



CHRISTOPHER T. SUNUNU  
GOVERNOR

STATE OF NEW HAMPSHIRE 8'20 AM 9:35 DAS  
OFFICE OF STRATEGIC INITIATIVES  
107 Pleasant Street, Johnson Hall  
Concord, NH 03301-3834  
Telephone: (603) 271-2155  
Fax: (603) 271-2615

76 <sup>2B</sup>

DIVISION OF PLANNING  
DIVISION OF ENERGY  
www.nh.gov/osi

June 1, 2020

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

**REQUESTED ACTION**

1) Authorize the Office of Strategic Initiatives (OSI) to enter into a **SOLE SOURCE** contract with Southern New Hampshire Services, Inc. (VC #177198), Manchester, NH, in the amount of \$668,522.00 for the federal Weatherization Assistance Program (WAP) effective July 1, 2020, upon approval of Governor and Executive Council, through June 30, 2021. 100% Federal Funds.

Funds to support this request are anticipated to be available in the following account in FY 2021 upon availability and continued appropriation of funds in the future operating budget:

<u>Office of Strategic Initiatives, Low Income Weatherization</u>	<u>FY 2021</u>
01-02-02-024010-77060000-074-500587	
Grant for Pub. Assist & Relief	\$668,522.00

2) Further request authorization to advance to the vendor \$111,995.00 of the above-referenced contract amount.

**EXPLANATION**

This contract is **SOLE SOURCE** because of U.S. Department of Energy's (USDOE) grant guidance (10 CFR 440.15) giving Community Action Agencies preferred status for the Weatherization Assistance Program due to their non-profit status, their role providing a range of services to clients eligible for the Weatherization Assistance Program (WAP), and their historical performance delivering the weatherization program.

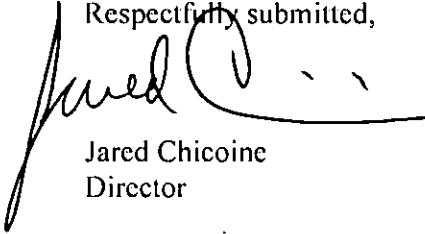
OSI is responsible for administering New Hampshire's statewide Weatherization-Assistance Program, funded by a grant from USDØE. The objective of the program is to weatherize homes to reduce energy consumption and energy costs in eligible low income households. Priority is given to households that include people who are elderly, disabled, or children, and households with high energy usage. OSI contracts with New Hampshire's Community Action Agencies to provide weatherization services at the local level. OSI estimates that the USDOE's WAP grant award to New Hampshire will contribute to the weatherization of approximately two hundred and two (202) homes in the State.

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
June 1, 2020  
Page 2 of 2

The requested advance of funds will enable Southern New Hampshire Services, Inc. to operate the program between monthly reimbursements from the State, and may only be used for allowable program expenses as detailed in Exhibit C.

In the event Federal Funds are no longer available, General Funds will not be requested to support this contract.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared Chicoine", with a long horizontal flourish extending to the right.

Jared Chicoine  
Director

Attachments


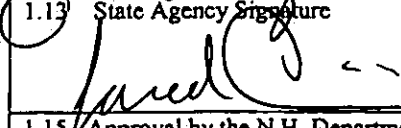

**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Office of Strategic Initiatives		1.2 State Agency Address 107 Pleasant Street, Johnson Hall Concord, New Hampshire 03301	
1.3 Contractor Name Southern New Hampshire Services, Inc.		1.4 Contractor Address 40 Pine Street, Manchester, NH	
1.5 Contractor Phone Number (603) 668-8010	1.6 Account Number 01-02-02-024010-77060000-500587	1.7 Completion Date June 30, 2021	1.8 Price Limitation \$668,522.00
1.9 Contracting Officer for State Agency Kirk Stone, Weatherization Program Manager		1.10 State Agency Telephone Number (603) 271-2155	
1.11 Contractor Signature  Date: May 19, 2020		1.12 Name and Title of Contractor Signatory Donnalee Lozeau, Executive Director	
1.13 State Agency Signature  Date: 5/21/20		1.14 Name and Title of State Agency Signatory Jared Chicoine, 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:  On: 5/27/2020			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
Date 5/19/2020

**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 DL  
Date 5/19/2020

## 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

Date 5/19/2020

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.

## EXHIBIT A

### SPECIAL PROVISIONS

1. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 10 CFR 440 dated February 1, 2002 (Weatherization Assistance Program), the New Hampshire Weatherization Assistance Program State Plan, Weatherization Assistance Program Policies and Procedures, and Field Guide are all considered legally binding and enforceable documents under this contract. OSI reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs, withholding of funds, suspension of agency personnel, disbarment of agency personnel, disbarment of agencies and/or subcontractors from present or future contracts, and such other legal remedies as determined to be appropriate by the New Hampshire Department of Justice in the enforcement of rules and regulations pertaining to the Weatherization Assistance Program.
2. An audit shall be made at the end of the Contractor's fiscal year in accordance with 2 CFR 200, Subpart F - Audit Requirements. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to OSI within one month of the time of receipt by the Contractor accompanied by an action plan, if applicable, for each finding or questioned cost.

