75,000</u>
Name: <u>Shane Sullivan</u>	Amount: <u>73,000</u>

# New Hampshire Department of Health and Human Services

## Exhibit K

### DHHS Information Security Requirements



#### A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

**I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR**

**A. Business Use and Disclosure of Confidential Information.**

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**II. METHODS OF SECURE TRANSMISSION OF DATA**

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

**A. Retention**

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
  1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).



New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

**V. LOSS REPORTING**

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

# State of New Hampshire

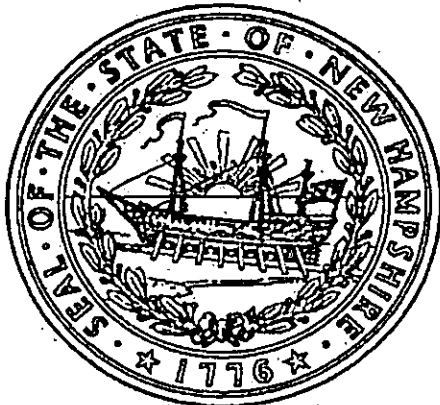
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NASHUA SOUP KITCHEN AND SHELTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 11, 1981. 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: 61911

Certificate Number: 0005787664



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 7th day of June A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State



**Nashua Soup Kitchen  
& Shelter, Inc.**

2 Quincy Street  
PO Box 3116  
Nashua NH 03061-3116

**CERTIFICATE OF AUTHORITY**

I, Madeleine LaRose, hereby certify that:

- 1. I am a duly elected Clerk/Secretary/Officer of Nashua Soup Kitchen & Shelter, Inc. \_\_\_\_\_.
- 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 April 3, 2021, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Michael Reinke, Executive Director \_\_\_\_\_ (may list more than one person)

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

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

Dated: June 10, 2022

Signature of Elected Officer  
Name: Madeleine LaRose  
Title: Clerk



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
6/3/2022

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).

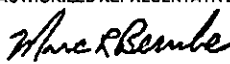
<b>PRODUCER</b> Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03064	<b>CONTACT NAME:</b> Kimberly Gutekunst <b>PHONE (A/C No, Ext):</b> 603-882-2766 <b>FAX (A/C, No):</b> 603-886-4230 <b>E-MAIL:</b> ADDRESS: kgutekunst@eatonberube.com														
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : The Hanover Insurance Companies</td> <td>22292</td> </tr> <tr> <td>INSURER B : AmTrust North America, Inc.</td> <td>42376</td> </tr> <tr> <td>INSURER C : Selective Insurance Group Inc.</td> <td>14376</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : The Hanover Insurance Companies	22292	INSURER B : AmTrust North America, Inc.	42376	INSURER C : Selective Insurance Group Inc.	14376	INSURER D :		INSURER E :		INSURER F :
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INSURER D :															
INSURER E :															
INSURER F :															
<b>INSURED</b> Nashua Soup Kitchen & Shelter, Inc. P.O. Box 3116 Nashua NH 03061	<b>NASSO</b>														

**COVERAGES**                                      **CERTIFICATE NUMBER:** 287774946                                      **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	ADDITIONAL SUBROGATION WAIVED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY  <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		ZHVA685423	7/1/2021	7/1/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY		ADVA685320	7/1/2021	7/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		UHVA685516	7/1/2021	7/1/2022	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N N/A	TWC3992267	7/1/2021	7/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A A C	Property Crime Management Liability		ZHVA685423 ZHVA685423 MY1006756	7/1/2021 7/1/2021 7/1/2021	7/1/2022 7/1/2022 7/1/2022	Buildings \$3,208,884 Contents \$982,870 Crime \$100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Soup Kitchen and Shelter  
58 Ash Street, Nashua NH - Building limit: \$201,204  
29 Kinsley Street, Nashua NH - Building limit: \$251,505  
86 Chestnut Street, Nashua NH - Building limit: \$201,204  
2 Quincy Street, Nashua NH - Building limit: \$2,554,971

<b>CERTIFICATE HOLDER</b>  State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 



**Nashua Soup Kitchen  
& Shelter, Inc.**

**Mission Statement**

Nashua Soup Kitchen & Shelter (NSKS) provides food, emergency shelter, housing, and supportive services to individuals and families throughout Greater Nashua. The organization works to improve and increase access to a full spectrum of basic needs through engaging in advocacy work, conducting sustainable programs, and thoughtfully collaborating with peer agencies. NSKS envisions and works towards a future where all workers can earn a living wage, healthcare is accessible, housing is available and affordable, and fewer individuals each year need services.



NASHUA SOUP KITCHEN AND SHELTER, INC.

FINANCIAL STATEMENTS

JUNE 30, 2021

AND

INDEPENDENT AUDITORS' REPORT

NASHUA SOUP KITCHEN AND SHELTER, INC.

JUNE 30, 2021

TABLE OF CONTENTS.

	<u>Page(s)</u>
Independent Auditors' Report.....	1 - 2
Financial Statements:	
Statement of Financial Position.....	3
Statement of Activities.....	4 - 5
Statement of Functional Expenses.....	6
Statement of Cash Flows.....	7
Notes to financial Statements.....	8 - 15
Supplemental Information:	
Schedule of Support and Revenue.....	16



CERTIFIED  
PUBLIC  
ACCOUNTANT

# William P. Connor, CPA, LLC

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Nashua Soup Kitchen and Shelter, Inc.:

We have audited the accompanying financial statements of Nashua Soup Kitchen and Shelter, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Nashua Soup Kitchen and Shelter, Inc.  
Page 2

Opinion


In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nashua Soup Kitchen and Shelter, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Nashua Soup Kitchen and Shelter, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 8, 2020. In our opinion, the summarized comparative information presents herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional support and revenue on page 16 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

  
Manchester, New Hampshire  
February 9, 2022

NASHUA SOUP KITCHEN AND SHELTER, INC.STATEMENT OF FINANCIAL POSITIONJUNE 30, 2021

(with comparative totals for 2020)

<u>ASSETS</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total 2021</u>	<u>Total 2020</u>
<b>CURRENT ASSETS:</b>				
Cash (Note 1)	\$1,427,470	\$ 457,729	\$1,885,199	\$ 730,577
Grants and accounts receivable (Note 1)	91,309	75,000	166,309	101,381
Prepaid expenses	30,245	-	30,245	30,705
Total current assets	<u>1,549,024</u>	<u>532,729</u>	<u>2,081,753</u>	<u>862,663</u>
INVESTMENTS (Note 2)	<u>906,342</u>	<u>-</u>	<u>906,342</u>	<u>722,208</u>
<b>LAND, BUILDING AND EQUIPMENT, at cost (Notes 1 and 3):</b>				
Land and buildings	2,557,472	-	2,557,472	2,557,472
Building improvements	537,008	-	537,008	350,910
Furniture, fixtures and equipment	266,064	-	266,064	207,467
	<u>3,360,544</u>	<u>-</u>	<u>3,360,544</u>	<u>3,115,849</u>
Less - Accumulated depreciation	903,798	-	903,798	822,319
	<u>2,456,746</u>	<u>-</u>	<u>2,456,746</u>	<u>2,293,530</u>
<b>OTHER ASSETS:</b>				
Notes receivable (Note 8)	<u>110,987</u>	<u>-</u>	<u>110,987</u>	<u>105,702</u>
	<u>\$5,023,099</u>	<u>\$ 532,729</u>	<u>\$5,555,828</u>	<u>\$3,984,103</u>
 <u>LIABILITIES AND NET ASSETS</u>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 26,222	\$ -	\$ 26,222	\$ 103,740
Accrued expenses	182,341	-	182,341	112,880
Fiscal agent payable	46,619	-	46,619	51,901
Security deposits	1,500	-	1,500	1,500
Total current liabilities	<u>256,682</u>	<u>-</u>	<u>256,682</u>	<u>270,021</u>
<b>NET ASSETS (Note 1):</b>				
Without donor restrictions	4,766,417	-	4,766,417	3,558,082
With donor restrictions	-	532,729	532,729	156,000
Total net assets	<u>4,766,417</u>	<u>532,729</u>	<u>5,299,146</u>	<u>3,714,082</u>
	<u>\$5,023,099</u>	<u>\$ 532,729</u>	<u>\$5,555,828</u>	<u>\$3,984,103</u>

The accompanying notes to financial statements  
are an integral part of these statements.

NASHUA SOUP KITCHEN AND SHELTER, INC.STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021  
 (with comparative totals for 2020)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total 2021</u>	<u>Total 2020</u>
<b>SUPPORT AND REVENUE:</b>				
<b>Support</b>				
Public contributions	\$1,700,582	\$ -	\$1,700,582	\$ 1,171,294
In-kind contributions (Note 4)	1,204,189	-	1,204,189	1,656,197
SMP Grant	776,418	-	776,418	-
<b>State of New Hampshire</b>				
Emergency Shelter Program Grant	393,387	-	393,387	168,324
Town grants, New Hampshire	54,500	-	54,500	53,297
Special events	245,945	-	245,945	325,635
Capital campaign & restrictive grants	172,028	457,729	629,757	198,225
Other grants	110,136	-	110,136	138,957
Rent- Transitional Housing	34,150	-	34,150	17,395
Net assets released from restrictions	<u>81,000</u>	<u>(81,000)</u>	<u>-</u>	<u>-</u>
Total support	<u>4,772,335</u>	<u>376,729</u>	<u>5,149,064</u>	<u>3,729,954</u>
<b>Revenue</b>				
Investment income	21,848	-	21,848	22,823
Investment return	<u>168,221</u>	<u>-</u>	<u>168,221</u>	<u>11,971</u>
Total revenue	<u>190,069</u>	<u>-</u>	<u>190,069</u>	<u>34,794</u>
OTHER INCOME - PPP ASSISTANCE (NOTE )	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,696</u>
Total support and revenue	<u>\$4,962,404</u>	<u>\$ 376,729</u>	<u>\$5,339,133</u>	<u>\$3,936,444</u>

The accompanying notes to financial statements  
 are an integral part of these statements.

NASHUA SOUP KITCHEN AND SHELTER, INC.STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021  
(with comparative totals for 2020)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total 2021</u>	<u>Total 2020</u>
<b>EXPENSES:</b>				
Program Services				
Kitchen	\$1,865,061	\$ -	\$1,865,061	\$2,179,248
Housing, shelter & services	<u>1,611,877</u>	<u>-</u>	<u>1,611,877</u>	<u>988,447</u>
Total program services	<u>3,476,938</u>	<u>-</u>	<u>3,476,938</u>	<u>3,167,695</u>
Support Services				
Management and general	137,135	-	137,135	76,666
Fundraising	<u>139,996</u>	<u>-</u>	<u>139,996</u>	<u>223,719</u>
Total support services	<u>277,131</u>	<u>-</u>	<u>277,131</u>	<u>300,385</u>
Total program and support expenses	<u>3,754,069</u>	<u>-</u>	<u>3,754,069</u>	<u>3,468,080</u>
INCREASE IN NET ASSETS	1,208,335	376,729	1,585,064	468,364
NET ASSETS, beginning of year	<u>3,558,082</u>	<u>156,000</u>	<u>3,714,082</u>	<u>3,245,718</u>
NET ASSETS, end of year	<u>\$4,766,417</u>	<u>\$ 532,729</u>	<u>\$5,299,146</u>	<u>\$3,714,082</u>

The accompanying notes to financial statements  
are an integral part of these statements.

NASHUA SOUP KITCHEN AND SHELTER, INC.STATEMENT OF FUNCTIONAL EXPENSESFOR THE YEAR ENDED JUNE 30, 2021

(with comparative totals for 2020)

	<u>Program Services</u>		<u>Management and General</u>	<u>Fundraising</u>	<u>Total 2021</u>	<u>Total 2020</u>
	<u>Soup Kitchen</u>	<u>Client Services</u>				
<b>SALARIES AND RELATED EXPENSES:</b>						
Salaries	\$ 377,309	\$ 517,862	\$ 87,289	\$ 65,166	\$ 1,047,626	\$ 906,306
Payroll taxes	30,416	41,740	7,034	5,252	84,442	66,345
Employee benefits	65,174	89,438	15,072	11,255	180,939	161,258
	<u>472,899</u>	<u>649,040</u>	<u>109,395</u>	<u>81,673</u>	<u>1,313,007</u>	<u>1,133,909</u>
<b>OTHER EXPENSES:</b>						
In-kind food and services	1,119,272	77,999	3,459	3,459	1,204,189	1,656,197
Depreciation	53,925	15,987	6,516	5,052	81,480	76,867
Utilities	26,231	21,653	4,648	3,472	56,004	51,193
Food and supplies	97,447	11,313	-	-	108,760	128,441
Client assistance, training & education	95	53,242	-	-	53,337	36,391
Postage	1,378	1,378	268	200	3,224	1,825
Insurance	11,724	16,047	2,696	2,014	32,481	29,902
Office expense	2,865	3,215	590	441	7,111	6,235
Telephone	2,398	2,836	508	380	6,122	6,142
Newsletter	8,872	8,961	1,727	1,249	20,809	31,986
Repairs and maintenance	13,644	2,952	-	-	16,596	17,769
Professional fees	8,464	10,109	1,799	1,300	21,672	18,481
Miscellaneous	111	193	-	-	304	493
Travel	375	768	50	-	1,193	2,906
Extermination	995	1,447	-	-	2,442	1,775
Advertising and website	164	1,964	-	-	2,128	300
Training	1,274	1,274	-	-	2,548	886
Technology expense	8,723	10,241	967	-	19,931	(5,150)
Maintenance services	33,938	12,546	4,512	3,371	54,367	44,490
Fundraising				37,385	37,385	55,549
Spring Street preconstruction expense		613,651			613,651	147,943
Capital campaign expenses	267	95,061			95,328	23,550
	<u>1,392,162</u>	<u>962,837</u>	<u>27,740</u>	<u>58,323</u>	<u>2,441,062</u>	<u>2,334,171</u>
<b>TOTAL FUNCTIONAL EXPENSES</b>	<u>\$1,865,061</u>	<u>\$1,611,877</u>	<u>\$137,135</u>	<u>\$139,996</u>	<u>\$3,754,069</u>	<u>\$3,468,080</u>

The accompanying notes to financial statements  
are an integral part of these statements.



NASHUA SOUP KITCHEN AND SHELTER, INC.STATEMENT OF CASH FLOW

FOR THE YEAR ENDED JUNE 30, 2021  
(with comparative totals for 2020)

	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$1,585,064	\$ 468,364
Adjustment to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	81,480	76,867
Unrealized (appreciation) depreciation of investments	(173,668)	(8,013)
(Increase) decrease in the following assets:		
Grants and accounts receivable	(64,928)	(60,384)
Prepaid expenses	460	2,768
Increase (decrease) in the following liabilities:		
Accounts payable	(77,518)	63,105
Accrued expenses	69,461	(15,347)
Fiscal sponsor payable	(5,282)	51,902
Security deposits	-	1,500
Net cash provided by operating activities	<u>1,415,069</u>	<u>580,762</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Capital expenditures	(244,696)	(24,297)
Net proceeds from sale of investments	11,382	55,000
Purchase of investments	(21,848)	(20,250)
Increase in note receivable	(5,285)	(5,034)
Net cash provided by (used in) investing activities	<u>(260,447)</u>	<u>5,419</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>1,154,622</b>	<b>586,181</b>
<b>CASH, beginning of year</b>	<b><u>730,577</u></b>	<b><u>144,396</u></b>
<b>CASH, end of year</b>	<b><u>\$1,885,199</u></b>	<b><u>\$ 730,577</u></b>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**CASH PAID DURING THE YEAR FOR:**

Interest	\$ -	\$ -
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The accompanying notes to financial statements  
are an integral part of these statements.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

1. Nature of operations:

The Organization provides meals, emergency shelter, transitional housing, food baskets and advocacy to poor and homeless men, women and families in the Greater Nashua, New Hampshire area. Additionally, the Organization owns a subsidiary that was setup to acquire rental properties in the Greater Nashua area to provide housing to low and moderate income individuals and families.

The Organization is dependent, to a significant extent, upon contributions from the general public for annual support of its operations and services. Contributions are obtained through year-round special events, direct mail programs, as well as, ongoing initiatives encompassing foundations, corporations, and related development programs.

2. Summary of significant accounting policies:

Basis of accounting and presentation - The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The accrual method of accounting recognizes revenue when it is earned and expenses when incurred. Certain comparative amounts in the statements of activities and functional expenses have been reclassified to conform with the current years presentation.

Net assets and revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions - Net assets without donor restrictions are assets that have been acquired from donors (or certain grantors) without restrictions that may be expended for any purpose in performing the primary objectives of the Organization. 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 (or certain grantor) imposed restrictions are assets subject to stipulations imposed by the donor. 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.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

2. Summary of significant accounting policies (cont't):

Support and revenue recognition - Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets or designate them for future periods.

Grants and contributions received are considered to be available for use unless specifically restricted by the grantor or donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restricted support.

Functional expenses - Direct expenses are charged to their specific program as incurred. Any expenditures not directly chargeable are allocated to a program based on the proportion of time spent on each program by the staff.

Income tax status - The Organization is exempt from income taxes under Internal Revenue Code, Section 501(c)(3). The Organization can be taxed on activities considered by the Internal Revenue Service to be outside of the Organization's exempt purpose.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2021, 2020 and 2019 are subject to examination by the IRS, generally for three years after they were filed.

Land, building and equipment - Land, building and equipment purchased are recorded at cost. The Organization follows the policy of charging to expenses annual amounts of depreciation which allocates the cost of buildings and equipment over their estimated useful lives. The Organization employs the straight-line method for determining the annual charge for depreciation. The ranges of the estimated useful lives used are as follows:

	<u>Years</u>
Buildings	27.5 - 40
Building improvements	27.5
Kitchen equipment	10
Furniture, fixtures and equipment	5 - 10

Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

2. Summary of significant accounting policies (cont'd):

Use of estimates - The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents - All highly liquid investments with a maturity of one year or less are considered to be cash equivalents. At June 30, 2021, the carrying amount of the Organization's cash was \$1,885,199 and the institution balance was \$1,879,143. Of this amount, \$767,138 was covered by federal depositor's insurance and \$1,112,275 was uninsured.

Grants and accounts receivable - Grants and accounts receivable consists principally of the grants receivable from governmental agencies and rent receivable from tenants. Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Changes in the valuation allowance have not been material to the financial statements. The accounts receivable in the accompanying financial statements have been reduced by an allowance for doubtful accounts of \$ 0.

Advertising costs - The Company expenses all advertising costs as incurred. Advertising and marketing expenses for the year ended June 30, 2021 amounted to \$2,128.

New accounting pronouncement - On August 18, 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-profit Entities (Topic 958) - Presentation of Financial Statements for Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Nashua Soup Kitchen and Shelter, Inc. has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented. The implementation had no impact on previously reported net assets.

NASHUA SOUP KITCHEN AND SHELTER, INC.NOTES TO FINANCIAL STATEMENTSJUNE 30, 20213. Investments:

The Organization records its investments in accordance with the fair value guidance established by the Financial Accounting Standards Board ("FASB"). Under these standards, fair value is defined as the price the Organization would receive from the sale of an asset, or pay to transfer a liability, in a timely transaction with an independent buyer in a principal market. The standards established a three-tier hierarchy to distinguish between various types of inputs used in determining the value of the Organization's investments. The inputs are summarized as outlined below:

Level 1 Inputs - Quoted prices (unadjusted) in active markets for the identical assets and liabilities. Level 1 assets include fixed income mutual funds, equity mutual funds and money market funds. Valuations of these instruments do not require a high degree of judgement as the valuations are based on quoted prices in active markets that are readily available.

Level 2 Inputs - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets and liabilities that are not active; and inputs other than quoted prices that are observable, such as models or other valuation methodologies. Valuations in this category are inherently less reliable than quoted market prices due to the degree of subjectivity involved in determining appropriate methodologies and the applicable underlying assumptions.

Level 3 Inputs - Unobservable inputs for the valuation of the asset or liability. Level 3 assets include investments for which there is little, if any, market activity. These inputs require significant management judgement and estimation. These financial instruments have inputs that cannot be validated by readily determinable market data and generally involve considerable judgement by management.

The Organization does not have Level 2 or 3 assets or liabilities.

The fair value and unrealized depreciation of investments at December 31, 2021 are summarized as follows:

	<u>Book</u> <u>Value</u>	<u>Market</u> <u>Value</u>	<u>Unrealized</u> <u>Appreciation</u> <u>(Depreciation)</u>
Mutual & ETF funds	\$ 890,382	\$735,154	\$155,228
Money markets and cash equivalents	<u>15,961</u>	<u>15,961</u>	-
	<u>\$906,343</u>	<u>\$751,115</u>	<u>\$155,228</u>

NASHUA SOUP KITCHEN AND SHELTER, INC.NOTES TO FINANCIAL STATEMENTSJUNE 30, 20213. Investments cont'd):

The Organization recognized net investment return on their investment portfolio of \$168,221 which included recognized realized gains or losses, unrealized appreciation (depreciation) and is net of charged management fees of \$5,447 for the year ended June 30, 2021. The Organization's investments are not insured by the FDIC and are not collateralized and therefore are subject to market risks.

4. In-kind contributions:

Donated materials and equipment are reflected as contributions in the accompanying financial statements at fair market value at the date of the donation. Donated professional services have been reflected in the statements at the fair market value for those services. These transactions have been allocated as follows:

	<u>Kitchen</u>	<u>Client Services</u>	<u>Management and Fundraising</u>	<u>Total</u>
Donated food	\$1,100,870	\$ -	\$ -	\$1,100,870
Donated equipment and materials services	<u>18,402</u>	<u>77,999</u>	<u>6,918</u>	<u>103,319</u>
	<u>\$1,119,272</u>	<u>\$ 77,999</u>	<u>\$ 6,918</u>	<u>\$1,204,189</u>

5. Retirement plan:

The Organization offers a defined contribution retirement plan under the Internal Revenue Code 403(b) voluntary tax deferred annuity program. Full-time employees are eligible for this benefit after one year of continuous employment. The Organization matches each dollar contributed by employees up to a maximum of 6% of regular salary. For employees hired prior to July 1, 2017 once the employee has reached five years of continuous employment, the Organization will match up to 12% of the employee's regular salary at a ratio of 1 to 1, not to exceed limits allowed under tax law. Total Organizational contributions for the year ended June 30, 2021 were \$58,085.

6. Endowment funds:

Interpretation of relevant law - The Board of the Organization follows the Uniform Prudent Management of Institutional Funds Acts (the Act) and has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

6. Endowment funds (cont'd):

The remaining portion of a donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the Act.

In accordance with the Act, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

Return objections and risk parameters - The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets.

Strategies employed for achieving objectives - To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on investments in equity-based investments to achieve its long-term return objectives within prudent risk constraints.

As of June 30, 2021, the Organization had no endowment funds.

NASHUA SOUP KITCHEN AND SHELTER, INC.NOTES TO FINANCIAL STATEMENTSJUNE 30, 20217. Notes receivable:

Note receivable represents unsecured loans made to the NH Community Loan Fund, a non-profit agency, at an interest rate as indicated below. Interest is paid annually at June 30. The note matures as follows:

<u>Note Value</u>	<u>Interest</u>	<u>Maturity</u>
\$ 41,175	5%	11/30/2023
41,175	5%	11/30/2023
<u>28,637</u>	5%	6/30/2029
<u>\$110,987</u>		

Based on interest rates at June 30, 2021 for similar loans by independent established lending institutions, the fair value of these notes approximate the amount recorded in the financial statements at that date.

8. Liquidity and availability of funds:

Nashua Soup Kitchen and Shelter, Inc. (NSK) financial assets available within one year of the statement of financial position for general expenditures are as follows:

Cash and cash equivalents	\$1,885,199
Grants and accounts receivable	166,309
Investments	<u>906,342</u>
	<u>\$2,957,850</u>

As part of NSK's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments.

9. Commitments and contingencies:

During the prior year, the Organization (NSK) began negotiations with a local church to potentially lease and renovate a building that would allow NSK to combined its shelter programs and to expand potential client services. NSK signed a forty year lease that expires September 1, 2063 contingent on development costs, city approval and financing. The lease calls for annual payments of \$1 and monthly utility costs.

The organization began feasibility and planning studies and began a capital campaign to help finance these expenses. The organization was able to obtain a grant and contributions specific for these costs and as of June 30, 2021 and there were remaining unspent funds of \$532,729 that is shown in donor restricted assets.

NSK anticipates that the necessary studies and financing will be completed in the next fiscal year and if successful to begin renovations shortly thereafter.



NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

9. Commitments and contingencies (cont'd):

Covid-19 - In March 2020, the Covid-19 corona virus pandemic emerged in the United States triggering widespread government mandated and voluntary business closures, which in turn have led to substantial interruptions in financial markets, employment and the economy as a whole. Though the potential financial effects cannot be reasonably estimated at this time, these circumstances may have adverse effects on the Organization its operations and future financial statements. As of the date of this report, there has not been a significant negative financial impact to the Organization. However, management continues to monitor these events closely as future operating results could be significantly impacted because of the disease's severity and the duration of the outbreak.

10. Evaluation of subsequent events:

The Organization has evaluated events through February 9, 2022, the date which the financial statements were available to be issued.

NASHUA SOUP KITCHEN AND SHELTER, INC.SCHEDULE OF FUNCTIONAL SUPPORT AND REVENUEFOR THE YEAR ENDED JUNE 30, 2021

(with comparative totals for 2020)

	<u>Program Services</u>				<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
	<u>Soup Kitchen</u>	<u>Client</u> <u>Services</u>	<u>Management</u> <u>and General</u>			
<b>SUPPORT AND REVENUE:</b>						
Support						
Public contributions	\$ 806,429	\$752,459	\$141,694	\$ -	\$1,700,582	\$1,171,294
In-kind contributions	1,119,272	77,999	3,459	3,459	1,204,189	1,656,197
SMP grant	-	776,418	-	-	776,418	-
State of New Hampshire						
Emergency Shelter Program Grant	-	393,387	-	-	393,387	168,324
Town Grants	-	54,500	-	-	54,500	53,927
Special events	-	-	-	245,945	245,945	325,635
Capital campaign	-	629,757	-	-	629,757	198,225
Other grants	80,384	29,752	-	-	110,136	138,957
Rent	-	34,150	-	-	34,150	17,395
Total support	<u>2,006,085</u>	<u>2,748,422</u>	<u>145,153</u>	<u>249,404</u>	<u>5,149,064</u>	<u>3,729,954</u>
Revenue						
Interest and dividend income	8,442	11,586	1,820	-	21,848	22,823
Unrealized appreciation (depreciation)						
on investments	64,998	89,210	14,013	-	168,221	11,971
Total revenue	<u>73,440</u>	<u>100,796</u>	<u>15,833</u>	<u>-</u>	<u>190,069</u>	<u>34,794</u>
Other income - PPP grant	-	-	-	-	-	171,696
Total support and revenue	<u>\$2,079,525</u>	<u>\$2,849,218</u>	<u>\$160,986</u>	<u>\$249,404</u>	<u>\$5,339,133</u>	<u>\$3,936,444</u>



**Nashua Soup Kitchen  
& Shelter, Inc.**

**Nashua Soup Kitchen & Shelter  
2022 Board of Directors**

Mary Slocum (President), Fidelity Investments  
Krishna Mangipudi (Vice President), Shawsheen Valley Technical High School  
Jerry Ryan (Treasurer), Retired  
Madeleine LaRose (Clerk), Retired  
Keith Bagley, Northeastern University  
Joseph Bates, Linaro  
Linda Bennett, Retired  
Thomas Bolton, Captain, Nashua Police Department  
Derek Bruinooge, Eaton & Berube  
Jane Goodman, Division of Public Health and Community Services, City of Nashua  
Shoshanna Kelly, Kelly Creatives  
Iraida Muñoz, Case Technician, City of Nashua Welfare Department  
Janet Polaneczky, Retired  
Rick Ruo, Ruo & Haschig Realty  
Michael Reinke, Executive Director, NSKS

# Denise Jackson



Authorized to work in the US for any employer

## Work Experience

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### **Homeless Outreach Worker**

NASHUA SOUP KITCHEN & SHELTER - Nashua, NH  
December 2020 to Present

Going out into the community to identify individuals experiencing homelessness. Provide clients with food, clothing, camping gear and other basic needs. Collaborate with other agencies to help clients access health insurance, mental health, substance abuse services and housing. Assist clients with fill out necessary paperwork. Answer the Coordinated Entry line to assist those who are experiencing a housing crisis to give them appropriate referrals and enter them into the HMIS system.

### **Lead Floater**

Marguerite's Place, Inc. - Nashua, NH  
May 1997 to December 2020

I have worked at a transitional housing program for women and children for over 20 years. I have mainly worked in the child care but have performed a diverse amount of jobs in the organization. I have been the assistant director in the child care, taught in different classrooms. I have also helped with child care intakes and assisted families with accessing resources. I have attended several workshops on trauma informed care.

## Education

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### **Bachelor's degree in Child Development/Family Relations Minor in Psychology**

University of Maine - Orono, ME  
August 1992 to August 1996

### **High school diploma or GED in General Studies**

Telstar High School - Bethel, ME  
August 1988 to June 1992

## Skills

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- Social Services
- Experience with Children
- Childcare
- Case Management
- Classroom Management

- Toddler Care

## Certifications and Licenses

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### **Adult and Pediatric First Aid/CPR/AED**

October 2020 to October 2022

### **Pediatric CPR and first aid**

October 2020 to October 2022

### **Building Futures Together UNH.**

September 2021 to Present

Completed courses on the effects of substance abuse and trauma on families, children and youth. program included a capstone project and on the job training.

## Assessments

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### **Supervisory Skills: Interpersonal Skills – Highly Proficient**

October 2020

Fostering a collaborative environment and conducting difficult conversations

Full results: Highly Proficient

### **Teamwork: Interpersonal Skills – Expert**

October 2020

Responding to challenging team situations at work

Full results: Expert

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

## Wallace Raymond

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Decisive ability to multi-task and initiate projects, with demonstrated strong results-oriented performance.  
Ability to work under limited supervision.

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**NASHUA SOUP KITCHEN - outreach case manager** 2020- present  
**NAHUA SOUP KITCHEN. - Shelter staff** 2011-2020  
**PERDEM (PART TIME) ELLIOT HOSPITAL – linen dept.** 2011-2016

### PROFESSIONAL EXPERIENCE

**Digital Equipment Corp / Compaq / HP, Nashua NH** 1998-2010  
*Manufacturing Associate 5*

- Mechanical assembly
- Construct and build kits to specifications
- Pick orders from warehouse
- Inspect packages (quality control)
- Package product
- Run bulk area. Pack large orders / pallet loads
- Run forklift in warehouse. Picker, reach, rider
- Pod (group) leader
- Review the work forecasts and determine head count to make sure the work loads are met
- Partner with other Area Managers to balance labor ensuring that you are operating a balanced and efficient shift while meeting all of your goals.
- Support all safety programs and OSHA compliance to ensure a safe work environment for all associates.
- Write quality guide plans (QGP)

**Wally's Ice Cream Business, & ADCO Sign Company,**  
**Merrimack NH, 1988-1998**

*Sign Fabricator/Installer, /Sales Representative*  
*Owner*

Operated and managed an ice cream sales business

- Responsibilities included, stock ordering, cash management and accounts payable
- Worked on all phases of service and installation of signs
- Designed customer signs, fabrication, delivery of products, etc.
- Negotiated sales and maintenance agreements - Ran crane truck – **CDL , LISENCE**

**Nashua Telegraph Newspaper, Nashua NH**

**1985 – 1988**

***District Manager of Motor Routes***

- Hiring and training new delivery personnel
- Plotting newspaper routes by area for multiple carriers
- Negotiated retail distribution contracts
- Responsible for payroll information / check distribution

**TV Facts, Nashua, NH**

**1982 -1985**

***Sales Representative***

- Designed and updated effective advertisements for existing and new customers
- Set up printing and advertisement layouts
- Responsible for collection of fees due for advertisements
- Reviewed and delivered final advertisement products

**Buy Rite Foods, Salem NH**

**1974-1982**

***Multiple Positions***

- Forklift operator
- Shipping and receiving - dockworker
- Order picker
- Manage freezer area

**COMPUTER SKILLS**

- Microsoft Products: Word, PowerPoint, Outlook
- MAXCIM Database
- OMS

### NASHUA SOUP KITCHEN & SHELTER

#### Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Wallace Raymond	Outreach Case Manager	\$44,671	92%	\$41,143
Denise Jackson	Outreach Case Manager	\$44,671	92%	\$41,143



Subject: Emergency Solutions Grant RFA-2023-DEHS-04-EMERG-02

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

**AGREEMENT**

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

**GENERAL PROVISIONS****1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Southern New Hampshire Services, Inc.		1.4 Contractor Address 40 Pine Street Manchester, NH 03103	
1.5 Contractor Phone Number (603) 668-8010	1.6 Account Number 05-95-42-423010-79270000	1.7 Completion Date 1/1/2026	1.8 Price Limitation \$1,162,645
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: <i>DonnaLee Lozeau</i> 0093656150814C1 Date: 6/2/2022		1.12 Name and Title of Contractor Signatory DonnaLee Lozeau Chief Executive Officer	
1.13 State Agency Signature DocuSigned by: <i>Karen Hebert</i> 826CCE91034914... Date: 6/3/2022		1.14 Name and Title of State Agency Signatory Karen Hebert Division Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Robyn Guinno</i> On: 6/4/2022			
1.17 Approval by the Governor and Executive Council (if applicable) 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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) 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. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

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Date 6/27/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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

21. **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.

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

23. **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.

24. **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.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT A**

**Revisions to Standard Agreement Provisions**

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing
- 1.2. The Contractor shall ensure services are available Hillsborough and Rockingham County.
- 1.3. For the purposes of this Exhibit B, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:30am to 4:30pm, excluding state and federal holidays.
- 1.5. The parties agree to the following HUD Definition of Literally Homeless:
  - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
  - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
  - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

**1.6. Scope of Services Applicable to All Services**

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
  - 1.6.1.1. Verifying housing status, including, but not limited to:
    - 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.5.
    - 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.
- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to, family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

homeless.

- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
  - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
  - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
  - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
  - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
  - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
  - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
  - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.
- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).
- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
- 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
  - 1.6.9.2. Determining and prioritizing provision of assistance;
  - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
  - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
  - 1.6.9.5. Conducting habitability or housing quality standards inspections;
  - 1.6.9.6. Terminating program assistance; and
  - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
- 1.6.10. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
- 1.6.14. Rapid Re-Housing Program
- 1.6.14.1. The Contractor shall conduct Rapid Re-Housing activities, which provides housing placement and stabilization services as necessary to assist the literally homeless in shelters or in places not meant for human habitation to move as quickly as possible out of homelessness and in to permanent housing. The Contractor shall provide program participants with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104



**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

in order to move individuals experiencing homelessness to permanent housing.

1.6.14.2. Eligibility: The Contractor shall reassess income eligibility for individuals and families every twelve (12) months.

1.6.14.3. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:

1.6.14.3.1. Short-term rental assistance.

1.6.14.3.2. Medium-term rental assistance.

1.6.14.3.3. Assistance with rental arrearages.

1.6.14.4. Tenant-Based Rental Assistance (TBRA): The Contractor shall provide TBRA, which includes but is not limited to:

1.6.14.4.1. Rental assistance for no more than a twenty- four (24) month period over a thirty-six (36) month period. The Contractor shall:

1.6.14.4.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor receives a copy of all general notices, complaints, and notices of eviction from the landlord or owner.

1.6.14.4.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.

1.6.14.4.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.

1.6.14.4.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.

1.6.14.4.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.6.14.4.1.6. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.14.5. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.104. The Contractor shall:
  - 1.6.14.5.1. Provide financial assistance that may include, but is not limited to:
    - 1.6.14.5.1.1. Rental application fees. Security deposits.
    - 1.6.14.5.1.2. Last month's rent.
    - 1.6.14.5.1.3. Utility deposits.
    - 1.6.14.5.1.4. Utility payments.
    - 1.6.14.5.1.5. Moving costs.
  - 1.6.14.5.2. Provide services, or pay for costs of services provided. Eligible services costs must comply with all HUD regulations in 24 CFR 576.105, which include, but are not limited to:
    - 1.6.14.5.2.1. Housing search and placement services.
    - 1.6.14.5.2.2. Housing stability case management.
    - 1.6.14.5.2.3. Mediation services.
    - 1.6.14.5.2.4. Legal services.
    - 1.6.14.5.2.5. Credit repair services.
- 1.6.14.6. The Contractor shall provide on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.14.7. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.14.8. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

housing, as appropriate, using the local coordinated entry system.

1.6.14.9. The Contractor shall develop and submit an action plan to the Department for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.

1.6.14.10. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards.

1.6.14.11. The Contractor shall ensure:

1.6.14.11.1. Occupied housing meets State and local housing requirements including, but not limited to, compliance with:

1.6.14.11.2. All applicable state and local housing codes. Licensing requirements.

1.6.14.11.3. All requirements regarding the condition of the structure.

1.6.14.11.4. All requirements regarding the operation of housing or services.

1.6.14.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

**1.6.15. Homelessness Prevention Program**

1.6.15.1. The Contractor shall conduct Homelessness Prevention activities that include providing housing relocation and stabilization services, and financial assistance as necessary in accordance with 24 CFR Part 576.103, in order to prevent individuals and families from moving into an emergency shelter or living in a public or private place not meant for humans.

1.6.15.2. The Contractor shall provide program participants at risk, or at imminent risk of homelessness with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104.

**1.6.15.3. Eligibility**

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New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.6.15.3.1. *Screening and Targeting Tool:* The Contractor shall document eligibility using a standardized homelessness prevention screening form, provided by BHS. The purpose of the screening tool is to target ESG Homelessness Prevention resources to those who are most at-risk of becoming homeless. Furthermore, the eligibility criteria and targeting threshold score serve as a tool for prioritizing households eligible for homelessness prevention services when capacity for providing such is limited and also supports the Contractor in determining the intensity of homelessness prevention services that an eligible household may receive.
- 1.6.15.3.2. During intake, the Contractor shall document annual household income below 30 percent of median family income for the area, as determined by HUD.
- 1.6.15.3.3. The Contractor shall reassess income eligibility for individuals and families every three (3) months of program participation.

1.6.15.4. Eligible Activities

- 1.6.15.4.1. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:
  - 1.6.15.4.1.1. Short-term rental assistance.
  - 1.6.15.4.1.2. Medium-term rental assistance.
  - 1.6.15.4.1.3. Assistance with rental arrearages.

1.6.15.5. Tenant-Based Rental Assistance (TBRA): The Contractor shall provide TBRA, which includes but is not limited to:

- 1.6.15.5.1. Rental assistance for no more than twenty-four (24) months over a thirty-six (36) month period. The Contractor must:
  - 1.6.15.5.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor receives a copy of all general notices, complaints, and

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New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

notices of eviction from the landlord or owner.

- 1.6.15.5.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
- 1.6.15.5.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
- 1.6.15.5.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
- 1.6.15.5.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.

1.6.15.6. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.103. The Contractor shall:

- 1.6.15.6.1. Provide financial assistance that may include, but are not limited to:
  - 1.6.15.6.1.1. Rental application fees.
  - 1.6.15.6.1.2. Security deposits.
  - 1.6.15.6.1.3. Last month's rent.
  - 1.6.15.6.1.4. Utility deposits.
  - 1.6.15.6.1.5. Utility payments.
  - 1.6.15.6.1.6. Moving costs.
- 1.6.15.6.2. Provide services, or pay for costs for services provided, that may include, but are not limited to:
  - 1.6.15.6.2.1. Housing search and placement services.
  - 1.6.15.6.2.2. Housing stability case management.
  - 1.6.15.6.2.3. Mediation services.

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.15.6.2.4. Legal services.
- 1.6.15.6.2.5. Credit repair services.
- 1.6.15.7. The Contractor shall make available on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.15.8. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.15.9. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.15.10. The Contractor shall develop an action plan for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.15.11. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards. Additionally, the Contractor shall ensure:
  - 1.6.15.11.1. Occupied housing meets state and local housing requirements including, but not limited to, compliance with:
  - 1.6.15.11.2. All applicable state and local housing codes. Licensing requirements.
  - 1.6.15.11.3. All requirements regarding the condition of the structure.
  - 1.6.15.11.4. All requirements regarding the operation of housing or services.
- 1.6.15.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.
- 1.6.16. Housing Stabilization

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.16.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 1.6.16.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1.6.16.3. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 1.6.16.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.16.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:
  - 1.6.16.5.1. Provide funding for first month's rent and/or security deposit as needed;
  - 1.6.16.5.2. Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities;
  - 1.6.16.5.3. Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
  - 1.6.16.5.4. Provide one-time financial assistance that directly impacts a household's ability to avoid eviction,;
  - 1.6.16.5.5. Facilitate landlord mediation and negotiation;
  - 1.6.16.5.6. Assist individuals and families with connecting with legal services related to eviction proceedings;
  - 1.6.16.5.7. Assist individuals and families with understanding leases;
  - 1.6.16.5.8. Assist individuals and families with obtaining utility services;
  - 1.6.16.5.9. Provide tenant counseling;

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.16.5.10. Provide information about and referrals to other providers;
- 1.6.16.5.11. Develop individualized housing and service plans that include planning a path to permanent housing stability;
- 1.6.16.5.12. Use the centralized or coordinated assessment system for housing prioritization;
- 1.6.16.5.13. Provide support through case management of those served once housed for continued success;
- 1.6.16.5.14. Provide ongoing risk assessment and safety planning for victims of domestic violence (DV), dating violence, sexual assault, and stalking in collaboration with DV Service Providers; and
- 1.6.16.5.15. Assist individuals and families with obtaining federal, state, and local benefits to obtain and maintain housing, which may include but is not limited to:
  - 1.6.16.5.15.1. Childcare services.
  - 1.6.16.5.15.2. Employment and education resources.
  - 1.6.16.5.15.3. Healthcare and mental health services.
  - 1.6.16.5.15.4. Services for substance use disorder (SUD).
  - 1.6.16.5.15.5. Life skills training.
  - 1.6.16.5.15.6. Veteran services.

1.6.16.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractor shall comply with all privacy and security requirements set by the Department.

1.6.17. Coordination of Efforts for Rapid Rehousing and Homeless Prevention: To demonstrate area wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.17.1. Participate in their region's Coordinated Entry System to receive prioritized referrals for Homelessness Prevention and Rapid Rehousing;
- 1.6.17.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
- 1.6.17.3. Ensure a direct connection with existing Rapid Rehousing and Homelessness Prevention Programs to promote coordination, leverage resources and avoid duplication of efforts; and
- 1.6.17.4. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

**1.7. Reporting**

- 1.7.1. The Contractor shall submit an annual reports to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:

- 1.7.1.1. ESG CAPER: Consolidated Annual Performance and Evaluation Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.
- 1.7.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
- 1.7.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
  - 1.7.1.4. Number of persons in households without children;
  - 1.7.1.5. Number of persons in households with at least one adult and one child
  - 1.7.1.6. Number of persons in households with only children.

- 1.7.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

**1.8. Performance Measures**

- 1.8.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**1.8.1.1. Rapid Rehousing:**

- 1.8.1.1.1. At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
- 1.8.1.1.2. At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
- 1.8.1.1.3. At least eighty percent (80%) percent of households that exit a rapid re- housing program to permanent housing will not become homeless again within a year.

**1.8.1.2. Homelessness Prevention and Housing Stabilization:**

- 1.8.1.2.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- 1.8.1.2.2. At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- 1.8.1.2.3. At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

**3. Additional Terms**

**3.1. Impacts Resulting from Court Orders or Legislative Changes**

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

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

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

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

**3.3. Credits and Copyright Ownership**

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

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

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

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

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

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

3.4.1. In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

**3.5. Eligibility Determinations**

- 3.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 3.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
- 3.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

**4. Records**

- 4.1. The Contractor shall keep records that include, but are not limited to:
  - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
  - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
  - 1.2. 73% General funds.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
  - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
  - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through Exhibit C-4, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
  - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
  - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
  - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
  - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
  - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to [dhhs.bhhsfinance@dhhs.nh.gov](mailto:dhhs.bhhsfinance@dhhs.nh.gov) or mailed to:

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

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
  - 8.1. The Contractor must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
    - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
    - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
    - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
  - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
    - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
  - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

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



Exhibit C-1, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Southern New Hampshire Services Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 209,532.50	\$ 3,771.59	\$ 213,304.09	\$ 41,906.50	\$ 3,771.59	\$ 45,678.09	\$ 167,626.00	\$ -	\$ 167,626.00
2. Employee Benefits	\$ 67,050.41	\$ 1,206.91	\$ 68,257.32	\$ 13,410.06	\$ 1,206.91	\$ 14,616.99	\$ 53,640.33	\$ -	\$ 53,640.33
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 5,625.00	\$ 101.25	\$ 5,726.25	\$ 1,125.00	\$ 101.25	\$ 1,226.25	\$ 4,500.00	\$ -	\$ 4,500.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 6,250.00	\$ 112.50	\$ 6,362.50	\$ 1,250.00	\$ 112.50	\$ 1,362.50	\$ 5,000.00	\$ -	\$ 5,000.00
6. Travel	\$ 2,000.00	\$ 36.00	\$ 2,036.00	\$ 400.00	\$ 36.00	\$ 436.00	\$ 1,600.00	\$ -	\$ 1,600.00
7. Occupancy	\$ 15,000.00	\$ 270.00	\$ 15,270.00	\$ 3,000.00	\$ 270.00	\$ 3,270.00	\$ 12,000.00	\$ -	\$ 12,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,100.00	\$ 39.90	\$ 2,139.90	\$ 420.00	\$ 39.90	\$ 459.90	\$ 1,680.00	\$ -	\$ 1,680.00
Postage	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ 350.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect (9%)	\$ -	\$ 22,175.67	\$ 22,175.67	\$ -	\$ -	\$ -	\$ -	\$ 22,175.67	\$ 22,175.67
Rapid Re-Housing	\$ 41,250.00	\$ -	\$ 41,250.00	\$ 8,250.00	\$ -	\$ 8,250.00	\$ 33,000.00	\$ -	\$ 33,000.00
Homeless Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Stabilization (lines 1-8 plus indirect)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 349,157.91</b>	<b>\$ 27,713.61</b>	<b>\$ 376,871.72</b>	<b>\$ 69,761.58</b>	<b>\$ 5,538.14</b>	<b>\$ 75,299.72</b>	<b>\$ 279,396.33</b>	<b>\$ 22,175.67</b>	<b>\$ 301,572.00</b>

Indirect As A Percent of Direct

7.9%

Exhibit C-2, SFY 2024 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Southern New Hampshire Services Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2023 - June 30, 2024

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 215,814.21	\$ 3,881.06	\$ 219,695.27	\$ 43,122.84	\$ 3,881.06	\$ 47,003.90	\$ 172,491.37	\$ -	\$ 172,491.37
2. Employee Benefits	\$ 68,998.51	\$ 1,241.94	\$ 70,238.45	\$ 13,799.30	\$ 1,241.94	\$ 15,041.24	\$ 55,197.21	\$ -	\$ 55,197.21
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
6. Travel	\$ 2,000.00	\$ 38.00	\$ 2,038.00	\$ 400.00	\$ 38.00	\$ 438.00	\$ 1,600.00	\$ -	\$ 1,600.00
7. Occupancy	\$ 15,000.00	\$ 285.00	\$ 15,285.00	\$ 3,000.00	\$ 285.00	\$ 3,285.00	\$ 12,000.00	\$ -	\$ 12,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,100.00	\$ 39.90	\$ 2,139.90	\$ 420.00	\$ 39.90	\$ 459.90	\$ 1,680.00	\$ -	\$ 1,680.00
Postage	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ -	\$ 350.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect (9%)	\$ -	\$ 22,253.42	\$ 22,253.42	\$ -	\$ -	\$ -	\$ -	\$ 22,253.42	\$ 22,253.42
Rapid Re-Housing	\$ 41,250.00	\$ -	\$ 41,250.00	\$ 8,250.00	\$ -	\$ 8,250.00	\$ 33,000.00	\$ -	\$ 33,000.00
Homeless Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Stabilization (lines 1-8 plus indirect)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 348,310.73</b>	<b>\$ 27,739.31</b>	<b>\$ 376,050.04</b>	<b>\$ 68,992.15</b>	<b>\$ 5,485.89</b>	<b>\$ 74,478.04</b>	<b>\$ 279,318.58</b>	<b>\$ 22,253.42</b>	<b>\$ 301,572.00</b>

Indirect As A Percent of Direct

8.0%

Exhibit C-3, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Southern New Hampshire Services Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 218,860.10	\$ 3,939.48	\$ 222,799.58	\$ 43,772.02	\$ 3,939.48	\$ 47,711.50	\$ 175,088.08	\$ -	\$ 175,088.08
2. Employee Benefits	\$ 70,035.31	\$ 1,260.64	\$ 71,295.95	\$ 14,007.06	\$ 1,260.64	\$ 15,267.70	\$ 56,028.25	\$ -	\$ 56,028.25
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 2,000.00	\$ 36.00	\$ 2,036.00	\$ 400.00	\$ 36.00	\$ 436.00	\$ 1,600.00	\$ -	\$ 1,600.00
7. Occupancy	\$ 15,000.00	\$ 270.00	\$ 15,270.00	\$ 3,000.00	\$ 270.00	\$ 3,270.00	\$ 12,000.00	\$ -	\$ 12,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,100.00	\$ 37.80	\$ 2,137.80	\$ 420.00	\$ 37.80	\$ 457.80	\$ 1,680.00	\$ -	\$ 1,680.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ 22,175.67	\$ 22,175.67	\$ -	\$ -	\$ -	\$ -	\$ 22,175.67	\$ 22,175.67
Rapid Re-Housing	\$ 41,250.00	\$ -	\$ 41,250.00	\$ 8,250.00	\$ -	\$ 8,250.00	\$ 33,000.00	\$ -	\$ 33,000.00
Homeless Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Stabilization (lines 1-8 plus indirect)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 348,245.41	\$ 27,718.59	\$ 376,965.00	\$ 69,849.08	\$ 5,543.92	\$ 75,393.00	\$ 279,396.33	\$ 22,175.67	\$ 301,572.00

Indirect As A Percent of Direct

7.9%

Exhibit C-4, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Southern New Hampshire Services Inc.

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 183,784.94	\$ 3,308.13	\$ 187,093.07	\$ 36,756.90	\$ 3,308.13	\$ 40,065.12	\$ 147,027.95	\$ -	\$ 147,027.95
2. Employee Benefits	\$ 58,811.18	\$ 1,058.60	\$ 59,869.78	\$ 11,762.23	\$ 1,058.60	\$ 12,820.83	\$ 47,048.93	\$ -	\$ 47,048.93
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 2,000.00	\$ 36.00	\$ 2,036.00	\$ 400.00	\$ 36.00	\$ 436.00	\$ 1,600.00	\$ -	\$ 1,600.00
7. Occupancy	\$ 11,250.00	\$ 202.50	\$ 11,452.50	\$ 2,250.00	\$ 202.50	\$ 2,452.50	\$ 9,000.00	\$ -	\$ 9,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,100.00	\$ 39.90	\$ 2,139.90	\$ 420.00	\$ 39.90	\$ 459.90	\$ 1,680.00	\$ -	\$ 1,680.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect (9%)	\$ -	\$ 18,572.12	\$ 18,572.12	\$ -	\$ -	\$ -	\$ -	\$ 18,572.12	\$ 18,572.12
Rapid Re-Housing	\$ 41,250.00	\$ -	\$ 41,250.00	\$ 8,250.00	\$ -	\$ 8,250.00	\$ 33,000.00	\$ -	\$ 33,000.00
Homeless Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Stabilization (lines 1-8 plus indirect)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 299,196.10</b>	<b>\$ 23,217.25</b>	<b>\$ 322,413.35</b>	<b>\$ 59,839.22</b>	<b>\$ 4,645.13</b>	<b>\$ 64,484.35</b>	<b>\$ 239,356.68</b>	<b>\$ 18,572.12</b>	<b>\$ 257,929.00</b>

Indirect As A Percent of Direct

7.8%



New Hampshire Department of Health and Human Services  
Exhibit D

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

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

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

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

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



New Hampshire Department of Health and Human Services  
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
  - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

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

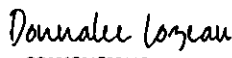
Place of Performance (street address, city, county, state, zip code) (list each location)

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

Vendor Name: Southern NH Services, Inc

6/2/2022

Date

DocuSigned by:  
  
 Name: Donnatée Lozeau  
 Title: Chief Executive Officer



New Hampshire Department of Health and Human Services  
Exhibit E

**CERTIFICATION REGARDING LOBBYING**

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

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

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

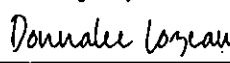
The undersigned certifies, to the best of his or her knowledge and belief, that:


1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Vendor Name: Southern NH Services, Inc

6/2/2022  
Date

DocuSigned by:  
  
 Name: Donna Tee Lozeau  
 Title: Chief Executive Officer

Vendor Initials   
 Date 6/2/2022

New Hampshire Department of Health and Human Services  
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

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

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and





New Hampshire Department of Health and Human Services  
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Southern NH Services, Inc

6/2/2022
Date

DocuSigned by:
Donna Tee Lozeau
Name: Donna Tee Lozeau
Title: Chief Executive Officer

DS
DL
Contractor Initials
Date 6/2/2022



New Hampshire Department of Health and Human Services  
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials

DS  
DL

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services  
Exhibit G



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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Southern NH Services, Inc

6/2/2022  
Date

DocuSigned by:  
*DonnaLee Lozeau*  
Name: DonnaLee Lozeau  
Title: Chief Executive Officer

Exhibit G

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services  
Exhibit H

**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name: Southern NH Services, Inc

6/2/2022

Date

DocuSigned by:

*DonnaLee Lozeau*

Name: DonnaLee Lozeau

Title: Chief Executive Officer

## New Hampshire Department of Health and Human Services



## Exhibit I

**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 applicable to business associates. 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. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "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.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials

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Date 6/2/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. “Required by Law” shall have the same meaning as the term “required by law” in 45 CFR Section 164.103.
- m. “Secretary” shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. “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.
- o. “Unsecured Protected Health Information” means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. 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, and the HITECH Act.

(2) Business Associate 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, Business Associate, including but not limited to all its directors, officers, employees and agents, shall 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 notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules 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

3/2014

Contractor Initials                     

Date 6/2/2022

New Hampshire Department of Health and Human Services



Exhibit I

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 over and above those 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. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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.
- e. 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 (I). 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

## New Hampshire Department of Health and Human Services



## Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. 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.
- g. 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.
- h. 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.
- i. 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.
- j. 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.
- k. 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.
- l. 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

3/2014

Contractor Initials DLDate 6/2/2022



New Hampshire Department of Health and Human Services



Exhibit I

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 Paragraph 10 of the standard terms and conditions (P-37) 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, 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, the Privacy and Security Rule.

3/2014

Contractor Initials DL

Date 6/2/2022



New Hampshire Department of Health and Human Services

Exhibit I

- 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) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Southern NH Services, Inc

The State by:

Name of the Contractor

*Karen Hebert*

*DonnaLee Lozeau*

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Signature of Authorized Representative

Signature of Authorized Representative

Karen Hebert

DonnaLee Lozeau

Name of Authorized Representative  
Division Director

Name of Authorized Representative

Chief Executive Officer

Title of Authorized Representative

Title of Authorized Representative

6/3/2022

6/2/2022

Date

Date

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New Hampshire Department of Health and Human Services  
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

Contractor Name: Southern NH Services, Inc

6/2/2022  
Date

DocuSigned by:  
*DonnaLee Lozeau*  
Name: DonnaLee Lozeau  
Title: Chief Executive Officer



New Hampshire Department of Health and Human Services  
Exhibit J

**FORM A**

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

1. The DUNS number for your entity is: 088584065
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

           NO                        X   YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

           NO                        X   YES

If the answer to #3 above is YES, stop here

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

# New Hampshire Department of Health and Human Services

## Exhibit K

### DHHS Information Security Requirements



#### A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

- 1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**II. METHODS OF SECURE TRANSMISSION OF DATA**

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

**A. Retention**

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a



New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
  1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doiit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

**V. LOSS REPORTING**

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

# State of New Hampshire

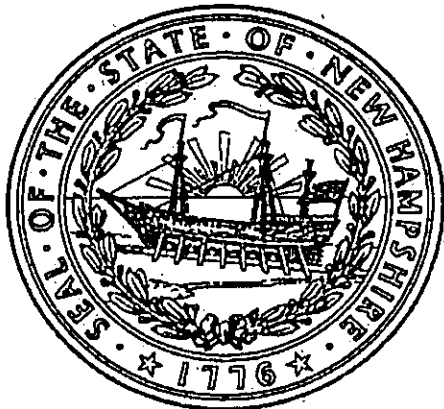
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHERN NEW HAMPSHIRE SERVICES INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: 65506

Certificate Number: 0005755694



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 11th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State

**CERTIFICATE OF VOTES**

**(Corporate Authority)**

I, Orville Kerr, Clerk/Secretary of Southern New Hampshire Services, Inc.  
(Name) (Corporation name)


(Hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly  
(State)  
elected and acting Clerk/Secretary of the Corporation; (2) I maintain and have custody and am familiar with the  
minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such  
books; (4) that the Board of Directors of the Corporation have authorized, on September 21 2021, such authority  
(Date)  
to be in force and effect until 1/1/2026.  
(Contract termination date)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the Corporation any contract or other instrument for the sale of products and services:

<u>Donnalee Lozeau</u> (Name)	<u>Executive Director</u> (Position)
<u>Ryan Clouthier</u> (Name)	<u>Deputy Director</u> (Position)
<u>James Chaisson</u> (Name)	<u>Chief Fiscal Officer</u> (Position)

(5) The meeting of the Board of Directors was held in accordance with New Hampshire  
(State of incorporation)  
law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded and continues in full force and effect as of the date hereof.


IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this  
3<sup>rd</sup> day of June, 2022.

  
\_\_\_\_\_  
Clerk/Secretary

STATE OF New Hampshire  
COUNTY OF Hillsborough

On this 3<sup>rd</sup> day of June, 2022, before me, Debra Stohrer  
the undersigned Officer, personally appeared Orville Kerr who acknowledged her/himself to be  
the Secretary of Southern New Hampshire Services, Inc., a corporation and that she/he  
as such Secretary being authorized to do so, executed the foregoing instrument for the purposes therein  
contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

  
\_\_\_\_\_  
Notary Public/Justice of the Peace  
Commission Expiration Date: \_\_\_\_\_

**DEBRA D. STOHRER**  
Notary Public - New Hampshire  
My Commission Expires October 7, 2025







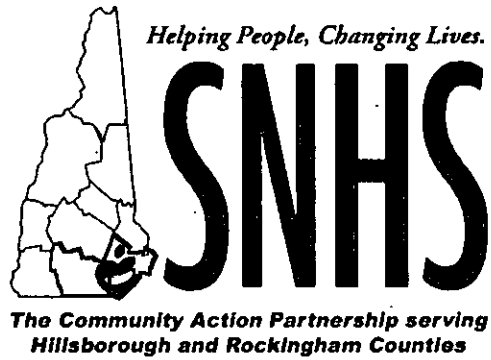
**SOUTHERN NEW HAMPSHIRE SERVICES**  
*The Community Action Partnership for Hillsborough and Rockingham Counties*  
*Helping People. Changing Lives.*

**MISSION STATEMENT**

Southern New Hampshire Services, Inc. (SNHS) is a private non-profit corporation chartered in the State of New Hampshire, May 21, 1965 to serve as the Community Action Partnership for Hillsborough County in compliance with the Economic Opportunity Act of 1964. From 1965 through 1969, SNHS was known as the Community Action Agency for Hillsborough County and served the City of Nashua and the twenty-nine towns. In 1969 SNHS became the Community Action Partnership for the City of Manchester as well. In 1974 the agency's name was changed to Southern New Hampshire Services, Inc. In July 2011, Rockingham Community Action (RCA), the Community Action Agency serving Rockingham County, was merged with Southern New Hampshire Services. As a result of this merger, SNHS now provides services to residents of the 65 towns and 3 cities in Hillsborough and Rockingham Counties.

The Economic Opportunity Act of 1964 and subsequent federal legislation establishing the Community Services Block Grant define our basic mission. Under these provisions the fundamental mission of SNHS is:

- A. To provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.
- B. To provide activities designed to assist low-income participants including homeless individuals and families, migrants, and the elderly poor to:
  - 1. Secure and retain meaningful employment
  - 2. Attain an adequate education
  - 3. Make better use of available income
  - 4. Obtain and maintain adequate housing and a suitable living environment
  - 5. Obtain emergency assistance through loans or grants to meet immediate and urgent individual and family needs, including the need for health services, nutritious food, housing, and employment related assistance
  - 6. Remove obstacles and solve problems which block the achievement of self-sufficiency
  - 7. Achieve greater participation in the affairs of the community, and
  - 8. Make more effective use of other programs related to the purposes of the enabling federal legislation.
- C. To provide on an emergency basis for the provision of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.
- D. To coordinate and establish linkages between governmental and other social service programs to assure the effective delivery of such services to low-income individuals.
- E. To encourage the use of entities in the private sector of the community in efforts to ameliorate poverty in the community.



**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**SINGLE AUDIT REPORT**

**YEAR ENDED JULY 31, 2021**

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**SINGLE AUDIT REPORT**

**YEAR ENDED JULY 31, 2021**

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***TABLE OF CONTENTS***

	<i>Page</i>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance and Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3-5
Schedule of Expenditures of Federal Awards	6-8
Notes to Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	10
Financial Report	

**OUELLETTE & ASSOCIATES, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.  
Michael R. Dunn, C.P.A.  
Jonathan A. Hussey, C.P.A., M.S.T.  
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.  
Gary A. Wigan, C.P.A.  
C. Joseph Wolverton, Jr., C.P.A.

**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Southern New Hampshire Services, Inc. and Affiliate

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 combined financial statements of Southern New Hampshire Services, Inc. (the Organization) and affiliate, which comprise the combined statement of financial position as of July 31, 2021, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated March 3, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered the Organizations' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' 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 Organizations' combined 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 may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Ouellette & Associates, P.A.*  
Certified Public Accountants

March 3, 2022  
Lewiston, Maine

**OUELLETTE & ASSOCIATES, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.  
Michael R. Dunn, C.P.A.  
Jonathan A. Hussey, C.P.A., M.S.T.  
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.  
Gary A. Wigant, C.P.A.  
C. Joseph Wolverton, Jr., C.P.A.

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control over Compliance and Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

To the Board of Directors  
Southern New Hampshire Services, Inc. and Affiliate

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

We have audited Southern New Hampshire Services, Inc. (the Organization) and affiliate's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southern New Hampshire Services, Inc. and affiliate's major federal programs for the year ended July 31, 2021. Southern New Hampshire Services, Inc. and affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Southern New Hampshire Services, Inc. and affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southern New Hampshire Services, Inc. and affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southern New Hampshire Services, Inc. and affiliate's compliance.

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

In our opinion, Southern New Hampshire Services, Inc. and affiliate 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 July 31, 2021.

### **Report on Internal Control over Compliance**

Management of Southern New Hampshire Services, Inc. and affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southern New Hampshire Services, Inc. and affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southern New Hampshire Services, Inc. and affiliate's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

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.

## **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

We have audited the combined financial statements of Southern New Hampshire Services, Inc. and affiliate as of and for the year ended July 31, 2021, and have issued our report thereon dated March 3, 2022, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined financial statements as a whole.

*Ouellette & Associates, P.A.*  
Certified Public Accountants

March 3, 2022  
Lewiston, Maine



## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2021

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
<b>FEDERAL AWARDS</b>				
<b><u>U.S. Department of Agriculture:</u></b>				
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	174NH703W1003	\$ -	\$ 1,334,892
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
<b><u>Food Distribution Cluster</u></b>				
Commodity Supplemental Food Program	10.565	202120Y800544	-	5,061
	10.565	202020Y800544	-	19,500
Total Food Distribution Cluster			-	24,561
<i>Pass-Through State of New Hampshire Department of Education</i>				
Child and Adult Care Food Program	10.558		-	695,568
<b><u>Child Nutrition Cluster</u></b>				
Summer Food Service Program for Children	10.559		-	155,822
Total U.S. Department of Agriculture			\$ -	\$ 2,210,843
<b><u>U.S. Department of Housing and Urban Development:</u></b>				
<i>Direct Program</i>				
<b><u>Section 8 Project-Based Cluster</u></b>				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		\$ -	\$ 540,904
<i>Pass-Through State of New Hampshire Governor's Office of Strategic Initiatives</i>				
<b><u>CDBG - Entitlement Grants Cluster</u></b>				
Community Development Block Grants/ Entitlement Grants - COVID	14.218	B-20-MW-33-0001	-	544,242
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
Emergency Solutions Grant Program	14.231	E17-DC-33-0001	-	40,929
Total U.S. Department of Housing and Urban Development			\$ -	\$ 1,126,075
<b><u>U.S. Department of Homeland Security:</u></b>				
<i>Passed-through Regional United Way Agency</i>				
Emergency Food and Shelter National Board Program	97.024		\$ -	\$ 2,101
<i>Pass-Through State of New Hampshire Governor's Office of Strategic Initiatives</i>				
Emergency Food and Shelter National Board Program	97.024	592600-007	-	20,000
Total U.S. Department of Homeland Security			\$ -	\$ 22,101
Subtotal			\$ -	\$ 3,359,019

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2021

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ -	\$ 3,359,019
<b><u>U.S. Department of Labor:</u></b>				
<i>Pass-Through State of New Hampshire Department of Resources and Economic Development</i>				
<b><u>WIOA Cluster</u></b>				
WIOA Adult Program	17.258	02-6000618	\$ 73,162	\$ 1,234,796
WIOA Dislocated Worker Formula Grants	17.278	02-6000618	17,282	122,677
<b>Total WIOA Cluster</b>			<b>90,444</b>	<b>1,357,473</b>
Senior Community Service Employment Program	17.235	02-6000618	-	4,062
Workforce Investment Act (WIA) Dislocated Worker National Reserve Demonstration Grants	17.280	02-6000618	-	1,258,590
<b>Total U.S. Department of Labor</b>			<b>\$ 90,444</b>	<b>\$ 2,620,125</b>
<b><u>U.S. Department of Treasury:</u></b>				
<i>Pass-Through State of New Hampshire Governor's Office of Strategic Initiatives</i>				
Coronavirus Relief Fund - COVID	21.019		\$ -	\$ 6,346,350
Emergency Rental Assistance Program - COVID	21.023	ERA0012 and ERA0435	-	16,171,517
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
Coronavirus Relief Fund - COVID	21.019	SS-2021-DEHS-05-CHILD-01	-	249,873
<b>Total U.S. Department of Treasury:</b>			<b>\$ -</b>	<b>\$ 22,767,740</b>
<b><u>U.S. Department of Energy:</u></b>				
<i>Pass-Through State of New Hampshire Governor's Office of Strategic Initiatives</i>				
Weatherization Assistance for Low-Income Persons	81.042	EE0007935	\$ -	\$ 564,342
<b>Total U.S. Department of Energy:</b>			<b>\$ -</b>	<b>\$ 564,342</b>
<b><u>U.S. Department of Education:</u></b>				
<i>Pass-Through State of New Hampshire Department Of Education</i>				
Adult Education - Basic Grants to States	84.002	67011-ABE	\$ -	\$ 118,530
<b>Total U.S. Department of Education</b>			<b>\$ -</b>	<b>\$ 118,530</b>
<b><u>Corporation for National and Community Services:</u></b>				
<i>Direct Program</i>				
Retired and Senior Volunteer Program	94.002	20SRANH002	\$ -	\$ 110,300
<b>Total Corporation for National and Community Services</b>			<b>\$ -</b>	<b>\$ 110,300</b>
<b>Subtotal</b>			<b>\$ 90,444</b>	<b>\$ 29,540,056</b>

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2021

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ 90,444	\$ 29,540,056
<b><u>U.S. Department of Health and Human Services:</u></b>				
<i>Direct Program</i>				
<b><u>Head Start Cluster</u></b>				
Head Start	93.600	01CH01060203	\$ -	\$ 7,178,936
	93.600	01HP00024102	-	315,971
	93.600	01HP00024101C3	-	5,408
COVID	93.600	01CH01060203C3	-	175,293
COVID	93.600	01HE00047401C5	-	11,487
<b>Total Head Start Cluster</b>			<b>-</b>	<b>7,687,095</b>
<i>Pass-Through State of New Hampshire Office of Strategic Initiatives</i>				
Low-Income Home Energy Assistance	93.568	G-20BINHLIEA	-	7,991,223
COVID	93.568	G-2001NHE5C3	-	82,143
	93.568	G-2101NHLIEA	-	951,365
			<b>-</b>	<b>9,024,731</b>
<i>Pass-Through State of New Hampshire Department Of Health and Human Services</i>				
Temporary Assistance for Needy Families	93.558	18NHTANF	88,647	2,637,339
Community Services Block Grant	93.569	2001NHCCSC3	-	1,656,218
COVID	93.569	2001NHCCSC3	-	174,632
			<b>88,647</b>	<b>1,830,850</b>
Community Services Block Grant Discretionary Awards	93.570	2001NHCCSC3	-	28,904
<b><u>Aging Cluster</u></b>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	18AANHT3SS	-	18,610
<b><u>CCDF Cluster</u></b>				
Child Care and Development Block Grant	93.575	2001NHCCDF	-	1,119,549
	93.575	2101NHCCDF	-	110,802
			<b>-</b>	<b>1,230,351</b>
Child Care Mandatory and Matching Funds of The Child Care and Development Fund	93.596	2001NHCCDF	-	876,921
<b>Total CCDF Cluster</b>			<b>-</b>	<b>2,107,272</b>
<i>Pass-Through University of New Hampshire</i>				
Every Student Succeeds Act/Preschool Development Grants	93.434	90TP0060	-	87,828
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 88,647</b>	<b>\$ 23,422,629</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 179,091</b>	<b>\$ 52,962,685</b>

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

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

**YEAR ENDED JULY 31, 2021**

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**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and affiliate under programs of the federal government for the year ended July 31, 2021. 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 Southern New Hampshire Services, Inc. and affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southern New Hampshire Services, Inc. and affiliate.

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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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 reimbursement.

Pass-through entity identifying numbers are presented where available.

**NOTE 3: HEAD START PROGRAMS CFDA #93.600**

Due to the COVID-19 pandemic, the Organization was unable to meet its matching requirements in accordance with terms of the grant award. The Organization received a waiver from the Department of Health and Human Services due to the pandemic to remain in compliance with the grant award during the year ended July 31, 2021.

**NOTE 4: INDIRECT COST RATE**

Southern New Hampshire Services, Inc. and affiliate has negotiated an indirect cost rate of 9.50% with the Department of Health and Human Services.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE****SCHEDULE OF FINDINGS AND QUESTIONED COSTS****YEAR ENDED JULY 31, 2021****Section I Summary of Auditor's Results****Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
 Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:  
 Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

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

Any audit findings disclosed that are required  
 to be reported in accordance with CFR Section  
 200.156(a) of the Uniform Guidance?  Yes  No

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Coronavirus Relief Fund	21.019
Emergency Rental Assistance Program	21.023
WIOA Cluster	17.258 / 17.278
CCDF Cluster	93.575 / 93.596

Dollar threshold used to distinguish between  
 Type A and Type B programs: **\$1,588,881**

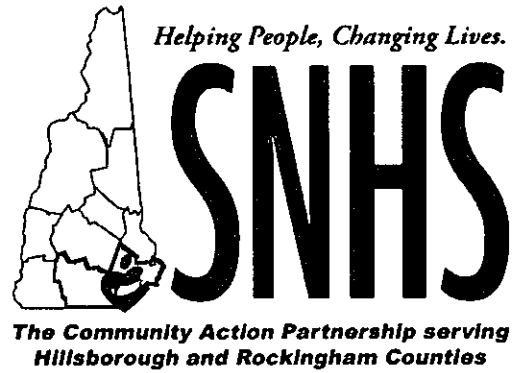
Auditee qualified as low-risk auditee?  Yes  No

**Section II Financial Statement Findings**

No matters are reportable.

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

No matters are reportable.



**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**COMBINED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**FOR THE YEARS ENDED JULY 31, 2021 AND 2020**

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## FINANCIAL STATEMENTS

JULY 31, 2021 AND 2020

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**CONTENTS**

	<b>PAGE</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>1 - 2</b>
<b>FINANCIAL STATEMENTS</b>	
<i>Combined Statements of Financial Position</i>	<b>3</b>
<i>Combined Statements of Activities</i>	<b>4</b>
<i>Combined Statements of Functional Expenses</i>	<b>5 - 8</b>
<i>Combined Statements of Cash Flows</i>	<b>9</b>
<i>Notes to Combined Financial Statements</i>	<b>10 - 21</b>
<b>INDEPENDENT AUDITOR'S REPORT SUPPLEMENTARY INFORMATION</b>	<b>22</b>
<b>COMBINING INFORMATION:</b>	
<i>Schedule A - Combining Schedule of Financial Position</i>	<b>23</b>
<i>Schedule B - Combining Schedule of Activities</i>	<b>24</b>
<b>SUPPLEMENTARY INFORMATION REQUIRED BY THE STATE OF NEW HAMPSHIRE GOVERNOR'S OFFICE OF STRATEGIC INITIATIVES:</b>	
<i>Schedule of Revenues and Expenses - By Grant</i>	<b>25 - 29</b>
<b>SUPPLEMENTARY INFORMATION REQUIRED BY THE NEW HAMPSHIRE HOUSING FINANCE AUTHORITY</b>	
<i>Whispering Pines II</i>	<b>30 - 36</b>
<i>J.B. Millette Manor</i>	<b>37 - 42</b>
<i>Sherburne Woods</i>	<b>43 - 49</b>

**OUELLETTE & ASSOCIATES, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.  
Michael R. Dunn, C.P.A.  
Jonathan A. Hussey, C.P.A., M.S.T.  
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.  
Gary A. Wigant, C.P.A.  
C. Joseph Wolverton, Jr., C.P.A.

*INDEPENDENT AUDITOR'S REPORT*

To the Board of Directors of  
Southern New Hampshire Services, Inc. and Affiliate  
Manchester, New Hampshire

**Report on the Financial Statements**

We have audited the accompanying combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate, which comprise the combined statements of financial position as of July 31, 2021 and 2020, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these combined financial statements based on our audits. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organizations' preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



***Opinion***

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and affiliate as of July 31, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2022, on our consideration of Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and compliance.

***Ouellette & Associates, P.A.***  
Certified Public Accountants

March 3, 2022  
Lewiston, Maine

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## COMBINED STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

<i>ASSETS</i>		
	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 8,496,942	\$ 6,456,196
Investments	10,396,716	9,102,421
Grants receivable	3,451,639	3,346,435
Accounts receivable	778,610	721,595
Prepaid expenses	136,692	159,842
Total current assets	<u>23,260,599</u>	<u>19,786,489</u>
<b>FIXED ASSETS</b>		
Land	3,045,918	3,050,918
Buildings and improvements	13,565,316	13,310,566
Vehicles and equipment	1,575,022	1,501,951
Total fixed assets	<u>18,186,256</u>	<u>17,863,435</u>
Less - accumulated depreciation	6,204,453	5,729,951
Net fixed assets	<u>11,981,803</u>	<u>12,133,484</u>
<b>OTHER ASSETS</b>		
Restricted cash	<u>468,276</u>	<u>457,683</u>
<b>TOTAL ASSETS</b>	<u>\$ 35,710,678</u>	<u>\$ 32,377,656</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current portion of long-term debt	\$ 79,998	\$ 100,012
Accounts payable	691,695	729,100
Accrued payroll and payroll taxes	1,187,344	1,089,681
Accrued compensated absences	424,497	470,301
Accrued other liabilities	63,446	53,011
Refundable advances	1,424,138	336,800
Over applied overhead	179,676	180,479
Tenant security deposits	89,232	83,030
Total current liabilities	<u>4,140,026</u>	<u>3,042,414</u>
<b>LONG-TERM LIABILITIES</b>		
Long-term debt, less current portion	<u>2,878,216</u>	<u>2,949,253</u>
<b>TOTAL LIABILITIES</b>	<u>7,018,242</u>	<u>5,991,667</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>28,692,436</u>	<u>26,385,989</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 35,710,678</u>	<u>\$ 32,377,656</u>

See independent auditor's report and accompanying notes to the financial statements.

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## COMBINED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Grant revenue	\$ 57,659,302	\$ 38,244,769
Program service fees	822,662	796,505
Local funding	193,876	244,926
Rental income	1,227,156	1,191,263
Gifts and other contributions	301,421	201,839
Interest and dividend income	228,980	302,600
Unrealized gain on investments	1,066,602	398,423
Miscellaneous	744,238	462,291
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<u>62,244,237</u>	<u>41,842,616</u>
<b>EXPENSES</b>		
Program services:		
Child development	9,606,743	9,330,031
Community services	1,363,706	1,505,420
Economic and workforce development	5,786,299	7,450,261
Energy	10,666,407	12,651,510
Language and literacy	302,502	430,934
Housing and homeless	23,360,337	490,824
Nutrition and health	2,111,260	2,307,558
Special projects	2,316,753	1,876,426
Volunteer services	112,210	127,449
SNHS Management Corporation	2,367,679	2,447,708
Total program services	<u>57,993,896</u>	<u>38,618,121</u>
Support services:		
Management and general	1,943,894	1,876,897
<b>TOTAL EXPENSES</b>	<u>59,937,790</u>	<u>40,495,018</u>
<b>CHANGE IN NET ASSETS</b>	2,306,447	1,347,598
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>26,385,989</u>	<u>25,038,391</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 28,692,436</u>	<u>\$ 26,385,989</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JULY 31, 2021

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 5,475,948	\$ 797,163	\$ 2,740,989	\$ 1,286,379	\$ 204,412	\$ 725,285	\$ 912,550
Payroll taxes	409,962	59,844	204,551	97,778	15,619	54,970	68,761
Fringe benefits	1,677,891	138,364	623,172	382,294	23,750	112,040	242,822
Workers comp. insurance	127,833	9,424	6,924	11,934	6,245	2,469	27,215
Retirement benefits	375,917	69,893	194,325	96,055	8,755	16,206	74,893
Consultant and contractual	72,997	85,282	695,516	970,317	801	238,467	9,785
Travel and transportation	35,627	3,264	13,780	15,113	-	1,045	9,210
Conferences and meetings	-	7,250	-	2,245	-	-	1,914
Occupancy	569,678	136,788	540,570	123,460	24,409	23,349	49,916
Advertising	574	640	800	2,418	-	600	384
Supplies	286,505	32,374	12,180	61,729	7,224	53,747	25,794
Equip. rentals and maintenance	2,430	478	(4,515)	16,962	3,495	2,579	8,745
Insurance	22,375	28,204	9,341	27,769	-	527	3,822
Telephone	80,815	21,885	32,839	36,030	2,712	14,294	55,657
Postage	3,368	40	1,150	27,045	417	6,622	1,931
Printing and publications	40	-	-	6,012	1,156	-	-
Subscriptions	-	-	-	570	-	-	-
Program support	-	181,694	-	59,109	-	-	-
Interest	9,335	-	-	-	-	-	-
Depreciation	129,615	6,300	42,909	5,276	1,266	-	13,187
Assistance to clients	234,976	3,992	676,974	7,518,979	-	22,107,876	393,992
Other expense	167,824	-	10,872	2,937	-	300	224,649
Miscellaneous	37,305	1,391	915	1,424	2,241	830	1,905
In-kind	1,203,823	-	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>10,924,838</b>	<b>1,584,270</b>	<b>5,803,292</b>	<b>10,751,835</b>	<b>302,502</b>	<b>23,361,206</b>	<b>2,127,132</b>
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(1,318,095)	(220,564)	(16,993)	(85,428)	-	(869)	(15,872)
<b>TOTAL EXPENSES</b>	<b>\$ 9,606,743</b>	<b>\$ 1,363,706</b>	<b>\$ 5,786,299</b>	<b>\$ 10,666,407</b>	<b>\$ 302,502</b>	<b>\$ 23,360,337</b>	<b>\$ 2,111,260</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)  
 FOR THE YEAR ENDED JULY 31, 2021

EXPENSES	Program Services			Total Program Services	Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation		Management and General	
Payroll	\$ 84,906	\$ 60,715	\$ 579,614	\$ 12,867,961	\$ 1,290,991	\$ 14,158,952
Payroll taxes	6,517	4,220	45,415	967,637	94,236	1,061,873
Fringe benefits	6,176	17,742	223,039	3,447,290	183,099	3,630,389
Workers comp. insurance	1,770	157	10,661	204,632	7,679	212,311
Retirement benefits	6,118	5,287	43,218	890,667	121,520	1,012,187
Consultant and contractual	2,122,049	2,780	129,628	4,327,622	106,077	4,433,699
Travel and transportation	1,141	1,973	33,587	114,740	4,283	119,023
Conferences and meetings	1,454	50	14,412	27,325	1,025	28,350
Occupancy	15,201	-	641,741	2,125,112	44,864	2,169,976
Advertising	-	1,766	3,232	10,414	25	10,439
Supplies	593	6,819	21,240	508,205	58,393	566,598
Equip. rentals and maintenance	2,645	41	8,933	41,793	1,457	43,250
Insurance	2,636	1,762	55,107	151,543	10,161	161,704
Telephone	3,079	2,633	26,997	276,941	6,779	283,720
Postage	-	605	1,470	42,648	13,123	55,771
Printing and publications	-	-	-	7,208	-	7,208
Subscriptions	-	900	630	2,100	-	2,100
Program support	560	-	45,948	287,311	-	287,311
Interest	-	-	51,209	60,544	-	60,544
Depreciation	60,191	-	405,478	664,222	2,670	666,892
Assistance to clients	2,101	-	24,342	30,963,232	-	30,963,232
Other expense	-	-	7,306	413,888	797	414,685
Miscellaneous	1,225	4,760	47,257	99,253	2,711	101,964
In-kind	-	-	-	1,203,823	-	1,203,823
Gain on disposal of assets	(1,049)	-	(2,349)	(3,398)	-	(3,398)
<b>SUBTOTAL</b>	<b>2,317,313</b>	<b>112,210</b>	<b>2,418,115</b>	<b>59,702,713</b>	<b>1,949,890</b>	<b>61,652,603</b>
Over applied indirect costs	-	-	-	-	(809)	(809)
Eliminations	(560)	-	(50,436)	(1,708,817)	(5,187)	(1,714,004)
<b>TOTAL EXPENSES</b>	<b>\$ 2,316,753</b>	<b>\$ 112,210</b>	<b>\$ 2,367,679</b>	<b>\$ 57,993,896</b>	<b>\$ 1,943,894</b>	<b>\$ 59,937,790</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JULY 31, 2020

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 5,556,933	\$ 933,868	\$ 2,939,525	\$ 1,521,964	\$ 298,880	\$ 88,866	\$ 962,139
Payroll taxes	419,856	70,488	221,893	117,494	23,413	6,797	73,387
Fringe benefits	1,573,633	137,463	615,794	463,923	28,359	21,715	238,512
Workers comp. insurance	118,066	9,585	7,651	15,806	2,062	233	30,576
Retirement benefits	314,824	88,609	190,679	93,780	10,995	4,856	70,742
Consultant and contractual	56,270	70,777	1,775,844	1,802,601	5,095	370	14,752
Travel and transportation	87,659	10,526	55,412	17,022	600	1,006	29,296
Conferences and meetings	-	6,007	-	888	-	49	140
Occupancy	491,299	76,188	452,980	122,492	30,276	2,520	64,985
Advertising	2,664	3,955	2,990	1,171	50	8,169	424
Supplies	328,400	51,663	33,068	66,117	5,006	3,604	35,623
Equip. rentals and maintenance	6,553	2,447	21,351	12,146	2,943	-	10,096
Insurance	22,852	42,463	7,617	30,740	-	175	6,450
Telephone	89,596	16,857	30,761	31,439	2,726	2,023	41,068
Postage	4,825	165	1,568	30,220	330	385	3,720
Printing and publications	3,773	-	-	483	1,851	-	-
Subscriptions	-	-	-	524	-	-	-
Program support	-	20,345	-	60,826	3,676	-	-
Interest	9,529	-	-	-	-	-	-
Depreciation	72,782	5,656	41,477	3,191	938	-	10,294
Assistance to clients	7,850	-	1,084,147	8,336,006	-	349,246	420,251
Other expense	181,944	9,940	7,450	9,318	-	800	303,005
Miscellaneous	20,004	688	364	1,862	13,734	10	2,146
In-kind	1,472,831	-	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>10,842,143</b>	<b>1,557,690</b>	<b>7,490,571</b>	<b>12,740,013</b>	<b>430,934</b>	<b>490,824</b>	<b>2,317,606</b>
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(1,512,112)	(52,270)	(40,310)	(88,503)	-	-	(10,048)
<b>TOTAL EXPENSES</b>	<b>\$ 9,330,031</b>	<b>\$ 1,505,420</b>	<b>\$ 7,450,261</b>	<b>\$ 12,651,510</b>	<b>\$ 430,934</b>	<b>\$ 490,824</b>	<b>\$ 2,307,558</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)  
 FOR THE YEAR ENDED JULY 31, 2020

	Program Services			Total Program Services	Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation		Management and General	
<b>EXPENSES</b>						
Payroll	\$ 95,518	\$ 80,529	\$ 688,044	\$ 13,166,266	\$ 1,258,963	\$ 14,425,229
Payroll taxes	7,446	6,021	45,518	992,313	93,381	1,085,694
Fringe benefits	7,355	16,739	256,823	3,360,316	184,217	3,544,533
Workers comp. insurance	3,120	214	11,822	199,135	7,822	206,957
Retirement benefits	5,385	3,350	40,945	824,165	116,327	940,492
Consultant and contractual	1,659,372	449	136,778	5,522,308	87,416	5,609,724
Travel and transportation	4,805	5,163	41,940	253,429	4,639	258,068
Conferences and meetings	3,531	50	28,605	39,270	2,113	41,383
Occupancy	15,080	-	595,088	1,850,908	38,053	1,888,961
Advertising	-	400	1,270	21,093	-	21,093
Supplies	2,334	4,524	17,992	548,331	39,485	587,816
Equip. rentals and maintenance	4,971	63	15,835	76,405	1,398	77,803
Insurance	3,213	1,616	51,605	166,731	13,338	180,069
Telephone	2,700	2,350	29,193	248,713	6,146	254,859
Postage	7	632	1,207	43,059	15,840	58,899
Printing and publications	-	84	8	6,199	61	6,260
Subscriptions	-	-	534	1,058	-	1,058
Program support	3,317	-	222,373	310,537	-	310,537
Interest	-	-	55,013	64,542	-	64,542
Depreciation	46,914	-	388,881	570,133	673	570,806
Assistance to clients	12,708	-	68,129	10,278,337	-	10,278,337
Other expense	1,798	-	7,853	522,108	4,435	526,543
Miscellaneous	169	5,265	(30,823)	13,419	3,242	16,661
In-kind	-	-	-	1,472,831	-	1,472,831
Gain on disposal of assets	-	-	(2,450)	(2,450)	-	(2,450)
<b>SUBTOTAL</b>	<b>1,879,743</b>	<b>127,449</b>	<b>2,672,183</b>	<b>40,549,156</b>	<b>1,877,549</b>	<b>42,426,705</b>
Over applied indirect costs	-	-	-	-	3	3
Eliminations	(3,317)	-	(224,475)	(1,931,035)	(655)	(1,931,690)
<b>TOTAL EXPENSES</b>	<b>\$ 1,876,426</b>	<b>\$ 127,449</b>	<b>\$ 2,447,708</b>	<b>\$ 38,618,121</b>	<b>\$ 1,876,897</b>	<b>\$ 40,495,018</b>

See independent auditor's report and accompanying notes to the financial statements.

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## COMBINED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 2,306,447	\$ 1,347,598
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	666,892	570,806
Gain on disposal of assets	(3,398)	(2,450)
Unrealized gain on investments	(1,066,602)	(398,423)
(Increase) decrease in operating assets:		
Contracts receivable	(105,204)	141,978
Accounts receivable	(57,015)	99,970
Prepaid expenses	23,150	(64,645)
Increase (decrease) in operating liabilities:		
Accounts payable	(37,405)	71,424
Accrued payroll and payroll taxes	97,663	43,876
Accrued compensated absences	(45,804)	110,482
Accrued other liabilities	10,435	(174,692)
Refundable advances	1,087,338	(691,943)
Over applied overhead	(803)	152,740
Tenant security deposits	6,202	(1,201)
Total adjustments	<u>575,449</u>	<u>(142,078)</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>2,881,896</u>	<u>1,205,520</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(560,313)	(1,304,678)
Proceeds from sale of fixed assets	48,500	9,400
Purchase of investments, reinvested dividends and capital gains	(227,693)	(298,308)
Deposit to restricted cash accounts	(10,593)	(46,103)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>(750,099)</u>	<u>(1,639,689)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on long-term debt	(91,051)	(96,173)
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	2,040,746	(530,342)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>6,456,196</u>	<u>6,986,538</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 8,496,942</u>	<u>\$ 6,456,196</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 60,544</u>	<u>\$ 64,542</u>

See independent auditor's report and accompanying notes to the financial statements.



## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## NOTES TO COMBINED FINANCIAL STATEMENTS

JULY 31, 2021 AND 2020

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**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****Nature of the Organization**

Southern New Hampshire Services, Inc. (SNHS) is a nonprofit umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in New Hampshire's Hillsborough County and Rockingham County. The Organization's programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts. Services are provided through Southern New Hampshire Services, Inc. and SNHS Management Corporation.

**Basis of Accounting and Presentation**

The Organization prepares its combined financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; and accordingly reflect all significant receivables, payables, and other liabilities. The financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU 2016-14, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets without Donor Restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

*Net Assets with Donor Restrictions* - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be fulfilled and removed by actions of the Organization pursuant to those stipulations or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

The Organization has no net assets with donor restrictions at July 31, 2021 and 2020.

**Combined Financial Statements**

All significant intercompany items and transactions have been eliminated from the basic combined financial statements. The combined financial statements include the accounts of SNHS Management Corporation because Southern New Hampshire Services, Inc. controls more than 50% of the voting power.

**Use of Estimates**

The preparation of combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results may differ from these amounts.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Cash and Cash Equivalents**

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization has no cash equivalents at July 31, 2021 and 2020.

**Current Vulnerabilities Due to Certain Concentrations**

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at either July 31, 2021 and 2020.

**Accounts and Contracts Receivable**

All accounts and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants, and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2021 and 2020.

**Support and Revenue Recognition**

*Contracts with Customers*

Program fees are reported at the amount that reflects the consideration to which the Organization expects to be entitled for providing childcare services to its clients.

Generally, the Organization bills customers and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations of its childcare services to the point when it is no longer required to provide services to the client, which is generally weekly for childcare services. These services are considered to be a single performance obligation. Revenue for performance obligations satisfied at a point in time is recognized when services are provided, and the Organization does not believe it is required to provide additional services to the client.

Based on the nature of services provided by the Organization and due to the fact that all of the Organization's performance obligations related to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a) and, therefore is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

The transaction price for childcare services is based on standard charges for services provided to clients. Under the terms of the State of New Hampshire Department of Health and Human Services childcare subsidy programs, reimbursement for childcare services provided may differ from established rates. It is the Organization's policy to set its rates to be consistent with current reimbursement rates. Therefore, amounts due do not include significant variable consideration subject to retroactive revenue adjustments due to settlement of reviews and audits.

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)JULY 31, 2021 AND 2020

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Support and Revenue Recognition - Continued***Contracts with Customers – Continued*

The Organization has elected to apply the practical expedient allowed under FASB ASC 606-10-10-4 for applying the revenue standard to a portfolio of contracts with similar characteristics. The Organization accounts for the contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the clients within each portfolio. The portfolios consist of major payor classes for childcare services. Based on historical collection trends and other analysis, the Organization has concluded that revenue for a given portfolio would not be materially different than if accounting for revenue on a contract-by-contract basis.

The Organization has also elected to apply the practical expedient allowed under FASB ASC 606-10-32-18 for the financing component, as the period of time between the service being provided and the time that the client or third-party payor pays for the service is typically one year or less.

*Private Grant Revenue and Contributions*

Private grant contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions.

*Grants and Support*

Grant revenue is derived from various federal grant agreements and various state and private entity pass-through grant agreements and contracts to provide funding support of the Organization's programs and services provided by the Organization including childcare, child development, social, health, nutrition, employment, language, energy, and special needs services to families enrolled in the Organization's programs. The Organization has evaluated its grant agreements against applicable accounting standard guidance and determined that the grant agreements are contributions (nonreciprocal transaction) conditioned upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific provisions of the grant agreements. Refundable advances result from unexpended balances from these conditional contributions and will be subsequently recognized as contribution revenue when donor conditions are met. Federal and state grant revenue comprised approximately 93% and 91% of total revenue in the fiscal years ended July 31, 2021 and 2020, respectively.

*In-Kind Donations*

In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Organization during the current fiscal year. All in-kind revenues in the fiscal year 2021 and 2020 were generated through the Head Start and Economic Workforce Development programs. Since the recognition criteria is not met under financial accounting standards, no in-kind revenues are recognized as contributions in the combined financial statements and the in-kind expenses have been eliminated.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Investments**

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the combined statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying combined statements of activities.

**Fixed Assets**

Fixed assets acquired by the Organization are capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line basis over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for July 31, 2021 and 2020 was \$666,892 and \$570,806, respectively.

Fixed assets purchased with grant funds are owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the fixed assets purchased with grant funds. The disposition of fixed assets, as well as the ownership of any proceeds is subject to funding source regulations.

**Advertising**

The Organization uses advertising to promote programs among the people it serves. The production costs of advertising are expensed as incurred.

**Functional Allocation of Expenses**

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Other expenses, that are common to several functions, are allocated by management based on effort. Supporting services are those related to operating and managing the Organization and its programs on a day-to-day basis. Supporting services have been sub-classified as follows:

*Management and General* - includes all activities related to the Organization's internal management.

**Subsequent Events**

Management has made an evaluation of subsequent events through March 3, 2022, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

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**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)**Recently Adopted Accounting Pronouncements***Revenue Recognition*

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers*, to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and International Financial Reporting Standards. The core principle of the guidance requires entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The ASU was effective for fiscal periods beginning after December 15, 2018, however ASU 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) – Effective Dates for Certain Entities*, allowed for a one-year deferral for implementation due to the coronavirus pandemic. The Organization implemented the guidance for the year ended July 31, 2021 combined financial statements. The adoption of this update did not result in adjustments to net assets, or any other account balance and no account has been affected in the current period by the application of the guidance.

*Contributions*

In June 2018, the FASB issued ASU No. 2018-08: *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The issuance of this ASU was in response to the difficulty and diversity in practice of distinguishing between exchange transactions (reciprocal) and contributions (nonreciprocal), as well as distinguishing between conditional and unconditional contributions. The guidance is effective for the Organization's fiscal years beginning after June 15, 2018, with early adoption permitted. Management has adopted the ASU effective August 1, 2020, on a modified prospective basis. As a result, this ASU has been applied to the portion of revenue that has not been recognized before the effective date in accordance with current guidance. No prior period results have been restated, and there has been no cumulative-effect adjustment to the opening balance of net assets on August 1, 2020.

**Recent Accounting Pronouncements***Leases*

In February 2016, the FASB released ASU 2016-02, *Leases (Topic 842)*, which provides users of the financial statements a more accurate picture of the assets and the long-term financial obligations of organizations that lease. The standard is for a dual-model approach; a lessee will account for most existing capital leases as Type A leases, and most existing operating leases as Type B leases. Both will be reported on the statement of financial condition of the organization for leases with a term exceeding 12 months. Lessors will see changes as well, primarily made to align with the revised model. The guidance is effective for non-public entities for fiscal years beginning after December 15, 2021, with early adoption permitted. The Organization will implement the guidance in its July 31, 2023 consolidated financial statements. Management is currently evaluating the impact of adoption on the Organization's financial statements.

**NOTE 2: RESTRICTED CASH**

The Organization, as stipulated in many of the loan agreements associated with the housing projects included in SNHS Management Corporation, is required to maintain separate accounts, and make monthly deposits into certain restricted reserves for the replacement of property and other expenditures. In addition, the Organization is required to maintain separate accounts for tenant security deposits and any surplus cash that may result from annual operations. These accounts are also not available for operating purposes and generally need additional approval from oversight agencies before withdrawal and use of these funds can occur.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

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NOTE 3: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements*, are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- 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 that are unobservable for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2021 and 2020.

*Mutual Funds*: Valued at the net asset value of shares held on the last trading day of the fiscal year, which is the basis for transactions at that date.

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of July 31, 2021 and 2020:

	<u>2021</u>			
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual Funds	<u>\$10,396,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,396,716</u>
	<u>2020</u>			
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Mutual Funds	<u>\$ 9,102,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,102,421</u>

NOTE 4: INVESTMENTS

The following is a summary of investments as of July 31:

	<u>2021</u>			<u>2020</u>		
	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gains</u>	<u>Cost</u>	<u>Fair Market Value</u>	<u>Unrealized Gains</u>
Mutual Funds	<u>\$8,839,069</u>	<u>\$10,396,716</u>	<u>\$1,557,648</u>	<u>\$8,611,376</u>	<u>\$9,102,421</u>	<u>\$ 491,045</u>

The activities of the Organization's investment account are summarized as follows:

	<u>2021</u>	<u>2020</u>
Fair Value - Beginning of Year	<u>\$ 9,102,421</u>	<u>\$8,405,690</u>
Dividends and Capital Gains	<u>227,692</u>	<u>298,308</u>
Unrealized Gains	<u>1,066,603</u>	<u>398,423</u>
Fair Value - End of Year	<u>\$10,396,716</u>	<u>\$9,102,421</u>

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

NOTE 5: AVAILABILITY AND LIQUIDITY

The Organization's financial assets available for expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date comprise the following as of July 31:

	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$ 8,496,942	\$ 6,456,196
Investments	10,396,716	9,102,421
Grants Receivable	3,451,639	3,346,435
Accounts Receivable	<u>778,610</u>	<u>721,595</u>
Total financial assets available within one year	<u>\$23,123,907</u>	<u>\$19,626,647</u>

None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the needs of the Organization in the next 12 months. In addition, the Organization maintains several reserve funds for property taxes, insurance expenses, and repair and replacement or emergency needs which are required by financing authorities. These funds may be withdrawn only with the approval of the financing authority and are not considered by the Organization to have donor restrictions.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due.

NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt as of July 31:

	<u>2021</u>	<u>2020</u>
<u>SNHS, Inc.</u>		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.000%. SNHS, Inc. is currently negotiating with the City of Manchester to obtain forgiveness.	\$ 11,275	\$ 11,275
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in fixed monthly principal installments of \$1,833 plus interest through 2020. The note was refinanced on October 1, 2020, payable in monthly installments of \$2,182 plus interest through 2030. Interest is at 4.000% at July 31, 2021 and 2020.	<u>200,776</u>	<u>218,502</u>
<u>Subtotal</u>	<u>\$ 212,051</u>	<u>\$ 229,777</u>



## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2021</u>	<u>2020</u>
<u>Subtotal Carried Forward</u>	<u>\$ 212,051</u>	<u>\$ 229,777</u>
<u>SNHS Management Corporation</u>		
Mortgage payable to New Hampshire Housing Authority secured by real estate located on Pleasant St., Epping, NH, payable in monthly installments of \$1,084 including interest through 2042. Interest is at 3.500%.	188,106	194,418
Mortgage payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.000%, forgiven annually.	900,000	900,000
Note payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.000%, forgiven annually.	20,000	20,000
Mortgage payable to New Hampshire Community Loan Fund secured by real estate located on, Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.000%, forgiven annually.	250,000	250,000
Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 40 years. Interest is at 0.000%.	170,000	170,000
Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in fixed monthly principal installments of \$2,613 plus interest through 2021. Interest is at 2.906% at July 31, 2021 and 2020.	-	26,131
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located on Crystal Ave., Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	348,801	373,238
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH, payable in monthly installments of \$3,327 including interest through 2033. Interest is at 7.000%.	<u>326,332</u>	<u>342,777</u>
<u>Subtotal</u>	<u>\$2,415,290</u>	<u>\$2,506,341</u>

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2021</u>	<u>2020</u>
<u>Subtotal Carried Forward</u>	<u>\$2,415,290</u>	<u>\$2,506,341</u>
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	392,924	392,924
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	<u>150,000</u>	<u>150,000</u>
	2,958,214	3,049,265
Less: Current Portion	<u>79,998</u>	<u>100,012</u>
Long-term debt, net of current portion	<u>\$2,878,216</u>	<u>\$2,949,253</u>

Principal maturities of long-term debt are as follows as of July 31:

2022	\$ 79,998
2023	72,455
2024	76,399
2025	80,571
2026	84,984
Thereafter	<u>2,563,807</u>
Total	<u>\$2,958,214</u>

NOTE 7: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2021 and 2020 equaled \$865,098 and \$681,354, respectively. The leases expire at various times through October 2025. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms. Annual leases with the Organization for the years ended July 31, 2021 and 2020 totaled \$222,117 and \$133,204, respectively. These leases have been eliminated in the combined financial statements.

The following is a schedule of future minimum lease payments for the operating leases as of July 31:

2022	\$ 266,156
2023	77,617
2024	37,598
2025	<u>36,096</u>
Total	<u>\$ 417,467</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

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**NOTE 8: RETIREMENT BENEFITS**

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 1% of their wages, while the Organization contributes 10% of their wages. The pension expense for the years ended July 31, 2021 and 2020 was \$1,012,187 and \$940,492, respectively.

**NOTE 9: RISKS AND UNCERTAINTIES**

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

**NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES**

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not yet been determined.

**Cotton Mill Square**

In 2015, SNHS Management Corporation entered into a contract as part of the Community Development Investment Tax Credit Program with the Community Development Finance Authority (CDFA) and was awarded \$1,000,000 to provide funding for the development and adaptive reuse of an abandoned historic cotton mill in downtown Nashua, NH. Under this program, the Project (Cotton Mill Square) created 109 units of housing and was required to reserve 55 of these units for low to moderate income households.

As stipulated by the contract and after a 20% program fee retained by the CDFa, SNHS Management Corporation entered into a subrecipient agreement with the owners of the Project (Cotton Mill Square LLC) to provide a promissory note and mortgage of the remaining award amount of \$800,000. The 20 year note to Cotton Mill Square LLC is non-interest bearing and the principal is forgivable at a rate of 5% each year the Project maintains the required minimum of 55 low to moderate income household units.

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2021 and 2020. SNHS Management Corporation feels that it is extremely unlikely that the Project will fall into noncompliance in future periods. Therefore, SNHS Management Corporation has not recorded any contingent receivable or liability related to this transaction. The note repayment is accelerated if the units fall out of compliance.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2021 AND 2020

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NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

**Cotton Mill Square (Continued)**

In October of 2017, the subrecipient agreement with Cotton Mill Square LLC was amended to cease the annual 5% debt forgiveness. This modification effectively holds the promissory note balance at \$720,000 which will now be forgiven in full at the end of the agreement as long as the Project maintains compliance with the original agreement's terms. This modification did not change the contingent receivable or liability with SNHS Management Corporation.

**Coronavirus Pandemic**

An outbreak of a novel strain coronavirus (COVID-19) has spread to the U.S. and in March 2020, the World Health Organization characterized COVID-19 as a pandemic. The Organization was unable to meet its matching requirements in accordance with the terms of its Head Start Programs grant award due to the COVID-19 pandemic but received a waiver from DHHS to remain in compliance. Many programs that historically had direct contact with participants were closed or changed significantly while staff was retained. However, the extent of the future impact of COVID-19 on the Organization's operational and financial performance is not known as of the date these financial statements were issued, but management will continue to monitor conditions as the COVID-19 pandemic continues and take further action if considered necessary.

**OUELLETTE & ASSOCIATES, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A.  
Michael R. Dunn, C.P.A.  
Jonathan A. Hussey, C.P.A., M.S.T.  
Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A.  
Gary A. Wigant, C.P.A.  
C. Joseph Wolverton, Jr., C.P.A.

*INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION*

To the Board of Directors of  
Southern New Hampshire Services, Inc. and Affiliate  
Manchester, New Hampshire

We have audited the combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate as of and for the years ended July 31, 2021 and 2020, and our report thereon dated March 3, 2022, which contained an unmodified opinion on those combined financial statements, appears on page 1. Our audits were performed for the purpose of forming an opinion on the combined financial statements as a whole.

The combining information in Schedules A and B (pages 23-24), the schedules of revenues and expenses - by grant (pages 25-29), required by the State of New Hampshire Governor's Office of Strategic Initiatives, and the required schedules and financial information for Whispering Pines II, J.B. Milette Manor, and Sherburne Woods (pages 30-49), required by the New Hampshire Housing Finance Authority are presented for purposes of additional analysis and are not a required part of the combined 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 combined financial statements. The combining information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

*Ouellette & Associates, P.A.*  
Certified Public Accountants

March 3, 2022  
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
COMBINING SCHEDULE OF FINANCIAL POSITION  
JULY 31, 2021

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 175,062	\$ 8,321,880	\$ 8,496,942	\$ -	\$ 8,496,942
Investments	-	10,396,716	10,396,716	-	10,396,716
Grants receivable	3,419,743	31,896	3,451,639	-	3,451,639
Accounts receivable	-	778,610	778,610	-	778,610
Prepaid expenses	76,089	60,603	136,692	-	136,692
Due from other corporations	3,926,838	(1,525,081)	2,401,757	(2,401,757)	-
Total current assets	<u>7,597,732</u>	<u>18,064,624</u>	<u>25,662,356</u>	<u>(2,401,757)</u>	<u>23,260,599</u>
<b>FIXED ASSETS</b>					
Land	619,910	2,426,008	3,045,918	-	3,045,918
Buildings and improvements	2,221,578	11,343,738	13,565,316	-	13,565,316
Vehicles and equipment	1,320,322	254,700	1,575,022	-	1,575,022
Total fixed assets	<u>4,161,810</u>	<u>14,024,446</u>	<u>18,186,256</u>	<u>-</u>	<u>18,186,256</u>
Less - accumulated depreciation	1,683,134	4,521,319	6,204,453	-	6,204,453
Net fixed assets	<u>2,478,676</u>	<u>9,503,127</u>	<u>11,981,803</u>	<u>-</u>	<u>11,981,803</u>
<b>OTHER ASSETS</b>					
Restricted cash	29,235	439,041	468,276	-	468,276
<b>TOTAL ASSETS</b>	<u>\$ 10,105,643</u>	<u>\$ 28,006,792</u>	<u>\$ 38,112,435</u>	<u>\$ (2,401,757)</u>	<u>\$ 35,710,678</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Current portion of long-term debt	\$ 29,770	\$ 50,228	\$ 79,998	\$ -	\$ 79,998
Accounts payable	624,231	67,464	691,695	-	691,695
Accrued payroll and payroll taxes	254,234	933,110	1,187,344	-	1,187,344
Accrued compensated absences	-	424,497	424,497	-	424,497
Accrued other liabilities	50,755	12,691	63,446	-	63,446
Refundable advances	1,424,138	-	1,424,138	-	1,424,138
Over applied overhead	179,676	-	179,676	-	179,676
Tenant security deposits	30,528	58,704	89,232	-	89,232
Due to other corporations	1,341,985	1,059,772	2,401,757	(2,401,757)	-
Total current liabilities	<u>3,935,317</u>	<u>2,606,466</u>	<u>6,541,783</u>	<u>(2,401,757)</u>	<u>4,140,026</u>
<b>LONG-TERM LIABILITIES</b>					
Long-term debt, less current portion	182,281	2,695,935	2,878,216	-	2,878,216
<b>TOTAL LIABILITIES</b>	<u>4,117,598</u>	<u>5,302,401</u>	<u>9,419,999</u>	<u>(2,401,757)</u>	<u>7,018,242</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>5,988,045</u>	<u>22,704,391</u>	<u>28,692,436</u>	<u>-</u>	<u>28,692,436</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 10,105,643</u>	<u>\$ 28,006,792</u>	<u>\$ 38,112,435</u>	<u>\$ (2,401,757)</u>	<u>\$ 35,710,678</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
COMBINING SCHEDULE OF ACTIVITIES  
FOR THE YEAR ENDED JULY 31, 2021

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>					
Grant revenue	\$ 57,946,613	\$ -	\$ 57,946,613	\$ (287,311)	\$ 57,659,302
Program service fees	2,329	820,333	822,662	-	822,662
Local funding	-	193,876	193,876	-	193,876
Rental income	-	1,227,156	1,227,156	-	1,227,156
Gifts and other contributions	185,272	116,149	301,421	-	301,421
Interest Income	155	228,825	228,980	-	228,980
Unrealized gain on investments	-	1,066,602	1,066,602	-	1,066,602
In-kind	1,203,823	-	1,203,823	(1,203,823)	-
Miscellaneous	550,075	417,033	967,108	(222,870)	744,238
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>59,888,267</b>	<b>4,069,974</b>	<b>63,958,241</b>	<b>(1,714,004)</b>	<b>62,244,237</b>
<b>EXPENSES</b>					
Program services:					
Child Development	10,924,838	-	10,924,838	(1,318,095)	9,606,743
Community Services	1,584,270	-	1,584,270	(220,564)	1,363,706
Economic and Workforce Dev.	5,803,292	-	5,803,292	(16,993)	5,786,299
Energy	10,751,835	-	10,751,835	(85,428)	10,666,407
Language and Literacy	302,502	-	302,502	-	302,502
Housing and Homeless	23,361,206	-	23,361,206	(869)	23,360,337
Nutrition and Health	2,127,132	-	2,127,132	(15,872)	2,111,260
Special Projects	2,317,313	-	2,317,313	(560)	2,316,753
Volunteer Services	112,210	-	112,210	-	112,210
SNHS Management Corporation	-	2,418,115	2,418,115	(50,436)	2,367,679
Total program services	57,284,598	2,418,115	59,702,713	(1,708,817)	57,993,896
Support services:					
Management and general	1,949,081	-	1,949,081	(5,187)	1,943,894
<b>TOTAL EXPENSES</b>	<b>59,233,679</b>	<b>2,418,115</b>	<b>61,651,794</b>	<b>(1,714,004)</b>	<b>59,937,790</b>
<b>CHANGE IN NET ASSETS</b>	<b>654,588</b>	<b>1,651,859</b>	<b>2,306,447</b>	<b>-</b>	<b>2,306,447</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>5,333,457</b>	<b>21,052,532</b>	<b>26,385,989</b>	<b>-</b>	<b>26,385,989</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,988,045</b>	<b>\$ 22,704,391</b>	<b>\$ 28,692,436</b>	<b>\$ -</b>	<b>\$ 28,692,436</b>

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

State of NH Governor's Office of Strategic Initiatives

Head start Program

For the Period

August 1, 2020 to July 31, 2021

Fund # 305

**REVENUES**

Program funding	\$ 5,744,821
In-kind	1,055,443
Allocated corporate unrestricted revenue	<u>18,027</u>
Total revenue	<u>6,818,291</u>

**EXPENSES**

Payroll	2,971,787
Payroll taxes	222,486
Fringe benefits	1,002,519
Workers comp. insurance	67,870
Retirement benefits	218,254
Consultant and contractual	41,070
Travel and transportation	27,457
Occupancy	353,209
Advertising	434
Supplies	189,024
Equip. rentals and maintenance	2,213
Insurance	13,873
Telephone	34,794
Postage	1,119
Printing and publications	40
Depreciation	24,089
Assistance to clients	12,259
Other expense	61,278
Miscellaneous	24,106
In-kind	1,055,443
Administrative costs	<u>494,967</u>
Total expenses	<u>6,818,291</u>
Excess of expenses over revenue	<u>\$ -</u>



## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

State of NH Governor's Office of Strategic Initiatives  
 LIHEAP Program  
 For the Period  
 October 1, 2020 to July 31, 2021  
 Fund # 630-20

**REVENUES**

Program funding	\$ 8,010,833
Other revenue	50
Allocated corporate unrestricted revenue	2,167
Total revenue	<u>8,013,050</u>

**EXPENSES**

Payroll	236,761
Payroll taxes	17,758
Fringe benefits	82,919
Workers comp. insurance	590
Retirement benefits	15,257
Consultant and contractual	18,181
Travel and transportation	5,301
Conference and meetings	328
Occupancy	47,143
Advertising	366
Supplies	18,751
Equip. rentals and maintenance	1,805
Insurance	835
Telephone	15,952
Postage	13,273
Printing and publications	3,006
Subscriptions	285
Program support	39,653
Depreciation	2,163
Assistance to clients	7,448,172
Other expense	5
Miscellaneous	599
Administrative costs	43,947
Total expenses	<u>8,013,050</u>

Excess of expenses over revenue	<u>\$ -</u>
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## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

State of NH Governor's Office of Strategic Initiatives  
 LIHEAP Program  
 For the Period  
 August 1, 2020 to September 30, 2020  
 Fund # 630-19

**REVENUES**

Program funding	\$ 137,270
Total revenue	<u>137,270</u>

**EXPENSES**

Payroll	66,838
Payroll taxes	5,031
Fringe benefits	25,140
Workers comp. insurance	189
Retirement benefits	3,732
Consultant and contractual	5,533
Travel and transportation	857
Occupancy	7,200
Advertising	50
Supplies	2,678
Equip. rentals and maintenance	460
Insurance	1,807
Telephone	2,089
Postage	1,217
Program support	3,649
Assistance to clients	(343)
Miscellaneous	28
Administrative costs	11,115
Total expenses	<u>137,270</u>
Excess of expenses over revenue	<u>\$ -</u>

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

State of NH Governor's Office of Strategic Initiatives  
 Early Head start Program  
 For the Period  
 August 1, 2020 to July 31, 2021  
 Fund # 300

**REVENUES**

Program funding	\$ 1,434,114
In-kind	121,208
Allocated corporate unrestricted revenue	12,213
Total revenue	<u>1,567,535</u>

**EXPENSES**

Payroll	767,184
Payroll taxes	57,829
Fringe benefits	222,132
Workers comp. insurance	17,389
Retirement benefits	49,041
Consultant and contractual	3,525
Travel and transportation	3,077
Occupancy	86,815
Advertising	75
Supplies	35,540
Equip. rentals and maintenance	42
Insurance	2,203
Telephone	21,161
Postage	55
Interest	9,335
Depreciation	29,938
Other expense	17,130
Miscellaneous	980
In-kind	121,208
Administrative costs	122,876
Total expenses	<u>1,567,535</u>
Excess of expenses over revenue	<u>\$ -</u>

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

## Electric Energy Assistance

For the Period

August 1, 2020 to July 31, 2021

Fund # 665

**REVENUES**

Other revenue	\$ 669,174
Allocated corporate unrestricted revenue	1,018
Total revenue	<u>670,192</u>

**EXPENSES**

Payroll	323,953
Payroll taxes	24,492
Fringe benefits	106,513
Workers comp. insurance	828
Retirement benefits	20,855
Consultant and contractual	23,368
Travel and transportation	3,189
Conference and meetings	328
Occupancy	53,321
Advertising	416
Supplies	24,416
Equip. rentals and maintenance	2,265
Insurance	2,424
Telephone	13,720
Postage	9,501
Printing and publications	3,006
Subscriptions	285
Depreciation	787
Other expense	5
Miscellaneous	347
Administrative costs	56,173
Total expenses	<u>670,192</u>

Excess of expenses over revenue

\$ -

WHISPERING PINES II  
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)  
(PROJECT No. A199991-046)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

<i>ASSETS</i>		
	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Cash - Operations	\$ 30,530	15,319
Prepaid Expenses	7,405	8,433
Total Current Assets	<u>37,935</u>	<u>23,752</u>
<b>DEPOSITS HELD IN TRUST, FUNDED</b>		
Tenant Security Deposits	<u>12,884</u>	<u>11,484</u>
<b>RESTRICTED DEPOSITS AND FUNDED RESERVES</b>		
Replacement Reserve	21,712	40,591
Operating Reserve	79,373	79,253
Tax Escrow	5,228	8,531
Insurance Escrow	2,911	2,791
Total Restricted Deposits and Funded Reserves	<u>109,224</u>	<u>131,166</u>
<b>RENTAL PROPERTY</b>		
Land	166,600	166,600
Building and Building Improvements	<u>592,108</u>	<u>580,758</u>
Total Rental Property	<u>758,708</u>	<u>747,358</u>
Less Accumulated Depreciation	<u>75,722</u>	<u>59,301</u>
Net Rental Property	<u>682,986</u>	<u>688,057</u>
<b>TOTAL ASSETS</b>	<u>\$ 843,029</u>	<u>\$ 854,459</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current Portion of Mortgage Loan Payable	\$ 6,537	\$ 6,312
Accounts Payable	2,488	5,548
Accrued Expenses	38	205
Total Current Liabilities	<u>9,063</u>	<u>12,065</u>
<b>DEPOSIT LIABILITIES</b>		
Tenant Security Deposit Liability	<u>12,884</u>	<u>11,484</u>
<b>LONG-TERM LIABILITIES</b>		
Due to Affiliate	29,019	18,312
Mortgage Loan Payable, Net of Current Portion	<u>181,569</u>	<u>188,106</u>
Total Long-Term Liabilities	<u>210,588</u>	<u>206,418</u>
Total Liabilities	<u>232,535</u>	<u>229,967</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>610,494</u>	<u>624,492</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 843,029</u>	<u>\$ 854,459</u>

**WHISPERING PINES II**  
**(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)**  
**(PROJECT No. A199991-046)**

**STATEMENTS OF ACTIVITIES**

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>RENTAL OPERATIONS</b>		
<i>Income</i>		
Tenant Rental Income	\$ 170,685	\$ 171,842
Laundry Income	2,475	2,275
Other Income	1,684	1,466
Interest Income - Unrestricted	12	14
Interest Income - Restricted	211	1,345
Total Income	<u>175,067</u>	<u>176,942</u>
<i>Expenses (See Schedule)</i>		
Administrative	31,548	42,309
Utilities	45,016	42,448
Maintenance	62,604	39,165
Depreciation	16,421	15,853
Interest - NHHFA Mortgage Note	6,704	6,921
General Expenses	26,772	35,878
Total Expenses	<u>189,065</u>	<u>182,574</u>
<b>CHANGE IN NET ASSETS</b>	<b>(13,998)</b>	<b>(5,632)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>624,492</u>	<u>630,124</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 610,494</u>	<u>\$ 624,492</u>

**WHISPERING PINES II**  
**(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)**  
**(PROJECT No. A199991-046)**

**SCHEDULES OF RENTAL OPERATIONS EXPENSES**  
**FOR THE YEARS ENDED JULY 31, 2021 AND 2020**

<b>EXPENSES:</b>	<u>2021</u>	<u>2020</u>
<b><u>Administrative</u></b>		
Management Fees	\$ 14,400	\$ 14,400
Salaries and Wages	6,781	16,704
Fringe Benefits	2,033	4,701
Legal Expenses	56	-
Telephone	3,153	2,953
Other Administrative Expense	5,125	3,551
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>31,548</b>	<b>42,309</b>
<b><u>Utilities</u></b>		
Electricity	19,887	20,098
Fuel	8,177	9,677
Water and Sewer	15,713	11,613
Other Utility Expense	1,239	1,060
<b>TOTAL UTILITY EXPENSE</b>	<b>45,016</b>	<b>42,448</b>
<b><u>Maintenance</u></b>		
Custodial Supplies	72	318
Trash Removal	2,245	2,064
Snow Removal	10,153	10,951
Grounds/Landscaping	-	17
Elevator Repairs and Contract	3,718	5,045
Repairs (Materials)	37,829	17,218
Operation (Contract)	8,587	3,552
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>62,604</b>	<b>39,165</b>
<b><u>Depreciation</u></b>	<b>16,421</b>	<b>15,853</b>
<b><u>Interest - NHHFA Mortgage Note</u></b>	<b>6,704</b>	<b>6,921</b>
<b><u>General Expenses</u></b>		
Real Estate Taxes	19,163	26,490
Payroll Taxes	516	1,273
Retirement Benefits	631	1,670
Workman's Compensation	385	915
Insurance	6,077	5,530
<b>TOTAL GENERAL EXPENSES</b>	<b>26,772</b>	<b>35,878</b>
<b>TOTAL EXPENSES</b>	<b>\$ 189,065</b>	<b>\$ 182,574</b>

WHISPERING PINES II  
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)  
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2021

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 156,712	
HAP Rent Subsidy	13,973	

Total Rental Income

Service Income	2,475	
Interest Income	12	
Commercial Income	-	
Other Income	1,684	

Total Rental Operations Receipts

174,856

Expenses

Administrative	30,687	
Utilities	45,016	
Maintenance	65,664	
Interest - NHHFA Mortgage Note	6,704	
Interest - Other Notes	-	
General	26,772	
Other	-	

Total Rental Operations Disbursements

(174,843)

Cash Provided by Rental Operations

13

Amortization of Mortgage

6,312

Cash Provided by Rental Operations

After Debt Service

(6,299)

**OTHER RECEIPTS**

Due to Management Agent

10,707

Owner Advances

-

Transfer from Restricted Cash Reserves  
and Escrows

68,568

-

79,275

**OTHER DISBURSEMENTS OR TRANSFERS**

Transfers to Restricted Cash Reserves  
and Escrows

46,415

Purchase of Fixed Assets

11,350

Repayment of Owner Advances

-

Other Partnership Expenses

-

Transfers to Tenant Security Deposit Account

-

57,765

Net Increase or (Decrease) in Project Account Cash

15,211

Project Account Cash Balance at Beginning of Year

15,319

Project Account Cash Balance at End of Year

30,530

Composition of Project Account Cash

Balance at End of Year

30,530

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 30,530



WHISPERING PINES II  
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)  
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PROJECT OPERATING ACCOUNT  
FOR THE YEAR ENDED JULY 31, 2020

**SOURCE OF FUNDS**Rental OperationsIncome

Tenant Paid Rent	\$ 148,881	
HAP Rent Subsidy	22,961	

<u>Total Rental Income</u>		<u>\$ 171,842</u>
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Service Income	2,275	
Interest Income	14	
Commercial Income	-	
Other Income	1,466	

<u>Total Rental Operations Receipts</u>		<u>175,597</u>
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Expenses

Administrative	45,446	
Utilities	42,448	
Maintenance	35,351	
Interest - NHHFA Mortgage Note	6,921	
Interest - Other Notes	-	
General	35,878	
Other	-	

<u>Total Rental Operations Disbursements</u>		<u>(166,044)</u>
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<u>Cash Provided by Rental Operations</u>		<u>9,553</u>
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<u>Amortization of Mortgage</u>	6,095	
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<u>Cash Provided by Rental Operations After Debt Service</u>		<u>3,458</u>
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**OTHER RECEIPTS**

<u>Due to Management Agent</u>	(13,791)	
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<u>Owner Advances</u>	-	
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<u>Transfer from Restricted Cash Reserves and Escrows</u>	50,659	
	-	

	<u>36,868</u>
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**OTHER DISBURSEMENTS OR TRANSFERS**

<u>Transfers to Restricted Cash Reserves and Escrows</u>	43,739	
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<u>Purchase of Fixed Assets</u>	-	
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<u>Repayment of Owner Advances</u>	-	
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<u>Other Partnership Expenses</u>	-	
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<u>Transfers to Tenant Security Deposit Account</u>	-	
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	<u>43,739</u>
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<u>Net Increase or (Decrease) in Project Account Cash</u>		<u>(3,413)</u>
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<u>Project Account Cash Balance at Beginning of Year</u>		<u>18,732</u>
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<u>Project Account Cash Balance at End of Year</u>		<u>15,319</u>
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<u>Composition of Project Account Cash Balance at End of Year</u>		<u>15,319</u>
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<u>Petty Cash</u>	-	
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Unrestricted Reserve (if applicable)

Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

<u>Total Petty Cash and Unrestricted Reserves</u>		<u>-</u>
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<u>Total Project Account Cash at End of Year</u>		<u>\$ 15,319</u>
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WHISPERING PINES II  
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)  
(PROJECT No. A199991-046)

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

FOR THE YEAR ENDED JULY 31, 2021

<u>Description of Fund</u>	<u>Deposits</u>			<u>Withdrawals</u>	
	<u>Balance</u> <u>Beginning of</u> <u>Period</u>	<u>Transfers</u> <u>From</u> <u>Operations</u> <u>Account</u>	<u>Interest</u> <u>Earned</u>	<u>Transfers to</u> <u>Operations</u> <u>Account</u>	<u>Balance</u> <u>End of</u> <u>Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 2,791	\$ 7,840	\$ 7	\$ 7,727	\$ 2,911
Tax Escrow	8,531	28,375	21	31,699	5,228
Replacement Reserve	40,591	10,200	63	29,142	21,712
Operating Reserve	79,253	-	120	-	79,373
<b>Total Restricted Cash Reserves and Escrows</b>	<b>\$ 131,166</b>	<b>\$ 46,415</b>	<b>\$ 211</b>	<b>\$ 68,568</b>	<b>\$ 109,224</b>

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2021

NET LOSS	\$ (13,998)
ADD: DEPRECIATION	16,421
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	6,312
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	10,200
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	29,142
<b>SURPLUS CASH (DEFICIT)</b>	<b>\$ 15,053</b>

WHISPERING PINES II  
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)  
(PROJECT No. A199991-046)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION  
FOR THE YEAR ENDED JULY 31, 2021

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2001	\$ 243,855	\$ -	\$ 243,855
12/31/2002	\$ 243,855	\$ -	\$ 487,710
12/31/2003	\$ 243,855	\$ 5,895	\$ 725,670
12/31/2004	\$ 243,855	\$ 7,200	\$ 962,325
12/31/2005	\$ 243,855	\$ -	\$ 1,206,180
12/31/2006	\$ 243,855	\$ 6,120	\$ 1,443,915
12/31/2007	\$ 243,855	\$ -	\$ 1,687,770
12/31/2008	\$ 243,855	\$ -	\$ 1,931,625
12/31/2009	\$ 243,855	\$ -	\$ 2,175,480
12/31/2010	\$ 243,855	\$ -	\$ 2,419,335
12/31/2011	\$ 243,855	\$ -	\$ 2,663,190
12/31/2012	\$ 243,855	\$ -	\$ 2,907,045
12/31/2013	\$ 243,855	\$ 7,200	\$ 3,143,700
12/31/2014	\$ 243,855	\$ -	\$ 3,387,555
12/31/2015	\$ 243,855	\$ -	\$ 3,631,410
7/31/2016	\$ 142,249	\$ -	\$ 3,773,659
7/31/2017	\$ 243,855	\$ -	\$ 4,017,514
7/31/2018	\$ 243,855	\$ -	\$ 4,261,369
7/31/2019	\$ 243,855	\$ -	\$ 4,505,224
7/30/2020	\$ 243,855	\$ -	\$ 4,749,079
7/30/2021	\$ 243,855	\$ -	\$ 4,992,934

J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

<i>ASSETS</i>		
	<i>2021</i>	<i>2020</i>
<b>CURRENT ASSETS</b>		
Cash - Operations	\$ 17,999	\$ 19,889
Prepaid Expenses	9,077	9,178
Total Current Assets	27,076	29,067
<b>DEPOSITS HELD IN TRUST, FUNDED</b>		
Tenant Security Deposits	16,746	16,316
<b>RESTRICTED DEPOSITS AND FUNDED RESERVES</b>		
Replacement Reserve	99,929	84,264
Operating Reserve	70,015	69,966
Tax Escrow	6,552	6,548
Total Restricted Deposits and Funded Reserves	176,496	160,778
<b>RENTAL PROPERTY</b>		
Land	176,000	176,000
Building and Building Improvements	1,157,330	1,157,330
Total Rental Property	1,333,330	1,333,330
Less Accumulated Depreciation	153,032	121,276
Net Rental Property	1,180,298	1,212,054
<b>TOTAL ASSETS</b>	<b>\$ 1,400,616</b>	<b>\$ 1,418,215</b>
<b><i>LIABILITIES AND NET ASSETS</i></b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 2,203	\$ 2,908
Accrued Expenses	1,081	714
Total Current Liabilities	3,284	3,622
<b>DEPOSIT LIABILITIES</b>		
Tenant Security Deposit Liability	16,763	16,332
<b>LONG-TERM LIABILITIES</b>		
Due to Affiliate	49,710	45,834
Mortgage Loan Payable, Net of Current Portion	1,170,000	1,170,000
Total Long-Term Liabilities	1,219,710	1,215,834
Total Liabilities	1,239,757	1,235,788
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	160,859	182,427
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,400,616</b>	<b>\$ 1,418,215</b>

J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>RENTAL OPERATIONS</b>		
<i>Income</i>		
Tenant Rental Income	\$ 206,568	\$ 209,157
Laundry Income	1,527	1,355
Other Income	-	150
Interest Income - Unrestricted	15	21
Interest Income - Restricted	118	124
Total Income	<u>208,228</u>	<u>210,807</u>
<i>Expenses (See Schedule)</i>		
Administrative	53,312	60,452
Utilities	61,643	59,251
Maintenance	48,666	66,329
Depreciation	31,755	31,397
General Expenses	34,420	32,437
Total Expenses	<u>229,796</u>	<u>249,866</u>
<b>CHANGE IN NET ASSETS</b>	<b>(21,568)</b>	<b>(39,059)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b><u>182,427</u></b>	<b><u>221,486</u></b>
<b>NET ASSETS - END OF YEAR</b>	<b><u>\$ 160,859</u></b>	<b><u>\$ 182,427</u></b>

J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

SCHEDULES OF RENTAL OPERATIONS EXPENSES  
FOR THE YEARS ENDED JULY 31, 2021 AND 2020

EXPENSES:	<u>2021</u>	<u>2020</u>
<u>Administrative</u>		
Advertising	\$ -	\$ 25
Management Fees	17,688	17,688
Salaries and Wages	27,751	28,918
Fringe Benefits	3,582	8,636
Legal Expenses	20	446
Telephone	1,446	1,352
Other Administrative Expense	2,825	3,387
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u>53,312</u>	<u>60,452</u>
<u>Utilities</u>		
Electricity	33,466	32,400
Fuel	14,900	15,602
Water and Sewer	11,865	10,067
Other Utility Expense	1,412	1,182
<b>TOTAL UTILITY EXPENSE</b>	<u>61,643</u>	<u>59,251</u>
<u>Maintenance</u>		
Custodial Supplies	1,115	689
Trash Removal	2,862	2,617
Snow Removal	7,971	4,170
Elevator Repairs and Contract	6,238	6,047
Repairs (Materials)	26,098	48,763
Repairs (Contract)	4,382	4,043
<b>TOTAL MAINTENANCE EXPENSE</b>	<u>48,666</u>	<u>66,329</u>
<u>Depreciation</u>	<u>31,755</u>	<u>31,397</u>
<u>General Expenses</u>		
Real Estate Taxes	22,098	20,974
Payroll Taxes	2,121	2,225
Workman's Compensation	1,120	827
Retirement Benefits	645	-
Insurance	8,436	8,411
<b>TOTAL GENERAL EXPENSES</b>	<u>34,420</u>	<u>32,437</u>
<b>TOTAL EXPENSES</b>	<u>\$ 229,796</u>	<u>\$ 249,866</u>

J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2021

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 186,697	
HAP Rent Subsidy	19,871	

<u>Total Rental Income</u>		<u>\$ 206,568</u>
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Service Income	1,527	
Interest Income	15	
Commercial Income	-	
Other Income	-	

<u>Total Rental Operations Receipts</u>		<u>208,110</u>
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Expenses

Administrative	52,844	
Utilities	61,643	
Maintenance	49,371	
Interest - NHHFA Mortgage Note	-	
Interest - Other Notes	-	
General	34,420	
Other	-	

<u>Total Rental Operations Disbursements</u>		<u>(198,278)</u>
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<u>Cash Provided by Rental Operations</u>		<u>9,832</u>
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Amortization of Mortgage

<u>Cash Provided by Rental Operations</u>		
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<u>After Debt Service</u>		<u>9,832</u>
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**OTHER RECEIPTS**

<u>Due to Management Agent</u>	3,876	
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<u>Owner Advances</u>	-	
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<u>Transfer from Restricted Cash Reserves</u>	-	
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<u>and Escrows</u>	-	
--------------------	---	--

		<u>3,876</u>
--	--	--------------

**OTHER DISBURSEMENTS OR TRANSFERS**

<u>Transfers to Restricted Cash Reserves</u>	15,600	
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<u>and Escrows</u>	-	
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<u>Purchase of Fixed Assets</u>	-	
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<u>Repayment of Owner Advances</u>	-	
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<u>Other Partnership Expenses</u>	-	
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<u>Transfers to Tenant Security Deposit Account</u>	(2)	
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		<u>15,598</u>
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<u>Net Increase or (Decrease) in Project Account Cash</u>		<u>(1,890)</u>
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<u>Project Account Cash Balance at Beginning of Year</u>		<u>19,889</u>
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<u>Project Account Cash Balance at End of Year</u>		<u>17,999</u>
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Composition of Project Account Cash

<u>Balance at End of Year</u>		<u>17,999</u>
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<u>Petty Cash</u>	-	
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Unrestricted Reserve (if applicable)

Decorating Reserve	-	
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Operating Reserve	-	
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Other Reserve	-	
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Total Petty Cash and Unrestricted Reserves

		<u>-</u>
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Total Project Account Cash

<u>at End of Year</u>		<u>\$ 17,999</u>
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J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2020

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 180,736	
HAP Rent Subsidy	28,421	

Total Rental Income

Service Income	1,355	
Interest Income	21	
Commercial Income	-	
Other Income	150	

Total Rental Operations Receipts

210,683

Expenses

Administrative	62,467	
Utilities	59,251	
Maintenance	64,776	
Interest - NHHFA Mortgage Note	-	
Interest - Other Notes	-	
General	32,437	
Other	-	

Total Rental Operations Disbursements

(218,931)

Cash Provided by Rental Operations

(8,248)

Amortization of Mortgage

-

Cash Provided by Rental Operations

After Debt Service

(8,248)

**OTHER RECEIPTS**

Due to Management Agent

217

Owner Advances

-

Transfer from Restricted Cash Reserves  
and Escrows

112,474

-

112,691

**OTHER DISBURSEMENTS OR TRANSFERS**

Transfers to Restricted Cash Reserves  
and Escrows

15,600

Purchase of Fixed Assets

-

Repayment of Owner Advances

85,955

Other Partnership Expenses

-

Transfers to Tenant Security Deposit Account

-

101,555

Net Increase or (Decrease) in Project Account Cash

2,888

Project Account Cash Balance at Beginning of Year

17,001

Project Account Cash Balance at End of Year

19,889

Composition of Project Account Cash

Balance at End of Year

19,889

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 19,889



J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)  
SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS  
FOR THE YEAR ENDED JULY 31, 2021

<u>Description of Fund</u>	<u>Balance</u> <u>Beginning of</u> <u>Period</u>	<u>Deposits</u> <u>Transfers</u> <u>From</u> <u>Operations</u> <u>Account</u>	<u>Interest</u> <u>Earned</u>	<u>Withdrawals</u> <u>Transfers to</u> <u>Operations</u> <u>Account</u>	<u>Balance</u> <u>End of</u> <u>Period</u>
<u>Restricted Accounts:</u>					
Tax Escrow	\$ 6,548	\$ -	\$ 4	\$ -	\$ 6,552
Replacement Reserve	84,264	15,600	65	-	99,929
Operating Reserve	69,966	-	49	-	70,015
<b>Total Restricted Cash Reserves and Escrows</b>	<b>\$ 160,778</b>	<b>\$ 15,600</b>	<b>\$ 118</b>	<b>\$ -</b>	<b>\$ 176,496</b>

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2021

NET LOSS	\$ (21,568)
ADD: DEPRECIATION	31,755
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	-
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	15,600
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	-
<b>SURPLUS CASH (DEFICIT)</b>	<b>\$ (5,413)</b>

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

<b>ASSETS</b>		
	<i>2021</i>	<i>2020</i>
<b>CURRENT ASSETS</b>		
Cash - Operations	\$ 80,916	\$ 100,810
Prepaid Expenses	7,851	7,936
Total Current Assets	88,767	108,746
<b>DEPOSITS HELD IN TRUST, FUNDED</b>		
Tenant Security Deposits	15,517	14,871
<b>RESTRICTED DEPOSITS AND FUNDED RESERVES</b>		
Replacement Reserve	180,572	153,325
Operating Reserve	67,945	67,842
Tax Escrow	6,707	5,927
Insurance Escrow	3,046	3,480
Total Restricted Deposits and Funded Reserves	258,270	230,574
<b>RENTAL PROPERTY</b>		
Land	211,000	211,000
Building and Building Improvements	907,200	907,200
Total Rental Property	1,118,200	1,118,200
Less Accumulated Depreciation	75,935	52,355
Net Rental Property	1,042,265	1,065,845
<b>TOTAL ASSETS</b>	<b>\$ 1,404,819</b>	<b>\$ 1,420,036</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current Portion of Mortgage Loan Payable	\$ 17,642	\$ 16,453
Accounts Payable	2,214	370
Accrued Expenses	38	-
Total Current Liabilities	19,894	16,823
<b>DEPOSIT LIABILITIES</b>		
Tenant Security Deposit Liability	15,467	14,822
<b>LONG-TERM LIABILITIES</b>		
Due to Affiliate	94,862	133,513
Mortgage Loan Payable, Net of Current Portion	851,614	869,248
Total Long-Term Liabilities	946,476	1,002,761
Total Liabilities	981,837	1,034,406
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b>422,982</b>	<b>385,630</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,404,819</b>	<b>\$ 1,420,036</b>

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>RENTAL OPERATIONS</b>		
<i>Income</i>		
Tenant Rental Income	\$ 266,018	\$ 250,537
Laundry Income	2,670	2,545
Other Income	1,290	1,084
Interest Income - Unrestricted	53	68
Interest Income - Restricted	370	2,320
Total Income	<u>270,401</u>	<u>256,554</u>
<i>Expenses (See Schedule)</i>		
Administrative	29,567	44,581
Utilities	34,566	33,892
Maintenance	89,326	68,243
Depreciation	23,580	23,580
Interest - NHHFA Mortgage Note	23,473	24,582
General Expenses	32,537	34,005
Total Expenses	<u>233,049</u>	<u>228,883</u>
<b>CHANGE IN NET ASSETS</b>	37,352	27,671
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>385,630</u>	<u>357,959</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 422,982</u>	<u>\$ 385,630</u>

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

SCHEDULES OF RENTAL OPERATIONS EXPENSES  
FOR THE YEARS ENDED JULY 31, 2021 AND 2020

<b>EXPENSES:</b>	<u>2021</u>	<u>2020</u>
<u>Administrative</u>		
Advertising	\$ 25	\$ 150
Management Fees	18,000	18,000
Salaries and Wages	1,909	16,085
Fringe Benefits	104	4,911
Legal Expenses	284	-
Telephone	2,372	2,299
Other Administrative Expense	6,873	3,136
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u>29,567</u>	<u>44,581</u>
<u>Utilities</u>		
Electricity	20,810	20,299
Fuel	7,886	9,276
Water and Sewer	4,339	2,425
Other Utility Expense	1,531	1,892
<b>TOTAL UTILITY EXPENSE</b>	<u>34,566</u>	<u>33,892</u>
<u>Maintenance</u>		
Custodial Supplies	-	121
Trash Removal	2,789	3,170
Snow Removal	28,761	21,724
Repairs (Materials)	37,218	43,228
Repairs (Contract)	20,558	-
<b>TOTAL MAINTENANCE EXPENSE</b>	<u>89,326</u>	<u>68,243</u>
<u>Depreciation</u>	<u>23,580</u>	<u>23,580</u>
<u>Interest - NHHFA Mortgage Note</u>	<u>23,473</u>	<u>24,582</u>
<u>General Expenses</u>		
Real Estate Taxes	26,926	26,673
Payroll Taxes	146	1,237
Workman's Compensation	105	788
Retirement benefits	144	276
Insurance	5,216	5,031
<b>TOTAL GENERAL EXPENSES</b>	<u>32,537</u>	<u>34,005</u>
<b>TOTAL EXPENSES</b>	<u>\$ 233,049</u>	<u>\$ 228,883</u>

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2021

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 123,489	
HAP Rent Subsidy	142,529	

Total Rental Income

Service Income	2,670	
Interest Income	53	
Commercial Income	-	
Other Income	1,290	

Total Rental Operations Receipts

270,031

Expenses

Administrative	29,444	
Utilities	34,566	
Maintenance	87,482	
Interest - NHHFA Mortgage Note	23,473	
Interest - Other Notes	-	
General	32,537	
Other	-	

Total Rental Operations Disbursements

(207,502)

Cash Provided by Rental Operations

62,529

Amortization of Mortgage

16,445

Cash Provided by Rental Operations

After Debt Service

46,084

**OTHER RECEIPTS**

Due to Management Agent

-

Owner Advances

-

Transfer from Restricted Cash Reserves  
and Escrows

32,642

-

32,642

**OTHER DISBURSEMENTS OR TRANSFERS**

Transfers to Restricted Cash Reserves  
and Escrows

59,968

Purchase of Fixed Assets

-

Repayment of Owner Advances

38,651

Other Partnership Expenses

1

Transfers to Tenant Security Deposit Account

-

98,620

Net Increase or (Decrease) in Project Account Cash

(19,894)

Project Account Cash Balance at Beginning of Year

100,810

Project Account Cash Balance at End of Year

80,916

Composition of Project Account Cash

Balance at End of Year

80,916

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 80,916

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2020

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 113,921	
HAP Rent Subsidy	136,616	

Total Rental Income

Service Income	2,545	\$ 250,537
Interest Income	68	
Commercial Income	-	
Other Income	1,084	

Total Rental Operations Receipts

254,234

Expenses

Administrative	46,393	
Utilities	33,892	
Maintenance	72,113	
Interest - NHHFA Mortgage Note	24,582	
Interest - Other Notes	-	
General	34,005	
Other	-	

Total Rental Operations Disbursements

(210,985)

Cash Provided by Rental Operations

43,249

Amortization of Mortgage

15,337

Cash Provided by Rental Operations

After Debt Service

27,912

**OTHER RECEIPTS**

Due to Management Agent

-

Owner Advances

-

Transfer from Restricted Cash Reserves  
and Escrows

37,340

-

37,340

**OTHER DISBURSEMENTS OR TRANSFERS**

Transfers to Restricted Cash Reserves  
and Escrows

58,154

Purchase of Fixed Assets

-

Repayment of Owner Advances

(2,081)

Other Partnership Expenses

(1)

Transfers to Tenant Security Deposit Account

-

56,072

Net Increase or (Decrease) in Project Account Cash

9,180

Project Account Cash Balance at Beginning of Year

91,630

Project Account Cash Balance at End of Year

100,810

Composition of Project Account Cash

Balance at End of Year

100,810

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 100,810

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS  
FOR THE YEAR ENDED JULY 31, 2021

<u>Description of Fund</u>	<u>Deposits</u>			<u>Withdrawals</u>	
	<u>Balance</u> <u>Beginning of</u> <u>Period</u>	<u>Transfers</u> <u>From</u> <u>Operations</u> <u>Account</u>	<u>Interest</u> <u>Earned</u>	<u>Transfers to</u> <u>Operations</u> <u>Account</u>	<u>Balance</u> <u>End of</u> <u>Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 3,480	\$ 5,219	\$ 7	\$ 5,660	\$ 3,046
Tax Escrow	5,927	27,749	13	26,982	6,707
Replacement Reserve	153,325	27,000	247	-	180,572
Operating Reserve	67,842	-	103	-	67,945
<b>Total Restricted Cash Reserves and Escrows</b>	<b>\$ 230,574</b>	<b>\$ 59,968</b>	<b>\$ 370</b>	<b>\$ 32,642</b>	<b>\$ 258,270</b>

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2021

NET INCOME	\$ 37,352
ADD: DEPRECIATION	23,580
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	16,445
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	27,000
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	-
<b>SURPLUS CASH (DEFICIT)</b>	<b>\$ 17,487</b>

SHERBURNE WOODS  
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)  
(PROJECT No. HAP PBA 901-02-05)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2021

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2003	\$ 113,850	\$ -	\$ 113,850
12/31/2004	\$ 113,850	\$ -	\$ 227,700
12/31/2005	\$ 113,850	\$ -	\$ 341,550
12/31/2006	\$ 113,850	\$ -	\$ 455,400
12/31/2007	\$ 113,850	\$ -	\$ 569,250
12/31/2008	\$ 113,850	\$ -	\$ 683,100
12/31/2009	\$ 113,850	\$ -	\$ 796,950
12/31/2010	\$ 113,850	\$ -	\$ 910,800
12/31/2011	\$ 113,850	\$ -	\$ 1,024,650
12/31/2012	\$ 113,850	\$ -	\$ 1,138,500
12/31/2013	\$ 113,850	\$ -	\$ 1,252,350
12/31/2014	\$ 113,850	\$ -	\$ 1,366,200
12/31/2015	\$ 113,850	\$ -	\$ 1,480,050
12/30/2016	\$ 113,850	\$ -	\$ 1,593,900
12/30/2017	\$ 113,850	\$ -	\$ 1,707,750
7/31/2018	\$ 66,413	\$ -	\$ 1,774,163
7/31/2019	\$ 113,850	\$ -	\$ 1,888,013
7/30/2020	\$ 113,850	\$ -	\$ 2,001,863
7/30/2021	\$ 113,850	\$ -	\$ 2,115,713





Southern New Hampshire Services, Inc.

Board of Directors

May 2022

Senator Lou D'Allesandro, Chairman

Dr. Kevin Moriarty, Vice Chairman

Thomas Mullins, Esq., Treasurer

Orville Kerr, Secretary

Representative Sherm Packard

Commissioner Toni Pappas

James Brown

Carrie Marshall Gross

Anna Hamel

Bonnie Henault

Wanda Kennerson

German Ortiz

Peter Ramsey

## **DONNALEE LOZEAU**

### **Community/Civic Involvement- Current**

- NH Community Action Partnership
- HB4 Cliff Effect Working Group, Co-chair
- Governor's Office for Emergency Relief and Recovery Stakeholders Advisory Board, Chair
- Whole Family Approach to Jobs NH Chapter, Co-chair
- St. Joseph Hospital Board of Directors, Quality Council Chair
- St. Mary's Bank Supervisory Committee, Chair
- NH Healthy Families Board of Directors
- Mary's House Advisory Board
- The Plus Company
- NH Tomorrow Leadership Council
- Community College System of NH s
- American Council of Young Political Leaders, Alumni Member
- State Workforce Innovation Board

### **Community/Civic Involvement- Past**

- Reaching Higher NH
- NH Center for Public Policies Studies
- Governor's Judicial Selection Commission
- Big Brothers Big Sisters Board of Directors, Past President
- Greater Nashua Dental Connection BOD, Founding Member
- Great American Downtown, Founding Member
- Domestic Violence Coordinating Council Nashua
- US Conference of Mayors
- No Labels
- Fix the Debt
- NH Center for Public Policy Studies
- Greater Nashua Chamber of Commerce, Director
- Greater Nashua Workforce Housing Coalition, Founding Member

## **EXPERIENCE**

### ***Southern New Hampshire Services, Inc. (www.SNHS.org) Manchester, NH (January 2016-Present)***

#### **Chief Executive Officer**

- Development and oversight of Community Action Partnership serving NH's two largest counties, Hillsborough and Rockingham
- Cooperation and engagement with local, state and federal agencies and organizations on issues and programs that intersect with the Community Action Mission
- Work to fundamentally enhance the delivery of service to targeted community to wrap services around clients and streamline the application process by implementing the Whole Family Approach

### **City of Nashua, New Hampshire (2008-2016) – Elected**

#### **Mayor**

- Full time overall day to day management and operations of 2nd largest city in the state of NH with development and implementation of \$245 million dollar (2016) annual budget
- Worked with elected boards including Board of Aldermen; Public Works; Board of Education and others to prioritize and balance budget requirements and the needs of the community
- Chaired Board of Public Works and the Finance Committee
- Successfully negotiated the City's purchase of the publicly traded water company (Pennichuck) after a prolonged case before the NHPUC and the NH Supreme Court

### **Southern New Hampshire Services, Inc. (1993 – 2008) Manchester, NH**

#### **Director of Program and Community Development**

- Assessed the need for services throughout Hillsborough County through community outreach by developing partnerships, collaborations and new initiatives with service providers and businesses
- Negotiated purchases and contracts and presented projects before local boards, commissions and departments relative to housing, support services and economic development
- Designed and implemented strategies for developing working relationships with town and city officials, local service providers and appropriate private sector officials in order to project a positive image of Southern New Hampshire Services, Inc.
- Founded Mary's House 40 units of housing for homeless women and developed 219 units of Elderly Housing
- Pioneered initiatives for the Community Corrections and Academy Programs
- Expanded Head Start Services and developed the program and secured the site for Economic Opportunity Center

***Past Community/Civic Involvement Continued***

- Greater Nashua Asset Building Coalition, Founding Member
- New Hampshire Charitable Foundation State Board, Member
- Eagle Board of Review

***Education and Training***

- CCAP, Certified Community Action Professional
- CCAP Proctor
- Rivier College, Nashua- Undergraduate work in Political Science
- Restaurant Management Institute
- Mediation and Alternative Dispute Resolution Training
- Leadership Institute, Aspen
- Justice of the Peace

***NH State Representative, Hillsborough County, District 30 (1984 – 2000)-Elected***

***Deputy Speaker of the NH House of Representatives (1996 – 2000)***

- Addressed constituent concerns
- Assisted Non-Profit organizations and local businesses with governmental concerns and steering legislation through the political process by working with members and leadership in the NH House of Representatives and the NH Senate and representatives of the Executive and Judicial branches
- Managed floor debates and supervised House Calendar content
- Responsible for functions of the House on behalf of or in the absence of the Speaker

***Committee Assignments:***

- House Rules Committee, Vice Chairman
- House Legislative Administration Committee
- Joint Facilities Committee
- New Member Orientation, Chair
- House Corrections and Criminal Justice Committee, Vice Chairman
- House Judiciary Committee
- Criminal Justice Sub-Committee, Chairman
- State and Federal Relations Committee

***Appointments:***

- Joint Legislative Performance Audit and Oversight Committee
- Juvenile Justice Commission, Chairman
- Supreme Court Guardian Ad Litem Committee
- Superior Court Alternative Dispute Resolution Committee
- Work Force Opportunity Council
- Interbranch Criminal and Juvenile Justice Council
  - Subcommittee on Offenders, Chairman
  - Space and Prison Programming
  - Juveniles Subcommittee, Co-Chair
- National Conference of State Legislatures Law and Justice. Vice Chair
- Council of State Governments Intergovernmental Affairs, Corrections and Public Safety

***City Streets Restaurant, (1986-1991)***

***City Streets Diner, (2000 – 2003) Nashua, NH Co-Owner/Operator***

- Operated 450 seat restaurant and banquet facility and effectively managed financial accounts, staff and licensing requirements

# RYAN CLOUTHIER



## OBJECTIVE

Seeking a leadership role which will allow me the opportunity to utilize and build upon my knowledge and passion for the work performed by Community Action Agencies in the state of New Hampshire, while at the same time being the support and strength for the Communities we serve.



## EXPERIENCE

### **Deputy Director | Southern New Hampshire Services Inc.**

FEB. 2018-PRESENT

Serving as part of the Executive Management Team and is responsible for providing inspiring leadership to the Southern New Hampshire Services (SNHS) senior management team and developing a performance culture to ensure the effective management of a comprehensive array of over sixty programs. The Deputy Director will tie the various component programs including: nutrition; housing; energy; workforce development; income enhancement; education; and elderly services to the agency, to each other, and to the general community, by promoting and communicating the mission of Community Action. In conjunction with the Executive Director and Fiscal Officer the Deputy Director provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of the program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission, and are in compliance with all federal, state, funding, and city regulations, certifications, and licensing requirements.

### **Energy and Housing Operations Director | Southern New Hampshire Services Inc.**

2016 – 2018

Responsible for providing the various SNHS Energy and Crisis programs, Information Technology, Housing and Maintenance programs with mission, vision and leadership. Responsible for the planning, implementation, and evaluation of all facets of fiscal and program management, effectiveness while providing general oversight for all of the program's administration and day-to-day management, including budget management, grant writing and purchasing. Also responsible for maintaining a working relationship with governmental officials, local boards and agencies in developing and managing the programs. In conjunction with the Executive Director and Fiscal Officer this positions provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission and are in compliance with all federal, state, funding, city, certifications, and licensing requirements.

### **Energy Director | Southern New Hampshire Services Inc.**

2013 – 2016

Responsible for coordination, implementation, budgeting, overall supervision and management of the Fuel and Electric Assistance Programs, Crisis Programs, Weatherization Program, Lead Hazard Control Program, and YouthBuild Program for Hillsborough and Rockingham Counties. Develop and Maintain relationships with federal, state and local grantors. Intervene on behalf of the Community Action pertaining to the Core Utility Weatherization Energy Efficiency Programs. Maintains a strong working relationships with OCA, NH Legal Assistance, Office of Strategic Initiative, DOE, Liberty Utilities, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Participates in multiple Healthy Home strategic planning committees.

### **Weatherization Director | Southern New Hampshire Services Inc.**

2006-2013

Responsible for coordination, implementation, budgeting, overall supervision and management of the Weatherization, Lead Abatement, and YouthBuild Programs for Hillsborough and Rockingham Counties. Developed and Maintain relationships with federal, state and local grantors. Intervened on behalf of the Community Action Association during the merge of Liberty Energy and National Grid Gas along with filings pertaining to the Core Energy Efficiency Programs. Developed strong working relationships with OCA, NH

Legal Assistance, Office of Energy and Planning, DOE, Liberty Energy, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Served on the Department of Energy special task force designed to implement a National Best Practices Manual for JTA/KSA for Weatherization Energy Auditor Certification. Participated in a "One Touch" pilot effort which became a statewide practice and has received national recognition

**Energy Auditor | Southern New Hampshire Services Inc.**  
2004 – 2006

Responsible for performing field energy audits of low income residential properties; record the data in written and computerized formats to determine cost effectiveness of conservation measures needed; generate work order specs for the contractors. Conduct proper follow through and field inspections to assure quality installations and client satisfaction.

**Network Analyst | Genuity**  
2004 – 2006

Responsible for monitoring the Genuity Dial up network supporting AOL Domestic and International subscribers including Japan, USA and Canada. Responsibilities include isolating and troubleshooting problems/outages and configuration issues, on different types of Cisco routers, Lucent APX's, MAX's, and Nortel CVX's. Troubleshooting consists of isolating problems through head to head testing with different Telco's. Also responsible for creating, troubleshooting, and closing tickets in a group ticketing queue. Demonstrated strengths in the areas of interpersonal skills and negotiation.



**EDUCATION**

2000 NH Community Technical College  
1994-1998: Dover High School

*Other:* Weatherization written and field certification, Department of Energy Quality Control Inspector Certification, multiple national and regional weatherization best practices trainings. Intro to Cisco routers, T1 and T3 design and troubleshooting training, ATM and Frame Relay network design training, LAN and WAN training, OC3, OC48, and OC192 design and troubleshooting training, BPI Energy Analyst. Lead contractor abatement Certification, RRP certification, OSHA 30 hour worker safety, DOE Lead Safe Weatherization certification.



**SKILLS**

- Problem solving
- New Business Development
- Social Media
- Public Speaking
- Data Analysis/Analytical thinking
- Strategic Planning
- Operations Management
- Contract Negotiations
- Team and Relationship building
- Planning and forecasting
- Budget and Financial management
- Leadership
- Community Assessment
- Computer skills specific to job include, TREAT, NEAT, OTTER, FAP/EAP Microsoft 365, PowerPoint, Outlook, Word, Excel, Web, EmpowOR and CSST and many others that can be beneficial.



**ACTIVITIES/ACCOMPLISHMENTS**

- Numerous press articles related to Weatherization including visits from the Assistant Secretary of Energy Efficiency from the Department of Energy and Vice President Joe Biden.
- Member of the City of Nashua Healthy Homes Strategic Planning Committee.
- Member of the City of Manchester Healthy Homes Strategic Planning Committee.
- Union Leader 40 under 40 Class of 2015.
- Vice President of the Neighbor helping Neighbor Board.
- Member of the Energy Efficiency and Sustainable Energy Board.
- Member of the Residential Ratepayers Advisory Board.

## JAMES M. CHAISSON

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### SUMMARY

Dedicated accounting professional with 8 years of non-profit experience and over 20 years of broad experience in manufacturing, distribution, reorganizations, mergers and acquisitions, sales/operations planning/forecasting and establishing & monitoring performance metrics in a manufacturing environment. Experienced in private and public corporations, including 8 years in a private equity environment with a strong focus on equity sponsor communication and liquidity management. Complete knowledge of P&L, balance sheet, cash flow and cost accounting. Proven skills at staff leadership, training and development in a team environment. Professional Experience:

- Fiscal Officer in nonprofit organization
  - Controller in MFG & Distribution
  - Treasury and Cash Flow Management
  - Financial & Capital Budgeting, Reporting & Control
  - Cost Accounting Manager
  - General Accounting Manager
  - Business Performance Metric Establishment and Measurement
- 

### PROFESSIONAL EXPERIENCE

#### **Southern New Hampshire Services, Manchester, NH**

**5/2009-Present**

Southern New Hampshire Services (SNHS) is a non-profit entity dedicated to helping people help themselves. SNHS accomplishes this through a variety of programs offered at centers, offices, clinics, and intake sights located throughout Rockingham and Hillsborough counties. The agency also oversees 29 housing facilities with approximately 1000 tenants. SNHS receives and administers \$36 million in program funds annually with over 450 employees.

#### Chief Fiscal Officer

**1/2017 to Present**

- Oversee financial and accounting compliance, maintaining controls and managing potential business risks
- Manage the annual budget process and analysis activities
- Prepare presentation for Board of Directors meetings presenting the organization's financial results
- Develop and maintain banking relationships
- Manage the Annual Audit process

#### Senior Accountant

**5/2009-1/2017**

Assisted Fiscal Director in overseeing all fiscal and financial activities including compliance with federal, state, and funding source requirements as well as accordance with GAAP

- Developed and implemented indirect cost calculation and interfaced with General Ledger
- Monitored and prepared monthly budget vs actual reporting; recommended adjustments and forecast spending
- Created specialized reports for the individual grant's reporting requirements
- Designed allocation methods for properly billing shared items to individual grants and programs
- Prepared monthly agency program reviews for Fiscal Director's Board of Directors review

James M. Chaisson

**WOOD STRUCTURES, INC. Biddeford, ME**

**2001-4/2009**

WSI, is a highly leveraged business owned by Roark Capital, a private equity fund, headquartered in Atlanta, GA. WSI is a \$70 million manufacturer of roof and floor trusses, wall panels and a distributor of engineered wood products. The company's products are sold into the residential and light commercial construction markets

Controller

**2006-4/2009**

Managed all aspects of accounting and reporting in a truss manufacturing plant as well as an engineered wood products distribution location that included 2 locations in Maine and 1 in Massachusetts.

- Calculated and assisted in the management of the company's covenants
- Worked closely with senior management during the sale process from the seller (Harbour Group) and buyer (Roark Capital)
- Identified cost drivers and implemented process changes to reduce the monthly closing cycle from 18 to 5 days
- Conducted monthly reviews with the managers on financial results and measurement
- Oversaw the payroll function of 160+ employees

Accounting Manager

**2001-2006**

Recruited to company to restore financial controls and establish best practices concerning both general ledger and cost accounting processes. Responsible for overseeing the accounting of 2 locations in Maine and 1 in Alabama.

- Established the reporting protocols of the company used by both equity sponsors
- Educated, motivated and developed a staff of 3 to succeed in their rolls of financial responsibility
- Identified and implemented processes and procedures for all intercompany sales, transfers, consolidation and eliminations
- Streamlined the payroll process that included transferring to an external supplier (ADP), which reduced cost by 40%
- Conducted physical inventories and defined their policies and procedure at all locations.

**VISHAY SPRAGUE, Sanford, ME**

**1978-2001**

Vishay Sprague is a division of Vishay Intertechnology Inc. (NYSEL VSH) a global manufacturer of discrete semiconductors and passive electronic components. The Sprague Division manufactures solid tantalum capacitors with annual sales of \$200 million and 1,400 employees.

Plant Cost Accounting Manager

**1997-2001**

Division General Accounting Manager

**1995-1997**

Division Operation Accountant

**1989-1995**

Division Fixed Asset Accountant

**1987-1989**

Master Engineering Technician

**1984-1987**

Lead Production Technician

**1978-1984**

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**EDUCATION**

**NASSON COLLEGER, Springvale, ME**

B.S. in Business Administration.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

The Community Action Partnership serving Hillsborough and Rockingham Counties

Mailing Address: PO Box 5040, Manchester, NH 03108

40 Pine Street, Manchester, NH 03013

Telephone: (603) 668-8010      FAX: (603) 645-6734

**List of Key Administrative Personnel**

**June 2022**

**SNHS DHHS/ESG**

<b>Title</b>	<b>Name</b>	<b>Annual Salary</b>	<b>Percentage</b>	<b>Amount</b>
Executive Director	Donnalee Lozeau	\$201,874	0.00%	0
Deputy Director	Ryan Clouthier	\$122,304	0.00%	0
Chief Financial Officer	James Chaisson	\$137,137	0.00%	0



Subject: Emergency Solutions Grant RFA-2023-DEHS-04-EMERG-03

**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****I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570	
1.5 Contractor Phone Number (603) 752-7001	1.6 Account Number 05-95-42-423010-79270000	1.7 Completion Date 1/1/2026	1.8 Price Limitation \$1,162,645
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: <i>Jeanne Robillard</i> Date: 6/2/2022		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by: <i>Karen Hebert</i> Date: 6/2/2022		1.14 Name and Title of State Agency Signatory Karen Hebert Division Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Robyn Guanno</i> On: 6/4/2022			
1.17 Approval by the Governor and Executive Council (if applicable) 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 as indicated in block 1.17, 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. 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 affected 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. 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, 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 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. The State shall have no liability to the Contractor other than the contract price.

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 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.

**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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 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 all rules, regulations and orders, and 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 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**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) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) 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.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**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) 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) 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. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

**10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, 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 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data 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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials JK  
Date 6/2/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her 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. 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.

**17. 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.

**18. CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

**19. CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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

**21. 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.

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

**23. 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.

**24. 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.

Contractor Initials DS  
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Date 6/27/2022

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

- 1.1. The Contractor shall provide services in this agreement to New Hampshire citizens by preventing and reducing homelessness, and increasing successful placements to permanent housing
- 1.2. The Contractor shall ensure services are available in Coos, Carroll and Grafton County.
- 1.3. For the purposes of this Exhibit B, all references to days shall mean calendar days.
- 1.4. For the purposes of this agreement, all references to business hours shall mean Monday through Friday from 8:00am to 4:00pm, excluding state and federal holidays.
- 1.5. The parties agree to the following HUD Definition of Literally Homeless:
  - 1.5.1. Has a primary nighttime residence that is a public or private place not meant for human habitation; or
  - 1.5.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or
  - 1.5.3. Is exiting an institution where (s)he has resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

**1.6. Scope of Services Applicable to All Services**

- 1.6.1. The Contractor shall determine eligibility for services, in accordance with the eligibility requirements of Emergency Solutions Grant (ESG), for individuals, including but not limited to:
  - 1.6.1.1. Verifying housing status, including, but not limited to:
    - 1.6.1.1.1. Verification of literal homelessness as defined in Section 1.5.
    - 1.6.1.1.2. At risk or imminent risk of homelessness.
- 1.6.2. The Contractor shall ensure documentation is in accordance with HUD's preferred method of verification as noted in 24 CFR 576.500 Recordkeeping and reporting requirements.
- 1.6.3. The Contractor shall ensure documentation that the household does not have sufficient resources or support networks, including, but not limited to, family, friends, faith-based or other social networks, immediately available to prevent them from becoming or remaining literally

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

homeless.

- 1.6.4. The Contractor shall determine individual and family income eligibility for Rapid Rehousing and Homelessness Prevention services in accordance with U.S. Housing and Urban Development (HUD) regulations for ESG, as specified in 24 CFR 576.
- 1.6.5. The Contractor shall ensure eligible annual income of the participant includes, but is not limited to:
  - 1.6.5.1. All earned and unearned income from all sources that go to any family member.
  - 1.6.5.2. Annualized current income to determine projected annual income.
- 1.6.6. The Contractor shall document activities for households who engage in or apply for Street Outreach, Rapid Re-Housing, and/or Homelessness Prevention services according to HUD guidelines, which includes but is not limited to collecting information and documenting:
  - 1.6.6.1. Immediate risks and/or crisis to individuals and families applying for assistance to determine if steps needed to avert physical or psychological danger or threat of immediate housing loss.
  - 1.6.6.2. Basic demographic and contact information, including but not limited to name, age, dependents, other family, current location, contact phone numbers and addresses.
  - 1.6.6.3. Barriers identified by participants that affect housing, which may include, but are not limited to, past due rent, landlord issues, credit history, criminal background, lack of employment, and lack of income.
  - 1.6.6.4. Solutions as defined by participant wants or requests in relation to availability.
  - 1.6.6.5. Additional risks and vulnerabilities for prioritizing purposes, which include, but are not limited to, severe rent burdens, domestic violence, prior incarceration or institutionalization, health or mental health issues, substance abuse, and other specific housing retention barriers.
- 1.6.7. The Contractor shall ensure sufficient licensed staff to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS).
- 1.6.8. The Contractor shall ensure staff providing services are trained in and follow NH HMIS policy.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.9. The Contractor shall draft written policies and procedures, subject to BHS approval, for administering the program in compliance with ESG requirements. This includes, but is not limited to:
- 1.6.9.1. Standard policies and procedures for: coordinated entry referral process, evaluating and re-evaluating program eligibility;
  - 1.6.9.2. Determining and prioritizing provision of assistance;
  - 1.6.9.3. Determining the amount of on-going rental assistance a program participant may receive; administering rental assistance;
  - 1.6.9.4. Adhering to Fair Market Rent when applicable, rent reasonableness, lead-based paint, and lease requirements;
  - 1.6.9.5. Conducting habitability or housing quality standards inspections;
  - 1.6.9.6. Terminating program assistance; and
  - 1.6.9.7. The type, amount and duration of housing stabilization and other services each participant may receive, such as a maximum amount of assistance, maximum number of months a participant receives assistance, or maximum number of times the program participant may receive assistance.
  - 1.6.9.8. Above Sections 1.6.9.3. through 1.6.9.7 are not applicable to Street Outreach.
- 1.6.10. The Contractor shall participate in annual on-site reviews of the Contractor operations conducted by the Department to ensure compliance with the contractual objectives.
- 1.6.11. The Department shall annually perform file reviews of the Contractor operations to ensure compliance with applicable federal and state laws.
- 1.6.12. The Department shall provide training for Contractor staff as needed.
- 1.6.13. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.
- 1.6.14. Street Outreach Program
- 1.6.14.1. The Contractor shall conduct street outreach activities, in accordance with 24 CFR Part 576.101 in order to meet the needs of literally homeless individuals by connecting them with emergency shelter, housing, and/or critical health services.
  - 1.6.14.2. The Contractor shall provide essential services to eligible individuals, which include but are not limited to:



New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

1.6.14.2.1. Client engagement.

1.6.14.2.2. Providing funding to support costs of activities to locate, identify, and build relationships with unsheltered people experiencing homelessness and engage them for the purpose of providing immediate support, intervention, and connections with homeless assistance programs and/or mainstream social services and housing programs. These activities consist of making an initial assessment of needs and eligibility; providing crisis counseling; addressing urgent physical needs, such as providing meals, blankets, clothes, or toiletries; and actively connecting and providing information and referrals to programs targeted to people experiencing homelessness and mainstream social services and housing programs, including emergency shelter, transitional housing, community-based services, permanent supportive housing, and rapid re-housing programs.

1.6.14.3. Case Management: The Contractor shall provide case management services to assess housing service needs, and arrange, coordinate and monitor the delivery of individualized services to meet the needs of the program participant.

1.6.14.3.1. Eligible services and activities are as follows: using the centralized or coordinated assessment system as required under § 576.400(d); conducting the initial evaluation required under § 576.401(a), including verifying and documenting eligibility; counseling; developing, securing and coordinating services; obtaining Federal, State, and local benefits; monitoring and evaluating program participant progress; providing information and referrals to other providers; and developing an individualized housing and service plan, including planning a path to permanent housing stability.

1.6.14.4. Emergency Health Services: The Contractor shall provide direct or referrals for outpatient treatment of medical conditions and must ensure services are provided by licensed medical professionals operating in community-based settings, including but not limited to:

1.6.14.4.1. Streets.

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.6.14.4.2. Parks.
- 1.6.14.4.3. Other places where unsheltered people experiencing homelessness are living.
- 1.6.14.5. The Contractor shall provide or refer for treatment including but not limited to:
  - 1.6.14.5.1. Assessing a program participant's health problems and developing a treatment plan;
  - 1.6.14.5.2. Assisting program participants to understand their health needs;
  - 1.6.14.5.3. Providing directly or assisting program participants to obtain appropriate emergency medical treatment; and
  - 1.6.14.5.4. Providing medication and follow- up services.
- 1.6.14.6. Emergency Mental Health Services: The Contractor shall provide direct or referrals for therapeutic processes to personal, family, situational, or occupational problems in order to bring about positive resolution of the problem or improved individual or family functioning or circumstances.
- 1.6.14.7. The Contractor shall provide direct or referrals for outpatient treatment by licensed professionals of mental health conditions operating in community-based settings, including streets, parks, and other places where unsheltered people are living.
- 1.6.14.8. The Contractor shall utilize funds to be used only for these services to the extent that other appropriate health services are inaccessible or unavailable within the area.
- 1.6.14.9. The Contractor shall provide or refer for crisis interventions, the prescription of psychotropic medications, explanation about the use and management of medications, and combinations of therapeutic approaches to address multiple problems.
- 1.6.14.10. Transportation: The Contractor shall provide transportation costs of travel by outreach workers, social workers, medical professionals, or other service providers are eligible, provided that this travel takes place during the provision of services eligible under this section. The costs of transporting unsheltered people to emergency shelters or other service facilities are also eligible. These costs include the following:

New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.6.14.10.1. The cost of a program participant's travel on public transportation;
  - 1.6.14.10.2. If service workers use their own vehicles, mileage allowance for service workers to visit program participants;
  - 1.6.14.10.3. The travel costs of recipient or subrecipient staff to accompany or assist program participants to use public transportation.
- 1.6.14.11. Coordination of Efforts: To demonstrate area-wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:
- 1.6.14.11.1. Participate in their region's Coordinated Entry System's intake, screening, and assessment process;
  - 1.6.14.11.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
  - 1.6.14.11.3. Work together with the Coordinated Entry Leadership Group to determine gaps in existing street outreach teams within the CES region;
  - 1.6.14.11.4. Ensure a direct connection with existing Street Outreach Programs to promote coordination and avoid duplication of efforts; and
  - 1.6.14.11.5. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.
- 1.6.15. Rapid Re-Housing Program
- 1.6.15.1. The Contractor shall conduct Rapid Re-Housing activities, which provides housing placement and stabilization services as necessary to assist the literally homeless in shelters or in places not meant for human habitation to move as quickly as possible out of homelessness and in to permanent housing. The Contractor shall provide program participants with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104 in order to move individuals experiencing homelessness to permanent housing.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.15.2. Eligibility: The Contractor shall reassess income eligibility for individuals and families every twelve (12) months.
- 1.6.15.3. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited to:
- 1.6.15.3.1. Short-term rental assistance.
  - 1.6.15.3.2. Medium-term rental assistance.
  - 1.6.15.3.3. Assistance with rental arrearages.
- 1.6.15.4. Tenant-Based Rental Assistance (TBRA): The Contractor shall provide TBRA, which includes but is not limited to:
- 1.6.15.4.1. Rental assistance for no more than a twenty- four (24) month period over a thirty-six (36) month period. The Contractor shall:
    - 1.6.15.4.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor receives a copy of all general notices, complaints, and notices of eviction from the landlord or owner.
    - 1.6.15.4.1.2. Ensure each program participant obtains a written lease for the rental unit, unless the assistance provided is solely for rental arrears.
    - 1.6.15.4.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.
    - 1.6.15.4.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.
    - 1.6.15.4.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.
    - 1.6.15.4.1.6. Ensure rental units comply with HUD's standard of rent

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

reasonableness, as established in 24 CFR 982.507.

1.6.15.5. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.104. The Contractor shall:

1.6.15.5.1. Provide financial assistance that may include, but is not limited to:

1.6.15.5.1.1. Rental application fees. Security deposits.

1.6.15.5.1.2. Last month's rent.

1.6.15.5.1.3. Utility deposits.

1.6.15.5.1.4. Utility payments.

1.6.15.5.1.5. Moving costs.

1.6.15.5.2. Provide services, or pay for costs of services provided. Eligible services costs must comply with all HUD regulations in 24 CFR 576.105, which include, but are not limited to:

1.6.15.5.2.1. Housing search and placement services.

1.6.15.5.2.2. Housing stability case management.

1.6.15.5.2.3. Mediation services.

1.6.15.5.2.4. Legal services.

1.6.15.5.2.5. Credit repair services.

1.6.15.6. The Contractor shall provide on-going housing stability case management for six (6) months after rental assistance has ended.

1.6.15.7. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.

1.6.15.8. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.15.9. The Contractor shall develop and submit an action plan to the Department for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.15.10. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards.
- 1.6.15.11. The Contractor shall ensure:
  - 1.6.15.11.1. Occupied housing meets State and local housing requirements including, but not limited to, compliance with:
  - 1.6.15.11.2. All applicable state and local housing codes. Licensing requirements.
  - 1.6.15.11.3. All requirements regarding the condition of the structure.
  - 1.6.15.11.4. All requirements regarding the operation of housing or services.
- 1.6.15.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C.4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

**1.6.16. Homelessness Prevention Program**

- 1.6.16.1. The Contractor shall conduct Homelessness Prevention activities that include providing housing relocation and stabilization services, and financial assistance as necessary in accordance with 24 CFR Part 576.103, in order to prevent individuals and families from moving into an emergency shelter or living in a public or private place not meant for humans.
- 1.6.16.2. The Contractor shall provide program participants at risk, or at imminent risk of homelessness with time-limited housing supports and strategies with the ultimate goal of housing stability in accordance with 24 CFR Part 576.104.
- 1.6.16.3. Eligibility

- 1.6.16.3.1. *Screening and Targeting Tool:* The Contractor shall document eligibility using a standardized homelessness prevention screening form,

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New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

provided by BHS. The purpose of the screening tool is to target ESG Homelessness Prevention resources to those who are most at-risk of becoming homeless. Furthermore, the eligibility criteria and targeting threshold score serve as a tool for prioritizing households eligible for homelessness prevention services when capacity for providing such is limited and also supports the Contractor in determining the intensity of homelessness prevention services that an eligible household may receive.

1.6.16.3.2. During intake, the Contractor shall document annual household income below 30 percent of median family income for the area, as determined by HUD.

1.6.16.3.3. The Contractor shall reassess income eligibility for individuals and families every three (3) months of program participation.

1.6.16.4. Eligible Activities

1.6.16.4.1. Rental Assistance: The Contractor shall provide short-and/or medium-term rental assistance services, which include but are not limited:

1.6.16.4.1.1. Short-term rental assistance.

1.6.16.4.1.2. Medium-term rental assistance.

1.6.16.4.1.3. Assistance with rental arrearages.

1.6.16.5. Tenant-Based Rental Assistance (TBRA): The Contractor shall provide TBRA, which includes but is not limited to:

1.6.16.5.1. Rental assistance for no more than twenty-four (24) months over a thirty-six (36) month period. The Contractor must:

1.6.16.5.1.1. Enter into a rental assistance agreement with the owner or landlord on behalf of the program participant, ensuring that the Contractor receives a copy of all general notices, complaints, and notices of eviction from the landlord or owner.

1.6.16.5.1.2. Ensure each program participant obtains a written lease for the

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

rental unit, unless the assistance provided is solely for rental arrears.

1.6.16.5.1.3. Provide rental and all forms of financial assistance directly to the landlord, utility or other third-party on behalf of the participant.

1.6.16.5.1.4. Ensure rental units comply with HUD's standard of rent reasonableness, as established in 24 CFR 982.507.

1.6.16.5.1.5. Ensure that rental assistance does not exceed the Fair Market Rent established by HUD, as provided under 24 CFR Part 888.

1.6.16.6. Housing Relocation and Stabilization Services: The Contractor shall provide housing relocation and stabilization services, in accordance with 24 CFR Part 576.103. The Contractor shall:

1.6.16.6.1. Provide financial assistance that may include, but are not limited to:

1.6.16.6.1.1. Rental application fees.

1.6.16.6.1.2. Security deposits.

1.6.16.6.1.3. Last month's rent.

1.6.16.6.1.4. Utility deposits.

1.6.16.6.1.5. Utility payments.

1.6.16.6.1.6. Moving costs.

1.6.16.6.2. Provide services, or pay for costs for services provided, that may include, but are not limited to:

1.6.16.6.2.1. Housing search and placement services.

1.6.16.6.2.2. Housing stability case management.

1.6.16.6.2.3. Mediation services.

1.6.16.6.2.4. Legal services.

1.6.16.6.2.5. Credit repair services.

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.16.7. The Contractor shall make available on-going housing stability case management for six (6) months after rental assistance has ended.
- 1.6.16.8. The Contractor shall ensure clients have access to educational activities that will assist clients with obtaining housing that they will be able to sustain once the financial assistance ends, including but not limited to budgeting education; job search and interview skills training; and resume writing training.
- 1.6.16.9. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate, using the local coordinated entry system.
- 1.6.16.10. The Contractor shall develop an action plan for achieving housing stability, including assessment of housing for compliance with 24 CFR 576.105 housing relocation and stabilization services.
- 1.6.16.11. The Contractor shall conduct an inspection for each unit to ensure housing meets HUD Habitability Standards, using HUD's Checklist for Habitability Standards. Additionally, the Contractor shall ensure:
- 1.6.16.11.1. Occupied housing meets state and local housing requirements including, but not limited to, compliance with:
  - 1.6.16.11.2. All applicable state and local housing codes. Licensing requirements.
  - 1.6.16.11.3. All requirements regarding the condition of the structure.
  - 1.6.16.11.4. All requirements regarding the operation of housing or services.
- 1.6.16.12. The Contractor shall ensure occupied housing meets the Lead-Based Paint Poisoning Prevention and Disclosure Act (42 U.S.C. 4821-4846), the Residential Lead Based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851- 4856), and implementing regulations in CFR part 35, subparts A, B, K, M, and R.

1.6.17. Housing Stabilization

- 1.6.17.1. The Contractor shall determine eligibility, including completing a housing assessment, to ensure that households receiving

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

housing stabilization assistance will reside in safe, sanitary housing that meets state and local housing codes.

- 1.6.17.2. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 1.6.17.3. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 1.6.17.4. The Contractor shall refer eligible individuals to community-based services that will assist with addressing barriers to housing, as appropriate.
- 1.6.17.5. The Contractor shall provide supportive services, financial assistance, or activities necessary to prevent individuals or families from being evicted and entering into homelessness, with the goal of retaining suitable permanent housing. The Contractor shall:
  - 1.6.17.5.1. Provide funding for first month's rent and/or security deposit as needed;
  - 1.6.17.5.2. Provide financial assistance to mitigate the primary reason for a tenant's pending eviction, which may include but is not limited to making payments for back rent or back utilities;
  - 1.6.17.5.3. Provide financial assistance for short-term storage rental in the event of eviction, not to exceed six (6) months;
  - 1.6.17.5.4. Provide one-time financial assistance that directly impacts a household's ability to avoid eviction,;
  - 1.6.17.5.5. Facilitate landlord mediation and negotiation;
  - 1.6.17.5.6. Assist individuals and families with connecting with legal services related to eviction proceedings;
  - 1.6.17.5.7. Assist individuals and families with understanding leases;
  - 1.6.17.5.8. Assist individuals and families with obtaining utility services;
  - 1.6.17.5.9. Provide tenant counseling;
  - 1.6.17.5.10. Provide information about and referrals to other providers;

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

- 1.6.17.5.11. Develop individualized housing and service plans that include planning a path to permanent housing stability;
- 1.6.17.5.12. Use the centralized or coordinated assessment system for housing prioritization;
- 1.6.17.5.13. Provide support through case management of those served once housed for continued success;
- 1.6.17.5.14. Provide ongoing risk assessment and safety planning for victims of domestic violence (DV), dating violence, sexual assault, and stalking in collaboration with DV Service Providers; and
- 1.6.17.5.15. Assist individuals and families with obtaining federal, state, and local benefits to obtain and maintain housing, which may include but is not limited to:
  - 1.6.17.5.15.1. Childcare services.
  - 1.6.17.5.15.2. Employment and education resources.
  - 1.6.17.5.15.3. Healthcare and mental health services.
  - 1.6.17.5.15.4. Services for substance use disorder (SUD).
  - 1.6.17.5.15.5. Life skills training.
  - 1.6.17.5.15.6. Veteran services.
- 1.6.17.6. The Contractor shall enter client level data into the New Hampshire Homeless Management Information System (NH HMIS) and comply with all training and licensing requirements. Programs shall follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. The Contractor shall comply with all privacy and security requirements set by the Department.
- 1.6.18. Coordination of Efforts for Rapid Rehousing and Homeless Prevention: To demonstrate area wide systems coordination and integration of ESG assistance as described in the requirements listed at 24 CFR 576.400, the Contractor shall:

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New Hampshire Department of Health and Human Services  
Emergency Solutions Grant

EXHIBIT B

- 1.6.18.1. Participate in their region's Coordinated Entry System to receive prioritized referrals for Homelessness Prevention and Rapid Rehousing;
- 1.6.18.2. Ensure a direct connection with the local/regional Coordinated Entry Leadership Group within their respective region/locality;
- 1.6.18.3. Ensure a direct connection with existing Rapid Rehousing and Homelessness Prevention Programs to promote coordination, leverage resources and avoid duplication of efforts; and
- 1.6.18.4. Attend regional Continuum of Care meetings and coordinate with Local Service Delivery Area groups.

**1.7. Reporting**

1.7.1. The Contractor shall submit an annual reports to the Department within thirty (30) days following the end of the calendar year, to improve the administration of the program, and to report performance data to HUD. Data is subject to change as required by HUD. Reports include, but are not limited to:

- 1.7.1.1. ESG CAPER: Consolidated Annual Performance and Evaluation Report (CAPER). Data collection for the ESG portion of the CAPER is aligned with the most recent version of the HMIS Data Standards.
- 1.7.1.2. Housing Inventory Count (HIC): The Housing Inventory Count collects information about all of the beds and units in each Continuum of Care homeless system.
- 1.7.1.3. Point-In-Time (PIT) Count: The Point-in-Time Count provides a count of sheltered and unsheltered homeless persons from either the last biennial count or a more recent annual count. Counts are based on:
  - 1.7.1.4. Number of persons in households without children;
  - 1.7.1.5. Number of persons in households with at least one adult and one child
  - 1.7.1.6. Number of persons in households with only children.

1.7.2. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

**1.8. Performance Measures**

1.8.1. The Department shall monitor performance of the Contractor by establishing and tracking outcomes measures in the following categories:

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**1.8.1.1. Street Outreach:**

- 1.8.1.1.1. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided permanent housing referrals.
- 1.8.1.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach project will be provided referrals to ongoing community resources.
- 1.8.1.1.3. Ten percent (10%) of persons served will move to permanent housing destinations as a result of street outreach services.

**1.8.1.2. Rapid Rehousing:**

- 1.8.1.2.1. At least eighty percent (80%) of households served by the program will move into permanent housing in an average of 90 days or less.
- 1.8.1.2.2. At least eighty percent (80%) of households that exit the rapid re-housing program will exit into permanent housing.
- 1.8.1.2.3. At least eighty percent (80%) percent of households that exit a rapid re- housing program to permanent housing will not become homeless again within a year.

**1.8.1.3. Homelessness Prevention and Housing Stabilization:**

- 1.8.1.3.1. At least eighty percent (80%) of households served by the program will resolve imminent housing crisis within an average of ninety (90) days or less.
- 1.8.1.3.2. At least eighty-five percent (85%) of households that exit a Homeless Prevention or Housing Stabilization project will exit into Permanent housing.
- 1.8.1.3.3. At least eighty percent (80%) of households that exit a Homeless Prevention or Housing Stabilization project into permanent housing will not enter into homelessness within a year.

**2. Exhibits Incorporated**

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

Requirements.

- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

**3. Additional Terms**

**3.1. Impacts Resulting from Court Orders or Legislative Changes**

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

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

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

**3.3. Credits and Copyright Ownership**

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required; e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
- 3.3.3.1. Brochures.
  - 3.3.3.2. Resource directories.
  - 3.3.3.3. Protocols or guidelines.
  - 3.3.3.4. Posters.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

3.3.3.5. Reports.

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

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

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

**3.5. Eligibility Determinations**

3.5.1. Eligibility determinations shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

3.5.3. In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

3.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT B**

**4. Records**

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
  - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
  - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 27%, Emergency Solutions Grants Program, as awarded on August 6, 2021, by the US Department of Housing and Urban Development, CFDA 14.231, FAIN# E-21-DC-33-0001.
  - 1.2. 73% General funds.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
  - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
  - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through Exhibit C-4, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
  - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
  - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
  - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
  - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
  - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to [dhhs.bhhsfinance@dhhs.nh.gov](mailto:dhhs.bhhsfinance@dhhs.nh.gov) or mailed to:

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

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**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
  - 8.1. The Contractor must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
    - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
    - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
    - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
  - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
    - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
  - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

**New Hampshire Department of Health and Human Services  
Emergency Solutions Grant**

**EXHIBIT C**

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

Exhibit C-1, SFY 2023 Budget

New Hampshire Department of Health and Human Services

Contractor Name: TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP)

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2022 - June 30, 2023

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 152,748.00	\$ 19,094.00	\$ 171,842.00	\$ -	\$ -	\$ -	\$ 152,748.00	\$ 19,094.00	\$ 171,842.00
2. Employee Benefits	\$ 38,401.00	\$ 4,800.00	\$ 43,201.00	\$ -	\$ -	\$ -	\$ 38,401.00	\$ 4,800.00	\$ 43,201.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 2,032.00	\$ 254.00	\$ 2,286.00	\$ -	\$ -	\$ -	\$ 2,032.00	\$ 254.00	\$ 2,286.00
6. Travel	\$ 1,540.00	\$ 193.00	\$ 1,733.00	\$ -	\$ -	\$ -	\$ 1,540.00	\$ 193.00	\$ 1,733.00
7. Occupancy	\$ 2,407.00	\$ 301.00	\$ 2,708.00	\$ -	\$ -	\$ -	\$ 2,407.00	\$ 301.00	\$ 2,708.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,222.00	\$ 153.00	\$ 1,375.00	\$ -	\$ -	\$ -	\$ 1,222.00	\$ 153.00	\$ 1,375.00
Postage	\$ 96.00	\$ 12.00	\$ 108.00	\$ -	\$ -	\$ -	\$ 96.00	\$ 12.00	\$ 108.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 443.00	\$ 55.00	\$ 498.00	\$ -	\$ -	\$ -	\$ 443.00	\$ 55.00	\$ 498.00
11. Staff Education and Training	\$ 903.00	\$ 120.00	\$ 1,063.00	\$ -	\$ -	\$ -	\$ 903.00	\$ 120.00	\$ 1,063.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Outreach - Direct Client Service	\$ 9,913.00	\$ -	\$ 9,913.00	\$ 4,913.00	\$ -	\$ 4,913.00	\$ 5,000.00	\$ -	\$ 5,000.00
Rapid Re-Housing-Direct Client Service	\$ 67,489.00	\$ -	\$ 67,489.00	\$ 33,448.00	\$ -	\$ 33,448.00	\$ 34,043.00	\$ -	\$ 34,043.00
Homeless Prevention-Direct Client Service	\$ 44,992.00	\$ -	\$ 44,992.00	\$ 22,297.00	\$ -	\$ 22,297.00	\$ 22,865.00	\$ -	\$ 22,865.00
Housing Stabilization-Direct Client Service	\$ 29,737.00	\$ -	\$ 29,737.00	\$ 14,737.00	\$ -	\$ 14,737.00	\$ 15,000.00	\$ -	\$ 15,000.00
<b>TOTAL</b>	<b>\$ 351,983.00</b>	<b>\$ 24,982.00</b>	<b>\$ 376,965.00</b>	<b>\$ 75,393.00</b>	<b>\$ -</b>	<b>\$ 75,393.00</b>	<b>\$ 276,590.00</b>	<b>\$ 24,982.00</b>	<b>\$ 301,572.00</b>

Indirect As A Percent of Direct  
Tri-County Community Action Program, Inc.

7.1%

8.26%

Exhibit C-2, SFY 2024 Budget

New Hampshire Department of Health and Human Services										
Contractor Name: TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP)										
Project Title: Emergency Solutions Grant										
Budget Period: July 1, 2023 - June 30, 2024										
Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1. Total Salary/Wages	\$ 152,748.00	\$ 19,094.00	\$ 171,842.00	\$ -	\$ -	\$ -	\$ 152,748.00	\$ 19,094.00	\$ 171,842.00	
2. Employee Benefits	\$ 38,401.00	\$ 4,800.00	\$ 43,201.00	\$ -	\$ -	\$ -	\$ 38,401.00	\$ 4,800.00	\$ 43,201.00	
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office	\$ 2,032.00	\$ 254.00	\$ 2,286.00	\$ -	\$ -	\$ -	\$ 2,032.00	\$ 254.00	\$ 2,286.00	
6. Travel	\$ 1,540.00	\$ 193.00	\$ 1,733.00	\$ -	\$ -	\$ -	\$ 1,540.00	\$ 193.00	\$ 1,733.00	
7. Occupancy	\$ 2,407.00	\$ 301.00	\$ 2,708.00	\$ -	\$ -	\$ -	\$ 2,407.00	\$ 301.00	\$ 2,708.00	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 1,222.00	\$ 153.00	\$ 1,375.00	\$ -	\$ -	\$ -	\$ 1,222.00	\$ 153.00	\$ 1,375.00	
Postage	\$ 96.00	\$ 12.00	\$ 108.00	\$ -	\$ -	\$ -	\$ 96.00	\$ 12.00	\$ 108.00	
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ 443.00	\$ 55.00	\$ 498.00	\$ -	\$ -	\$ -	\$ 443.00	\$ 55.00	\$ 498.00	
11. Staff Education and Training	\$ 963.00	\$ 120.00	\$ 1,083.00	\$ -	\$ -	\$ -	\$ 963.00	\$ 120.00	\$ 1,083.00	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13. Other (specify details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Street Outreach - Direct Client Service	\$ 9,913.00	\$ -	\$ 9,913.00	\$ 4,913.00	\$ -	\$ 4,913.00	\$ 5,000.00	\$ -	\$ 5,000.00	
Rapid Re-Housing-Direct Client Service	\$ 67,489.00	\$ -	\$ 67,489.00	\$ 33,446.00	\$ -	\$ 33,446.00	\$ 34,043.00	\$ -	\$ 34,043.00	
Homeless Prevention-Direct Client Service	\$ 44,992.00	\$ -	\$ 44,992.00	\$ 22,297.00	\$ -	\$ 22,297.00	\$ 22,695.00	\$ -	\$ 22,695.00	
Housing Stabilization-Direct Client Service	\$ 29,737.00	\$ -	\$ 29,737.00	\$ 14,737.00	\$ -	\$ 14,737.00	\$ 15,000.00	\$ -	\$ 15,000.00	
<b>TOTAL</b>	<b>\$ 351,983.00</b>	<b>\$ 24,982.00</b>	<b>\$ 376,965.00</b>	<b>\$ 75,393.00</b>	<b>\$ -</b>	<b>\$ 75,393.00</b>	<b>\$ 276,590.00</b>	<b>\$ 24,982.00</b>	<b>\$ 301,572.00</b>	

Indirect As A Percent of Direct

7.1%

Exhibit C-3, SFY 2025 Budget

New Hampshire Department of Health and Human Services

Contractor Name: TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP)

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2024 - June 30, 2025

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 152,748.00	\$ 19,004.00	\$ 171,842.00	\$ -	\$ -	\$ -	\$ 152,748.00	\$ 19,004.00	\$ 171,842.00
2. Employee Benefits	\$ 38,401.00	\$ 4,800.00	\$ 43,201.00	\$ -	\$ -	\$ -	\$ 38,401.00	\$ 4,800.00	\$ 43,201.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 2,032.00	\$ 254.00	\$ 2,286.00	\$ -	\$ -	\$ -	\$ 2,032.00	\$ 254.00	\$ 2,286.00
6. Travel	\$ 1,540.00	\$ 193.00	\$ 1,733.00	\$ -	\$ -	\$ -	\$ 1,540.00	\$ 193.00	\$ 1,733.00
7. Occupancy	\$ 2,407.00	\$ 301.00	\$ 2,708.00	\$ -	\$ -	\$ -	\$ 2,407.00	\$ 301.00	\$ 2,708.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,222.00	\$ 153.00	\$ 1,375.00	\$ -	\$ -	\$ -	\$ 1,222.00	\$ 153.00	\$ 1,375.00
Postage	\$ 96.00	\$ 12.00	\$ 108.00	\$ -	\$ -	\$ -	\$ 96.00	\$ 12.00	\$ 108.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 443.00	\$ 55.00	\$ 498.00	\$ -	\$ -	\$ -	\$ 443.00	\$ 55.00	\$ 498.00
11. Staff Education and Training	\$ 963.00	\$ 120.00	\$ 1,083.00	\$ -	\$ -	\$ -	\$ 963.00	\$ 120.00	\$ 1,083.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Outreach - Direct Client Service	\$ 9,913.00	\$ -	\$ 9,913.00	\$ 4,913.00	\$ -	\$ 4,913.00	\$ 5,000.00	\$ -	\$ 5,000.00
Rapid Re-Housing-Direct Client Service	\$ 67,489.00	\$ -	\$ 67,489.00	\$ 33,446.00	\$ -	\$ 33,446.00	\$ 34,043.00	\$ -	\$ 34,043.00
Homeless Prevention-Direct Client Service	\$ 44,992.00	\$ -	\$ 44,992.00	\$ 22,297.00	\$ -	\$ 22,297.00	\$ 22,895.00	\$ -	\$ 22,895.00
Housing Stabilization-Direct Client Service	\$ 29,737.00	\$ -	\$ 29,737.00	\$ 14,737.00	\$ -	\$ 14,737.00	\$ 15,000.00	\$ -	\$ 15,000.00
<b>TOTAL</b>	<b>\$ 351,983.00</b>	<b>\$ 24,982.00</b>	<b>\$ 376,965.00</b>	<b>\$ 75,393.00</b>	<b>\$ -</b>	<b>\$ 75,393.00</b>	<b>\$ 276,590.00</b>	<b>\$ 24,982.00</b>	<b>\$ 301,572.00</b>

Indirect As A Percent of Direct

7.1%

Exhibit C-4, SFY 2026 Budget

New Hampshire Department of Health and Human Services

Contractor Name: TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP)

Project Title: Emergency Solutions Grant

Budget Period: July 1, 2025 - January 1, 2026

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 130,643.00	\$ 16,330.00	\$ 146,973.00	\$ -	\$ -	\$ -	\$ 130,643.00	\$ 16,330.00	\$ 146,973.00
2. Employee Benefits	\$ 32,844.00	\$ 4,106.00	\$ 36,950.00	\$ -	\$ -	\$ -	\$ 32,844.00	\$ 4,106.00	\$ 36,950.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 1,738.00	\$ 217.00	\$ 1,955.00	\$ -	\$ -	\$ -	\$ 1,738.00	\$ 217.00	\$ 1,955.00
6. Travel	\$ 1,317.00	\$ 165.00	\$ 1,482.00	\$ -	\$ -	\$ -	\$ 1,317.00	\$ 165.00	\$ 1,482.00
7. Occupancy	\$ 2,059.00	\$ 257.00	\$ 2,316.00	\$ -	\$ -	\$ -	\$ 2,059.00	\$ 257.00	\$ 2,316.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,045.00	\$ 131.00	\$ 1,176.00	\$ -	\$ -	\$ -	\$ 1,045.00	\$ 131.00	\$ 1,176.00
Postage	\$ 82.00	\$ 10.00	\$ 92.00	\$ -	\$ -	\$ -	\$ 82.00	\$ 10.00	\$ 92.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 379.00	\$ 47.00	\$ 426.00	\$ -	\$ -	\$ -	\$ 379.00	\$ 47.00	\$ 426.00
11. Staff Education and Training	\$ 824.00	\$ 103.00	\$ 927.00	\$ -	\$ -	\$ -	\$ 824.00	\$ 103.00	\$ 927.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Outreach - Direct Client Service	\$ 9,189.00	\$ -	\$ 9,189.00	\$ 4,913.00	\$ -	\$ 4,913.00	\$ 4,276.00	\$ -	\$ 4,276.00
Rapid Re-Housing-Direct Client Service	\$ 62,562.00	\$ -	\$ 62,562.00	\$ 33,448.00	\$ -	\$ 33,448.00	\$ 29,118.00	\$ -	\$ 29,118.00
Homeless Prevention-Direct Client Service	\$ 41,708.00	\$ -	\$ 41,708.00	\$ 22,297.00	\$ -	\$ 22,297.00	\$ 19,411.00	\$ -	\$ 19,411.00
Housing Stabilization-Direct Client Service	\$ 27,566.00	\$ -	\$ 27,566.00	\$ 14,737.00	\$ -	\$ 14,737.00	\$ 12,829.00	\$ -	\$ 12,829.00
<b>TOTAL</b>	<b>\$ 311,958.00</b>	<b>\$ 21,366.00</b>	<b>\$ 333,322.00</b>	<b>\$ 75,393.00</b>	<b>\$ -</b>	<b>\$ 75,393.00</b>	<b>\$ 236,563.00</b>	<b>\$ 21,366.00</b>	<b>\$ 257,929.00</b>

Indirect As A Percent of Direct

6.8%

**New Hampshire Department of Health and Human Services  
Exhibit D**



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

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

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

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

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





New Hampshire Department of Health and Human Services  
Exhibit D

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Tri-County Community Action Program

6/2/2022

Date

DocuSigned by:

*Jeanne Robillard*

Name: Jeanne Robillard

Title: CEO



New Hampshire Department of Health and Human Services  
Exhibit E

**CERTIFICATION REGARDING LOBBYING**

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

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

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

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

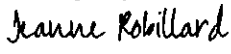
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.


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

Vendor Name: Tri-County Community Action Program

6/2/2022

Date

DocuSigned by:  
  
 Name: Jeanne Robillard  
 Title: CEO

DS  
  
 Vendor Initials  
 Date 6/2/2022



New Hampshire Department of Health and Human Services  
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

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

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

DS  
JR



New Hampshire Department of Health and Human Services  
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Tri-County Community Action Program

6/2/2022  
Date

DocuSigned by:  
*Jeanne Robillard*  
Name: Jeanne Robillard  
Title: CEO

DS  
JR  
Contractor Initials  
Date 6/2/2022

New Hampshire Department of Health and Human Services  
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials

DS  
JR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services  
Exhibit G

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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Tri-County Community Action Program

6/2/2022

Date

DocuSigned by:

*Jeanne Robillard*

Name: Jeanne Robillard

Title: CEO

Exhibit G

Contractor Initials

DS  
JR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services  
Exhibit H



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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


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

Contractor Name: Tri-County Community Action Program

6/2/2022

Date

DocuSigned by:  
*Jeanne Robillard*  
Name: Jeanne Robillard  
Title: CEO

Contractor Initials   
Date 6/2/2022



## New Hampshire Department of Health and Human Services

## Exhibit I

**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 applicable to business associates. 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. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "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.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Exhibit I  
 Health Insurance Portability Act  
 Business Associate Agreement  
 Page 1 of 6

Contractor Initials

JR

6/2/2022  
 Date





New Hampshire Department of Health and Human Services

Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "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.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. 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, and the HITECH Act.

(2) **Business Associate 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, Business Associate, including but not limited to all its directors, officers, employees and agents, shall 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 notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules 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

3/2014

Contractor Initials

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6/2/2022  
Date



New Hampshire Department of Health and Human Services

Exhibit I

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 over and above those 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. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. 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.
- e. 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 (I). 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



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. 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.
- g. 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.
- h. 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.
- i. 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.
- j. 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.
- k. 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.
- l. 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

3/2014

Contractor Initials

6/2/2022  
Date



New Hampshire Department of Health and Human Services

Exhibit I

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 Paragraph 10 of the standard terms and conditions (P-37) 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, 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, the Privacy and Security Rule.

3/2014

Contractor Initials JK

Date 6/2/2022



New Hampshire Department of Health and Human Services

Exhibit I

- 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) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Tri-County Community Action Program

The State

Name of the Contractor

*Karen Hebert*

*Jeanne Robillard*

Signature of Authorized Representative

Signature of Authorized Representative

Karen Hebert

Jeanne Robillard

Name of Authorized Representative  
Division Director

Name of Authorized Representative

Title of Authorized Representative

CEO  
Title of Authorized Representative

6/2/2022

6/2/2022

Date

Date



New Hampshire Department of Health and Human Services  
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY  
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

Contractor Name: Tri-County Community Action Program

6/2/2022

Date

DocuSigned by:

*Jeanne Robillard*

Name: Jeanne Robillard

Title: CEO

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JR

Contractor Initials

Date 6/2/2022



New Hampshire Department of Health and Human Services  
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 06/02/22

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

           NO                        X   YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

           NO                        X   YES

If the answer to #3 above is YES, stop here

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

## New Hampshire Department of Health and Human Services

### Exhibit K

### DHHS Information Security Requirements



#### A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

**I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR**

**A. Business Use and Disclosure of Confidential Information.**

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**II. METHODS OF SECURE TRANSMISSION OF DATA**

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

**A. Retention**

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies; guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

**V. LOSS REPORTING**

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



# State of New Hampshire

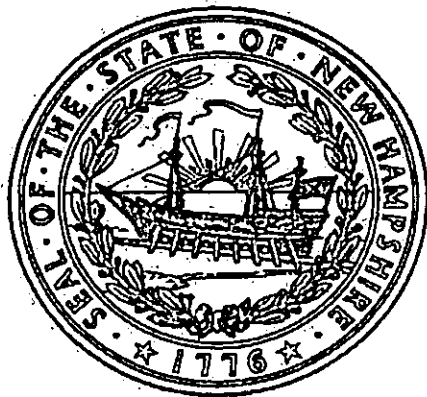
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. 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: 63020

Certificate Number: 0005774957



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 10th day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

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

1. I am a duly elected Board Chair of Tri-County Community Action Program, Inc.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 25<sup>th</sup>, 2021, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Jeanne Robillard, CEO and or Randall Pilotte, CFO (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, Inc. to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **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: 5/27/2022

Sandy Alonzo  
Signature of Elected Officer  
Name: Sandy Alonzo  
Title: Board Chair



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/26/2022

**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> FIA/Cross Insurance 1100 Elm Street  Manchester NH 03101	<b>CONTACT NAME:</b> Andrea Nicklin <b>PHONE (A/C No. Ext):</b> (603) 689-3218 <b>FAX (A/C No.):</b> (603) 645-4331 <b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com														
<b>INSURED</b> Tri-County Community Action Program, Inc 30 Exchange Street  Berlin NH 03570	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Ins Co</td> <td style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B: Granite State Health Care and Human Services Self-</td> <td style="text-align: center;">524292</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Ins Co	18058	INSURER B: Granite State Health Care and Human Services Self-	524292	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

**COVERAGES** **CERTIFICATE NUMBER: 21-22 All Lines 22-23 WC** **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	ADDITIONAL SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		PHPK2293454	07/01/2021	07/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2293461	07/01/2021	07/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB774416	07/01/2021	07/01/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	HCHS20220000058 (3a.) NH	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

<b>CERTIFICATE HOLDER</b>  Contracts & Procurement DHHS - State of NH 129 Pleasant Street Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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## MISSION STATEMENT

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

## VISION STATEMENT

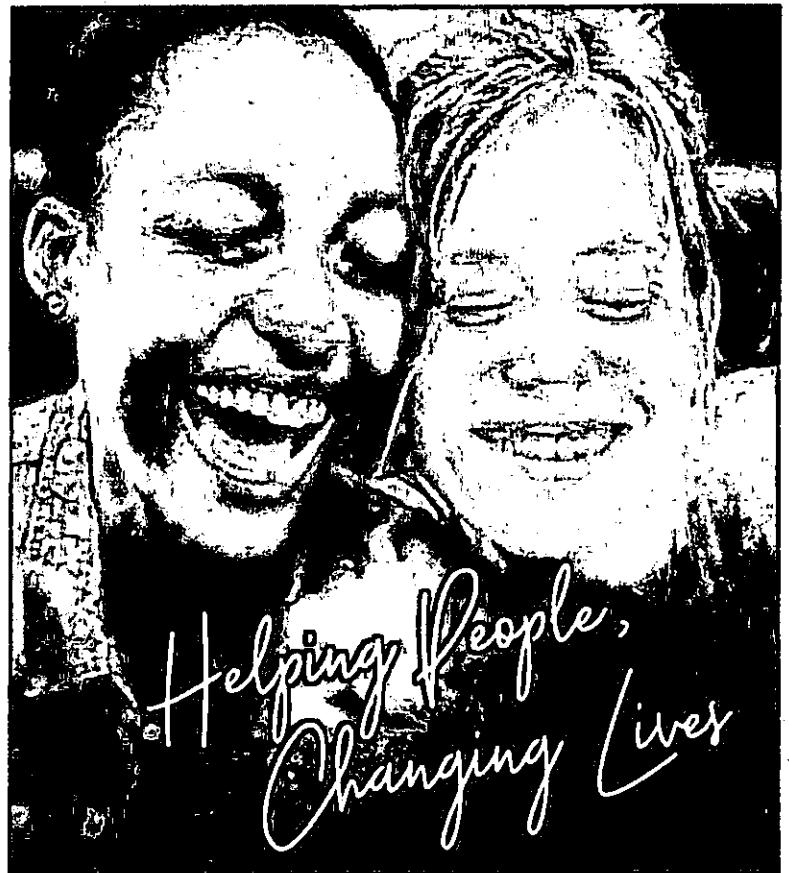
Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

## VALUES STATEMENT

Tri-County Community Action Program, values a culture of integrity.

*This includes:*

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.



30 Exchange St., Berlin, NH 03570  
Phone: (603) 752-7001  
[www.tccap.org](http://www.tccap.org)

*Financial Statements*

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**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020  
AND  
INDEPENDENT AUDITORS' REPORTS**

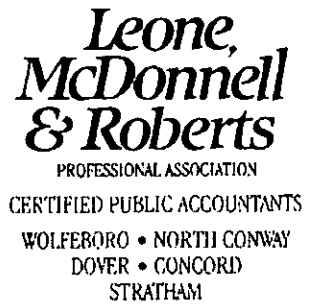
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**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 - 2
Consolidated Financial Statements:	
Statements of Financial Position	3
Statement of Activities	4
Statements of Functional Expenses	5 - 6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 30
Supplementary Information:	
Schedule of Expenditures of Federal Awards and Non-Federal Awards	31 - 33
Independent Auditors' 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	34 - 35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	36 - 37
Schedule of Findings and Questioned Costs	38



To the Board of Directors of  
Tri-County Community Action Program, Inc. and Affiliate  
Berlin, New Hampshire

**INDEPENDENT AUDITORS' REPORT**

***Report on the Financial Statements***

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, the related consolidated statements of functional expenses and cash flows for the years then ended, the related consolidated statement of activities for the year ended June 30, 2021 and the related notes to the consolidated financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2021 and 2020, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) 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 consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'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 Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts  
Professional Association*

November 19, 2021  
North Conway, New Hampshire



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2021 AND 2020**

	<b><u>ASSETS</u></b>	
	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 3,237,032	\$ 2,257,081
Restricted cash, Guardianship Services Program	1,317,839	796,937
Accounts receivable	1,617,249	1,322,852
Property held for sale	-	47,000
Pledges receivable	216,423	307,017
Inventories	52,985	102,430
Prepaid expenses	<u>53,594</u>	<u>77,882</u>
Total current assets	<u>6,495,122</u>	<u>4,911,199</u>
<b>PROPERTY</b>		
Property and equipment	12,917,935	12,344,805
Less accumulated depreciation	<u>(5,850,185)</u>	<u>(5,601,944)</u>
Property, net	<u>7,067,750</u>	<u>6,742,861</u>
<b>OTHER ASSETS</b>		
Restricted cash	<u>439,822</u>	<u>384,711</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 14,002,694</u></b>	<b><u>\$ 12,038,771</u></b>
	<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b>CURRENT LIABILITIES</b>		
Current portion of long term debt	\$ 129,155	\$ 437,843
Current portion of capital lease obligations	-	3,554
Accounts payable	4,303	180,427
Accrued compensated absences	233,907	243,779
Accrued salaries	383,435	49,059
Accrued expenses	266,595	137,304
Refundable advances	324,140	181,463
Other liabilities	<u>1,400,645</u>	<u>850,982</u>
Total current liabilities	<u>2,742,180</u>	<u>2,084,411</u>
<b>LONG TERM DEBT</b>		
Long term debt, net of current portion	<u>4,577,505</u>	<u>4,792,557</u>
Total liabilities	<u>7,319,685</u>	<u>6,876,968</u>
<b>NET ASSETS</b>		
Without donor restrictions	6,199,624	4,565,253
With donor restrictions	<u>483,385</u>	<u>596,550</u>
Total net assets	<u>6,683,009</u>	<u>5,161,803</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 14,002,694</u></b>	<b><u>\$ 12,038,771</u></b>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
<b>REVENUES AND OTHER SUPPORT</b>				
Grants and contracts	\$ 18,296,354	\$ 415,056	\$ 18,711,410	\$ 14,909,313
Program funding	1,177,937	-	1,177,937	1,084,133
Utility programs	2,659,293	-	2,659,293	1,923,653
In-kind contributions	364,580	-	364,580	455,828
Contributions	462,340	-	462,340	326,215
Fundraising	1,802	-	1,802	32,544
Rental income	684,169	-	684,189	635,559
Interest income	888	-	888	923
(Loss) gain on disposal of property	(27,288)	-	(27,288)	257,717
Loss on write down of property held for sale	-	-	-	(255,492)
Other revenue	13,364	-	13,364	4,379
	<u>23,633,439</u>	<u>415,056</u>	<u>24,048,495</u>	<u>19,374,770</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>528,221</u>	<u>(528,221)</u>	<u>-</u>	<u>-</u>
	<u>24,161,660</u>	<u>(113,165)</u>	<u>24,048,495</u>	<u>19,374,770</u>
<b>FUNCTIONAL EXPENSES</b>				
Program Services:				
Agency Fund	1,017,860	-	1,017,860	1,047,356
Head Start	2,856,419	-	2,856,419	2,769,065
Guardianship	760,053	-	760,053	769,597
Transportation	870,078	-	870,078	991,504
Volunteer	96,817	-	96,817	94,845
Workforce Development	40,175	-	40,175	346,114
Carroll County Dental	669,641	-	669,641	653,810
Support Center	356,359	-	356,359	558,244
Homeless	4,760,909	-	4,760,909	800,148
Energy and Community Development	8,541,527	-	8,541,527	7,824,201
Elder	1,192,453	-	1,192,453	1,149,136
Housing Services	192,010	-	192,010	220,900
	<u>21,354,301</u>	<u>-</u>	<u>21,354,301</u>	<u>17,224,920</u>
Supporting Activities:				
General and administrative	1,172,988	-	1,172,988	1,062,613
Fundraising	-	-	-	2,880
	<u>1,172,988</u>	<u>-</u>	<u>1,172,988</u>	<u>1,065,493</u>
<b>Total functional expenses</b>	<u>22,527,289</u>	<u>-</u>	<u>22,527,289</u>	<u>18,290,413</u>
<b>CHANGE IN NET ASSETS</b>	1,634,371	(113,165)	1,521,206	1,084,357
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>4,565,253</u>	<u>596,550</u>	<u>5,161,803</u>	<u>4,077,449</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 6,199,624</u>	<u>\$ 483,385</u>	<u>\$ 6,683,009</u>	<u>\$ 5,161,806</u>

See Notes to Consolidated Financial Statements

TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE  
 CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 2021

	Amateur Fund	Head Start	Guaranteed	Transcription	Volunteer	Workforce Development	Carroll County Detail	Support Grants	Members	Energy and Community Development	Elder	Housing Services	Total	General & Administrative	Emergency	Total	
Direct Expenses																	
Payroll	\$ 420,622	\$ 1,500,871	\$ 818,354	\$ 427,482	\$ 53,158	\$ 14,240	\$ 278,217	\$ 111,328	\$ 488,430	\$ 1,258,878	\$ 541,828	\$ 34,084	\$ 3,623,278	\$ 887,869	\$ -	\$ 4,511,147	
Payroll taxes and benefits	114,694	458,854	141,578	86,302	14,248	5,288	51,625	28,382	124,300	288,858	128,187	-	1,688,483	171,815	-	1,860,298	
Assistance to clients	31,899	-	-	70,632	-	10,820	-	13,897	3,944,734	5,803,828	982	-	9,864,863	13,443	-	9,878,306	
Consumable supplies	15,865	224,233	8,880	12,788	8,717	53	45,000	3,472	11,388	489,802	298,051	1,378	1,118,815	92,807	-	1,211,622	
Supplies and materials	4,975	184,987	42,828	15,783	4,884	8,708	486	1,349	28,218	148,400	53,242	-	489,810	92,807	-	582,617	
Depreciation expense	189,408	58,544	-	89,021	-	-	40,214	11,084	3,428	38,532	3,333	67,288	448,284	1,151	-	449,435	
In-kind expenses	-	121,700	-	20,683	-	-	-	80,078	48,587	72,828	-	-	364,381	-	-	364,381	
Contractors and contractors	-	6,937	1,378	-	-	-	281,033	-	-	44	-	-	218,702	19,629	-	238,331	
Utilities	136,721	25,781	20,811	14,348	1,535	112	12,783	18,170	25,890	43,414	23,118	23,837	348,028	4,003	-	352,031	
Traavel and meetings	1,380	58,943	2,029	22,740	182	112	1,370	877	17,180	21,188	8,148	-	138,895	2,438	-	141,333	
Other direct program costs	(38,110)	37,081	1,810	20,339	2,048	-	1,240	5,472	20,895	58,897	2,189	37,743	168,873	3,077	-	171,950	
Fiscal and administrative	1,731	1,005	10,788	882	1,047	-	7,837	3,188	33,825	14,126	1,126	3,389	134,625	13,625	-	148,250	
Building and grounds maintenance	107,973	21,907	120	7,907	72	-	4,810	7,441	8,781	68,887	5,588	11,141	137,312	(104)	-	137,208	
Intercity expense	86,971	16	449	4	-	-	38,240	10	720	720	3	-	137,312	-	-	137,312	
Vehicle expense	2,156	-	-	73,585	-	-	-	-	-	84,688	-	-	187,278	-	-	187,278	
Insurance	48,950	7,079	506	2,299	-	-	1,334	2,895	3,114	8,881	-	3,251	77,128	31,622	-	108,750	
Maintenance of equipment and rental	(58,923)	51,182	8,017	6,889	13,173	-	(3,131)	63	2,538	24,134	12,420	10,822	74,314	20,435	-	94,749	
Fiscal fees	(20,811)	-	-	-	-	-	1,788	-	1,828	1,323	3,213	-	(22,314)	38,448	-	16,134	
Total Direct Expenses	1,017,860	2,858,418	768,653	878,878	86,817	40,175	688,641	358,339	4,780,808	8,541,527	1,192,453	192,010	21,364,301	1,172,084	-	22,536,385	
Indirect Expenses																	
Indirect costs	130,871	252,789	83,180	78,104	8,042	2,881	72,220	21,593	81,587	289,488	120,217	-	1,172,084	(1,172,084)	-	-	
Total Indirect Expenses	\$ 1,148,731	\$ 3,111,207	\$ 843,833	\$ 946,982	\$ 105,859	\$ 43,135	\$ 741,867	\$ 377,932	\$ 4,862,395	\$ 8,831,015	\$ 1,312,670	\$ 192,010	\$ 22,537,285	\$ -	\$ -	\$ 22,537,285	

See Notes to Consolidated Financial Statements

IRIS COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE  
 CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 2020

Direct Expenses	Agency Fund	Head Start	Quarantine	Transmission	Volunteers	Workforce Development	Carroll County Detail	Support Center	Homeless	Energy and Community Development	ES&L	Housing Services	Total	General & Administration	Fundraising	Total
Payroll	\$ 208,843	\$ 1,437,343	\$ 508,800	\$ 408,819	\$ 57,338	\$ 199,897	\$ 253,488	\$ 287,574	\$ 374,238	\$ 1,141,718	\$ 408,173	\$ 17,000	\$ 5,482,474	\$ 848,437	\$ -	\$ 6,330,911
Payroll taxes and benefits	71,844	380,287	130,696	90,285	16,861	59,048	64,865	76,817	87,298	328,870	118,173	-	1,451,604	188,632	-	1,640,236
Assistance to clients	68,633	73	-	-	8,841	-	-	63,565	182,074	5,824,178	-	-	6,131,279	-	-	6,131,279
Consumable supplies	23,124	181,459	9,940	6,898	2,392	2,113	34,903	4,786	5,541	208,098	333,333	885	873,591	10,768	-	884,359
Special costs and rentals	7,487	180,000	40,811	15,288	4,181	63,790	-	8,578	25,018	128,812	52,347	-	528,178	70,855	-	599,033
Depreciation expense	159,308	81,871	-	50,182	-	-	43,660	12,070	1,433	38,283	3,453	67,388	438,310	3,157	-	441,467
Travel expended	-	272,862	-	68,017	8,728	-	-	37,758	57,178	-	11,250	-	433,828	-	-	433,828
Consultants and contractors	2,208	9,412	3,846	-	-	-	188,172	-	-	325	19,448	-	234,009	13,749	-	247,758
Utilities	151,788	24,786	18,027	16,498	1,338	6,889	10,474	25,984	21,388	42,578	25,060	25,385	378,161	6,900	-	385,061
Travel and meetings	347	68,974	20,028	54,002	284	6,936	1,878	6,423	14,740	72,171	20,827	825	214,348	18,804	-	233,152
Other direct program costs	45,642	82,207	1,745	17,286	2,892	200	1,748	678	5,825	30,981	44,545	58,850	261,110	4,581	-	265,691
Fiscal and administrative	18,635	2,041	24,289	900	1,045	220	6,324	2,499	2,600	29,487	4,823	8,013	102,752	76,038	2,880	178,788
Building and grounds maintenance	81,653	27,273	110	5,103	-	-	-	8,357	4,657	731	2,355	18,843	108,216	-	-	127,060
Insurance	107,855	280	525	71	8	-	21,942	102	-	1,983	-	-	132,768	531	-	133,299
Vehicle expense	5,445	-	-	98,858	-	-	-	-	-	70,883	-	-	181,178	-	-	181,178
Maintenance of equipment and real	47,078	7,358	464	2,112	1,133	-	1,398	2,708	3,224	8,840	-	3,000	77,784	-	-	81,784
Fixed fees	5,737	51,008	8,772	1,848	587	-	8,841	1,222	115	15,770	12,658	20,180	126,473	9,181	-	135,654
	1,210	-	-	-	-	-	1,585	-	1,082	1,508	1,693	-	7,974	7	-	7,981
<b>Total Direct Expenses</b>	<b>1,047,358</b>	<b>2,789,085</b>	<b>789,287</b>	<b>991,204</b>	<b>94,845</b>	<b>348,114</b>	<b>653,810</b>	<b>558,344</b>	<b>808,146</b>	<b>7,824,201</b>	<b>1,148,136</b>	<b>278,800</b>	<b>17,224,020</b>	<b>1,082,613</b>	<b>2,880</b>	<b>18,298,413</b>
Indirect Expenses																
Indirect costs	\$ 99,690	\$ 251,005	\$ 80,338	\$ 89,181	\$ 9,234	\$ 31,975	\$ 86,562	\$ 46,881	\$ 59,383	\$ 213,805	\$ 118,049	\$ -	\$ 1,092,613	\$ (1,082,613)	\$ -	\$ 10,000
<b>Total Direct &amp; Indirect Expenses</b>	<b>\$ 1,147,048</b>	<b>\$ 3,020,070</b>	<b>\$ 840,625</b>	<b>\$ 1,080,385</b>	<b>\$ 104,079</b>	<b>\$ 378,089</b>	<b>\$ 739,372</b>	<b>\$ 605,125</b>	<b>\$ 859,541</b>	<b>\$ 8,037,906</b>	<b>\$ 1,266,185</b>	<b>\$ 278,800</b>	<b>\$ 18,298,413</b>	<b>\$ -</b>	<b>\$ 2,880</b>	<b>\$ 18,298,413</b>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 1,521,206	\$ 1,084,357
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	450,040	436,197
Loss (gain) on disposal of property	27,288	(2,225)
(Increase) decrease in assets:		
Accounts receivable	(294,397)	(48,769)
Pledges receivable	90,594	(75,856)
Inventories	49,445	(16,544)
Prepaid expenses	24,288	(43,845)
Increase (decrease) in liabilities:		
Accounts payable	(176,124)	(41,144)
Accrued compensated absences	(9,872)	39,700
Accrued salaries	334,376	(161,893)
Accrued expenses	129,291	47,780
Refundable advances	142,677	(15,694)
Other liabilities	<u>549,663</u>	<u>252,787</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>2,838,475</u>	<u>1,454,851</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of property	25,000	4,495
Purchases of property and equipment	<u>(780,217)</u>	<u>(273,711)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(755,217)</u>	<u>(269,216)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment on long-term debt	(523,740)	(145,884)
Repayment on capital lease obligations	<u>(3,554)</u>	<u>(4,671)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(527,294)</u>	<u>(150,555)</u>
<b>NET INCREASE IN CASH AND RESTRICTED CASH</b>	1,555,964	1,035,080
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	<u>3,438,729</u>	<u>2,403,649</u>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for:		
Interest	<u>\$ 135,643</u>	<u>\$ 131,879</u>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Principles of Consolidation**

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

**Nature of activities**

The Organization's programs consist of the following:

**Agency**

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

**Head Start**

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

**Guardianship**

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

**Transportation**

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

**Volunteer**

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 393 volunteers, ages 55 and older, of which 225 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 28,000 hours yearly.

**Workforce Development**

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

**Carroll County Dental**

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

**Support Center**

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

**Homeless**

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**Energy Assistance and Outreach**

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

**Low-Income Weatherization**

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

**Elder**

The Organization's elder program provides senior meals in 14 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

**Housing Services**

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program. A separate audit of Cornerstone's compliance with its major federal program 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 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance)*. An unmodified opinion was issued.

**Method of accounting**

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

**Basis of presentation**

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions** include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

**Net assets with donor restrictions** include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has net assets with donor restrictions of \$483,385 and \$596,550 at June 30, 2021 and 2020, respectively. See **Note 13**.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

**Property and Depreciation**

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

**Client Rents and HUD Rent Subsidy**

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

**Refundable Advances**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$324,140 and \$181,463 as of June 30, 2021 and 2020, respectively.

**Nonprofit tax status**

The Organization is a *not-for-profit* Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**Retirement plan**

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2021 and 2020, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

**Donated services and goods**

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

**Donated property and equipment**

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**Promises to Give**

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2021 and 2020.

As of June 30, 2021 and 2020, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$216,423 and \$307,017, respectively. This amount is included in grants and contracts on the Consolidated Statement of Activities.

**Use of estimates**

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**Fair Value of Financial Instruments**

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

**Functional allocation of expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**Program salaries and related expenses** are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

**Workers Compensation expenses** are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

**Paid Leave** is charged to a leave pool and is allocated to each program as a percentage of total salaries.

**Fringe Benefits** are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

**Depreciation expense** is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

**Other occupancy expenses** are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

**Insurance:** automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

**The remaining shared expenses** are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2020, received provisional approval and is effective, until amended, at a rate of 12%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2020 was 10.80%. The actual rate for the year ended June 30, 2021 was approximately 11.37%, which is allowable because it is less than the provisional rate.

**Advertising policy**

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2021 and 2020 was \$28,130 and \$25,483, respectively.

**Debt Issuance Costs**

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2021 and 2020.

**Revenue Recognition Policy**

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

**New Accounting Pronouncement**

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****Other Matters**

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread continue to affect the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

During the years ended June 30, 2021 and 2020, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

**NOTE 2. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents, undesignated	\$ 3,237,032	\$ 2,257,081
Accounts receivable	1,617,249	1,322,852
Pledges receivable	<u>216,423</u>	<u>307,017</u>
Total financial assets	<u>5,070,704</u>	<u>3,886,950</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	483,385	596,550
Less net assets with time restrictions to be met in less than a year	<u>(412,665)</u>	<u>(410,015)</u>
Amounts not available within one year	<u>70,720</u>	<u>186,535</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,999,984</u>	<u>\$ 3,700,415</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,569,000 and \$2,860,000 at June 30, 2021 and 2020, respectively.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 3. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to \$250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	<u>2021</u>	<u>2020</u>
Cash, operations	\$ 3,237,032	\$ 2,257,081
Restricted cash, current	1,317,839	796,937
Restricted cash, long term	<u>439,822</u>	<u>384,711</u>
Total cash and restricted cash	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>

**Cash Restrictions**

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7**. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2021 and 2020 was \$20,059 and \$20,040, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2021 and 2020. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2021 and 2020 was \$174,755 and \$174,626, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2021 and 2020 was \$245,008 and \$190,045, respectively. See **Note 15**.

**NOTE 4. INVENTORY**

In 2021 and 2020, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2021 and 2020 consists of weatherization materials, totaling \$52,985 and \$102,430, respectively.

**NOTE 5. PROPERTY**

Property consists of the following at June 30, 2021:

	<b><u>Capitalized Cost</u></b>	<b><u>Accumulated Depreciation</u></b>	<b><u>Net Book Value</u></b>
Building	\$ 9,931,953	\$ 4,233,084	\$ 5,698,869
Equipment	2,394,489	1,617,101	777,388
Construction in progress	172,653	-	172,653
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<b><u>\$12,917,935</u></b>	<b><u>\$ 5,850,185</u></b>	<b><u>\$ 7,067,750</u></b>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Property consists of the following at June 30, 2020:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,810,288	\$ 3,753,302	\$ 6,056,986
Equipment	2,105,950	1,848,642	257,308
Construction in progress	4,727	-	4,727
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,344,805</u>	<u>\$ 5,601,944</u>	<u>\$ 6,742,861</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2021 and 2020 totaled \$449,153 and \$435,310, respectively.

The Organization had property held for sale at June 30, 2020 amounting to \$47,000, which was classified as a current asset in the accompanying consolidated statements of financial position at June 30, 2020. The total loss on the write down to fair value of this property was \$255,492 in 2020.

**NOTE 6. ACCRUED EARNED TIME**

For the years ending June 30, 2021 and 2020, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2021 and 2020, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$233,907 and \$243,779, respectively.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 7. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 96,062	\$ 110,824
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	285,268	307,719
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016 and was paid off during the year ended June 30, 2021.	-	4,478
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	4,228
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	3,948
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	705

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	7,294
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. This note was paid off during the year ended June 30, 2021.	-	387,227
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,467,774	2,547,308
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,716,704	5,241,331
Unamortized debt issuance costs	<u>(10,044)</u>	<u>(10,931)</u>
Total long term debt	4,706,660	5,230,400
Less current portion due within one year	<u>(129,155)</u>	<u>(437,843)</u>
	<u>\$ 4,577,505</u>	<u>\$ 4,792,557</u>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The scheduled maturities of long-term debt as of June 30, 2021 were as follows:

<b>Years ending <u>June 30</u></b>	<b><u>Amount</u></b>
2022	\$ 129,155
2023	134,452
2024	139,961
2025	145,697
2026	151,677
Thereafter	<u>4,015,762</u>
	<b><u>\$ 4,716,704</u></b>

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

**NOTE 8. CAPITAL LEASE OBLIGATIONS**

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, which expired in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, which expired in May 2021. The assets and liabilities under the capital leases were recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2021 and 2020, consisted of the following:

	<b><u>2021</u></b>	<b><u>2020</u></b>
Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease was secured by the phone system and matured in November 2020.	\$ -	\$ 1,213
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease was secured by a copier and matured in March 2021.	-	944

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.918% per annum. The lease was secured by a copier and matured in May 2021.	-	1,397
	-	3,554
Less current portion	-	<u>(3,554)</u>
	<u>\$ -</u>	<u>\$ -</u>

**NOTE 9. DEMAND NOTE PAYABLE**

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 5.00% per annum. There was no balance outstanding at June 30, 2021 and 2020. The line is subject to renewal each January.

**NOTE 10. OPERATING LEASES**

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2021 and 2020, the annual rent expense for leased facilities and office equipment totaled \$138,598 and \$181,004, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2021, are as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 127,467
2023	65,722
2024	43,884
2025	43,884
2026	42,869
Thereafter	<u>3,512</u>
	<u>\$ 327,338</u>



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**NOTE 11. IN-KIND CONTRIBUTIONS**

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, transportation and elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

**NOTE 12. CONCENTRATION OF RISK**

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2021 and 2020, approximately \$18,238,690 (76%) and \$14,380,020 (74%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2021 and 2020, approximately 67% and 68%, respectively, of the Organization's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Temporary Municipal Funding	\$ 216,423	\$ 307,017
FAP	174,056	102,998
Restricted Buildings	39,913	85,713
Loans – HSGP	24,403	22,029
FAP/EAP	16,330	24,350
RSVP Program Funds	5,887	5,887
Head Start	5,856	-
RSVP – Matter to Balance	500	500
10 Bricks Shelter Funds	17	-
DOE	-	46,287
Donations to Maple Fund	-	1,571
Loans – HHARLF	-	104
Coronavirus Response	-	94
	<u>                  </u>	<u>                  </u>
Total net assets with donor restrictions	<u>\$ 438,385</u>	<u>\$ 596,550</u>

**NOTE 14. COMMITMENTS AND CONTINGENCIES****Grant Compliance**

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

**Environmental Contingencies**

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

**Loss Contingencies**

During the year ended June 30, 2018 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2021, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

**NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS**

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$181,723 and \$155,278 were held in a segregated account at June 30, 2021 and 2020, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$59,517 and \$31,049 were held in a segregated account for the years ended June 30, 2021 and 2020, respectively.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

In accordance with the policy noted above, the Organization was required to remit funds to HUD totaling \$31,412 during the year ended June 30, 2020. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment during the year ended June 30, 2020.

**NOTE 16. RECLASSIFICATION**

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

**NOTE 17. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through November 19, 2021, the date the financial statements were available to be issued.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Health and Human Services</b>				
<b>HEAD START CLUSTER</b>				
Head Start	93.600		01CH10000-06-00	\$ 1,811,807
Head Start	93.600		01CH011938-01-00	1,100,815
CRSSA-Head Start	93.600			<u>44,544</u>
			<b>CLUSTER TOTAL</b>	<u><b>2,957,166</b></u>
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-20B1NHLIEA	171,618
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA	4,833,072
CV-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2001NHE5C3	787,280
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-20B1NHLIEA 1056420	(12,553)
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA 1056420	<u>227,527</u>
			<b>TOTAL</b>	<u><b>6,008,950</b></u>
<b>AGING CLUSTER</b>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AANHT3SS	6,489
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheat)	93.044	State of New Hampshire Department of Health and Human Services	512-500352	<u>81,322</u>
			<b>TOTAL</b>	<u><b>87,811</b></u>
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	541-500388	300,127
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services		<u>181,544</u>
			<b>TOTAL</b>	<u><b>481,671</b></u>
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	<u>93,340</u>
			<b>CLUSTER TOTAL</b>	<u><b>642,822</b></u>
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	470,848
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	NONE	<u>279,400</u>
			<b>TOTAL</b>	<u><b>750,248</b></u>
Temporary Assistance for Needy Families (NHFP Workplace Success)	93.558	Southern New Hampshire Services, Inc.	16-DHHS-BWW-CSP-05	36,127
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	<u>24,800</u>
			<b>TOTAL</b>	<u><b>60,927</b></u>
HIV Care Formula Grants (Ryan White Care Program)	93.917	State of New Hampshire Department of Health and Human Services	530-500371	<u>2,932</u>
Social Services Block Grant (Title XX I&R)	93.867	State of New Hampshire Department of Health and Human Services	545-500387	104,826
Social Services Block Grant (Title XX HD)	93.867	State of New Hampshire Department of Health and Human Services	544-500386	85,043
Social Services Block Grant (Guardianship)	93.867	State of New Hampshire Department of Health and Human Services	102-500731	<u>13,524</u>
			<b>TOTAL</b>	<u><b>203,393</b></u>
Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary	93.556 & 93.592	State of New Hampshire Coalition against Domestic and Sexual Violence	SPIRDV	<u>13,226</u>
Provider Relief Fund	93.498			<u>31,878</u>
Projects for Assistance in Transition from Homelessness	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-95-42-423010-7925	<u>52,372</u>
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	University of New Hampshire		15,000
CV-Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	University of New Hampshire		<u>19,319</u>
			<b>TOTAL</b>	<u><b>34,319</b></u>
<b>Total U.S. Department of Health and Human Services</b>				<u><b>\$ 10,758,033</b></u>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN.	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Energy</b>				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007935	\$ 277,664
Total U.S. Department of Energy				<u>\$ 277,664</u>
<b>U.S. Corporation for National and Community Service</b>				
Retired and Senior Volunteer Program	94.002		19SRANH001	\$ 77,198
Total U.S. Corporation for National and Community Service				<u>\$ 77,198</u>
<b>U.S. Department of Agriculture</b>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 138,900
FOOD DISTRIBUTION CLUSTER				
Emergency Food Assistance Program	10.589	BMCAP	CLUSTER TOTAL	<u>17,739</u>
Total U.S. Department of Agriculture				<u>\$ 156,639</u>
<b>U.S. Department of Homeland Security</b>				
Emergency Food & Shelter Program (FEMA)	97.024			\$ 5,886
CV-Emergency Food & Shelter Program (FEMA)	97.024			<u>22,775</u>
Total U.S. Department of Homeland Security				<u>\$ 28,661</u>
<b>U.S. Department of Justice</b>				
Crime Victim Assistance (VOCA)	16.575	State of New Hampshire Coalition against Domestic and Sexual Violence	VOCA	\$ 112,770
Sexual Assault Services Formula Program (SASP)	16.017	State of New Hampshire Coalition against Domestic and Sexual Violence	2019-KF-AX-0043	<u>17,173</u>
OVW Technical Assistance Initiative	16.528	Grafton County Court	OVW-2016-13829	<u>13,794</u>
Total U.S. Department of Justice				<u>\$ 143,737</u>
<b>U.S. Department of Transportation</b>				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-16-X048	\$ 576,390
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-65-X008	<u>6,297</u>
			CLUSTER TOTAL	<u>6,297</u>
Total U.S. Department of Transportation				<u>\$ 582,687</u>
<b>U.S. Department of Housing and Urban Development</b>				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	\$ 82,825
CV-Emergency Solutions Grant Program	14.231	State of NH Governor's Office for Emergency Relief & Recovery		<u>58,804</u>
			TOTAL	<u>121,429</u>
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH002018001811	71,885
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-8PHS-01-Coord-04	130,822
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NONE	38,165
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH012011G00190	<u>14,157</u>
			TOTAL	<u>253,029</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 374,458</u>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Labor</u> WIA/WIOA CLUSTER				
WIA/WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0004	\$ 10,650
Total U.S. Department of Labor			CLUSTER TOTAL	\$ 10,650
<u>U.S. Department of the Treasury</u>				
Coronavirus Relief Fund	21.019	Volunteer NH		\$ 24,301
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		1,409,878
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Modification Program		8,553
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery COVID - 19 Long Term Care Stabilization Program		38,190
			TOTAL	1,480,920
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		2,639,018
Total U.S. Department of the Treasury				\$ 4,119,938
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 16,527,665</b>
<b>NON-FEDERAL</b>				
New Hampshire Public Utilities Company - Electrical Assistance Program		BMCAP		\$ 291,216

**NOTE A - BASIS OF PRESENTATION**

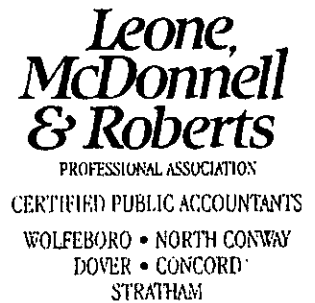
The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements 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 Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C - INDIRECT RATE**

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

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

To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, 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 Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program Inc.'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 may exist that have not been identified.



**Compliance and Other Matters**

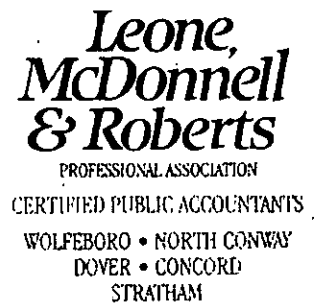
As part of obtaining reasonable assurance about whether Tri-County Community Action Program Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Leone McDonnell & Roberts  
Professional Association*

November 19, 2021  
North Conway, New Hampshire



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

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

To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, New Hampshire

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

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2021. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tri-County Community Action Program Inc.'s compliance.

**Opinion on Each Major Federal Program**

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Report on Internal Control over Compliance**

Management of Tri-County Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*Leon McDonnell & Prokuts*  
*Professional Association*

November 19, 2021  
North Conway, New Hampshire

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' 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*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
  - U.S. Dept. of Health & Human Services, LIHEAP – ALN 93.568
  - U.S. Dept. of the Treasury, Coronavirus Relief Fund – ALN 21.019
  - U.S. Dept. of the Treasury, ERAP – ALN 21.023
  - U.S. Dept. of Housing and Urban Development, CoC – ALN 14.267
  - New Hampshire Public Utilities Company, Electrical Assistance Program (non-Federal)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None



# TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

*Helping People. Changing Lives.*

## Board of Directors

**FY2022**

### Coos County

### Carroll County

### Grafton County

Board Chair

Charles Monaghan

Linda Massimilla

Sandy Alonzo

Richard Mcleod

Brian Hoffman

Treasurer

George Sykes

Fay Pierce

Ruth Heintz

## **Jeanne L. Robillard**

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### **CORE STRENGTHS**

Program development, management and administration ♦ Community collaborations  
Development of policy, protocol, and service delivery to meet funder standards  
Grant writing and management ♦ Budget performance and financial reporting  
Innovative solutions & problem solving ♦ Capacity building  
Professional presentations ♦ Public speaking  
Dedication ♦ Imagination ♦ Determination ♦ Fortitude

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### **PROFESSIONAL EXPERIENCE**

**Tri-County Community Action Programs, Inc.**  
**Chief Executive Officer**  
**Berlin, NH 2018 - current FT employment**

**Tri-County Community Action Programs, Inc.**  
**Chief Operating Officer**  
**Berlin, NH 2016 - 2018**

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

**Tri-County Community Action Programs, Inc.**  
**Division Director: TCCAP Prevention Services**  
**Berlin, NH 2013- 2016**

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

**Tri-County Community Action Programs, Inc.**  
**Program/Division Director: Support Center at Burch House**  
**Littleton, New Hampshire 2007- 2013**

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

**Bookkeeper: Women's Rural Entrepreneurial Network (WREN)****Bethlehem, NH current PT employment**

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

**Tri-County Community Action Programs, Inc.****Direct Services/Volunteer Coordinator: Support Center at Burch House****Littleton, New Hampshire 1997 to 2007**

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12 ; provide on-call coverage of crisis line

**Director: Haverhill Area Juvenile Diversion Program****Woodsville, New Hampshire 1999-2001**

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

**Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter****Jefferson, New Hampshire 1996-1999**

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

**Education****BS in Human Services, Springfield College School of Human Services, Boston, MA**Criminal Justice Concentration, *Graduated with 4.0 GPA***AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)****Southern Connecticut Community College, New Haven, CT****Additional Skills, Professional Leadership and Civic Affiliations**

- ◆ Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- ◆ Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- ◆ Chairman, Haverhill Area Family Violence Council 1998-2003
- ◆ Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- ◆ Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- ◆ Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- ◆ Bethlehem Planning Board 2010 - 2015
- ◆ Bethlehem Conservation Commission 2006 - *current*
- ◆ Granite United Way, North Country Cabinet Member 2011-2012
- ◆ TCCAP: Commendation- Division Director Award, 2011
- ◆ Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- ◆ Licensed Foster Parent, State of NH 2000-2006
- ◆ Small Business Owner : Aurora Energies 2015- *current*
- ◆ Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist 1997- *current*
- ◆ Member, United States Figure Skating Association/International Skating Institute *current since 1993*

## RANDALL S. PILOTTE

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### SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

### EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

#### CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAP's divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

#### Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

#### Accounting Manager (2015-2016)

#### Sr. Accountant (2013-2014)

**RANDALL PILOTTE RESUME:**



KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

**Assistant Controller (2005-2010)**

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

**Accounting Manager (1999-2005)**

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

**Accountant/Payroll Supervisor (1994-1999)**

**Accountant (1989-1994)**

NORTHERN TELECOM, INC., Concord, NH

05/1987-03/1989

**Associate Results Accountant (1988-1989)**

**Accounts Payable (1987-1988)**

**E D U C A T I O N**

**Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH**

# SARAH WIGHT



## EXPERIENCE

April 2021 – Present

**Department Head Housing Stability, TRI-COUNTY COMMUNITY ACTION**

2019 – April 2021

**PROGRAM DIRECTOR (DIVISION DIRECTOR) ENERGY ASSISTANCE SERVICES, TRI-COUNTY COMMUNITY ACTION**

- Ensure the Energy Assistance Program's contracts and Federal guidelines are followed by all employee's within the program
- Create and Track Budgets for the program, staying within the programs contracted amount
- Attend monthly/quarterly meetings with the Office of Strategic Initiatives and Neighbor Helping Neighbor
- Update Department Head of any changes or issues that arise

FEBRUARY 2014 – 2019

**ENERGY ASSISTANCE PROGRAM MANAGER, TRI-COUNTY COMMUNITY ACTION**

- Supervise the processing of the Fuel and Electric Applications
- Oversee staff members of the Energy Assistance Services Program
- Interview and hire staff.
- Work with Office Coordinators with disciplinary actions and/or plans
- Have a professional relationship with outside agencies, town offices and state programs
- Submit weekly and monthly reimbursement request

AUGUST 2010 – FEBRUARY 2019

**CERTIFIER, TRI-COUNTY COMMUNITY ACTION**

- Verify that submitted Fuel and Electric Applications are processed correctly and all required information is included
- Ensure the State Manual is known and followed when processing applications
- Have a professional relationship with vendors and landlords with mutual clients
- Make referrals to other programs or agencies that can assist clients further

AUGUST 2009 – August 2010

**FRONT DESK/DATA ENTRY, ANDROSCOGGIN VALLEY HOSPITAL**

- Answer telephone and in person questions
- Enter daily charges and payments
- Update spreadsheets with Medicare and Medicaid payments
- Process refunds

**SHERETTA DAVIS**

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**EXPERIENCE**

March 2019 - Present

*Program Director Homeless Intervention & Prevention -Tri-County CAP*

- Processing of applications for all Housing Stability programs for approval and preparing check requests.
- Assisted Domestic Violence victims who resided at Support Center at Burch House with obtaining stable housing, enrolled them in HUD-RRH program, provided ongoing case management, and making sure all files were in compliance with the Coalition reporting standards.
- Processing and approval of all NH Housing Relief Program applications to ensure stabilized housing during the COVID-19 pandemic.
- Building relationships with multiple landlords within Grafton, Coos, and Carroll Counties.
- Supervising the case managers and outreach workers to ensure they are meeting the program deliverable for homeless intervention & prevention, and complete billing invoices within the division for entry into HMIS & Empower.

July 2015 - Present

*Accounting, Davis & Brothers Associates*

- Preparation of Individual/Business tax returns. Responsible for new customer development and customer service.
- Printing and distribution of tax refund checks, assisting clients with documents requested by IRS and follow up calls to clients.
- Training new tax preparers on policies and procedures.

**EDUCATION**

May 2008

*M.B.A in Accounting, Everest University*

Studying of accounting and procedures

**SKILLS**

- Bookkeeping
- Customer Service (On Site & Virtual)
- Payroll
- Office Management & Administration
- Human Resource, Interviewing & Hiring, Employee Training
- Office Management & Administration
- Accounts Payable & Accounts Receivable
- Assistant Manager
- Tax Preparer, Valid PTIN
- Legal Document Coder

**COMMUNICATION**

Excellent communication, organizational, and project management skills. PC proficient with MS Office, QuickBooks, Peachtree, Inforum Gold, and Microstep.

**Tri-County Community Action Program, Inc.**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$120,000	0%	0
Randall Pilotte	Chief Financial Officer	\$85,000	0%	0
Sarah Wight	Department Head	\$59,980	7%	\$4,198.74
Sheretta Davis	Program Director	\$45,000	18%	\$8,100