3. The following paragraph shall be added to paragraph 9 of the general provisions:

"9:4 All negotiated contracts (except those of \$5,000 or less) awarded by the Subgrantee shall allow OSI, DOE, the Comptroller General of the United States, or any duly authorized representatives, access to any books, documents, papers, and records of the Subgrantee or their subcontractors, which are directly pertinent to the Weatherization Assistance Program for the purpose of making audits, examinations, excerpts and transcription."

4. In paragraph 10 of the general provisions, the following sentence shall be deleted: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in EXHIBIT A."
5. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
6. Program and financial records pertaining to this contract shall be retained by the Contractor for 3 (three) years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.333 – Retention Requirements for Records.
7. Kirk Stone, Weatherization Program Manager of OSI, has been designated with the responsibility for overseeing this contract.

Exhibits A, B & C

Initials *MS*

Date *5/19/2020*

Page 1 of 6

Award #DE-EE0007935, CFDA #81.042

8. The following paragraphs shall be added to the general provisions:

- "25. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."
- "26. ASSURANCES/CERTIFICATIONS. The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance.
- "27. COPELAND ANTI-KICKBACK ACT. All contracts and subgrants in excess of \$2,000.00 for construction or repair shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each contractor, subcontract or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The subgrantee should report all suspected violations to OSI."
- "28. PROCUREMENT. Subgrantee shall comply with all provisions of 2 CFR 200 Subpart D -- Post Federal Award Requirements -- Procurement Standards, with special emphasis on financial procurement ( 2 CFR 200 Subpart F -- Audit Requirements) and property management (2 CFR 200 Subpart D -- Post Federal Award Requirements -- Property Standards)"
- "29. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within sixty (60) days of the completion date (Agreement Block 1.7)."

Exhibits A, B & C

Initials *BL*

Date *5/19/2020*

Page 2 of 5

Award #DE-EE0007935, CFDA #81.042



## EXHIBIT B

### SCOPE OF SERVICES

1. Southern New Hampshire Services, Inc., hereinafter "the Contractor" or "Subgrantee," agrees to perform weatherization services and all additional services and other work necessary to provide Weatherization Assistance Program (WAP) services to eligible low income individuals in accordance with the regulations set forth by the U. S. Department of Energy in 10 CFR 440 dated February 1, 2002, and in 2 CFR 200 as amended, and in accordance with the provisions and procedures contained in the most recent New Hampshire Weatherization Assistance Program (NHWAP) State Plan, Policies and Procedures Manual, Field Guide, and as otherwise administered by the Office of Strategic Initiatives (OSI).

Periodically OSI may issue Subgrantee Guidance (SG) and Subgrantee Notices (SN) or other clarifications as necessary. All such changes shall be considered as incorporated into the NH Weatherization Policies and Procedures Manual and Field Guide. The Contractor agrees to alter the Program procedures in accordance with a SG, SN or other instructions.

The Subgrantee agrees to abide by changes in the NH Weatherization Assistance Program designed to improve program delivery and further agrees to perform Weatherization Program services in a manner that will successfully interact with utility administered energy efficiency programs for low-income households in order to provide the best services for New Hampshire's low-income households.

2. The contract period, to be known as Program Year 2020 (PY20), will commence on July 1, 2020 and will have a completion date of June 30, 2021, subject to the approval of Governor and Executive Council.
3. Plans for expenditure of funds for Training and Technical Assistance, Program Implementation, and Leveraging Activities must be defined in the Contractor's Management Plan (CMP) and approved by OSI. Requests to deviate from the plan must be made in writing in advance, and approved by OSI as prescribed in the NH Policies and Procedures Manual.
4. In PY20, Contractor agrees to complete Weatherization Services on eighty (80) dwelling units according to the standards outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.
  - (a) Weatherization Services are intended to increase the energy efficiency of the home, and to improve the home's comfort and safety. A certified energy auditor first performs a NHWAP energy audit on the home using scientific test equipment. Specific energy conservation measures and heating source repairs are then implemented in order of priority and cost effectiveness. This integrated activity is carried out in accordance with provisions and procedures outlined in the most recent NH Policies and Procedures Manual and Field Guide.
  - (b) The minimum number of dwelling units and the amount of funds to be expended shall conform to the provisions of this contract and shall be incorporated into the CMP. Deviations of more than 20% from expected dwelling unit goals in any given quarter may result in a reduction of the contract amounts and a reallocation of funds to other contractors.
5. In accordance with the US DOE's "Quality Work Plan" (QWP) and the provisions of Weatherization Program Notice (WPN) 15-4 ([http://www.waptac.org/data/files/Website\\_docs/Government/Guidance/2014/WPN-15-4.pdf](http://www.waptac.org/data/files/Website_docs/Government/Guidance/2014/WPN-15-4.pdf)), beginning April 1, 2015, Contractor must have regular and reliable access to properly trained and certified Quality

Exhibits A, B & C

Initials *BC*

Date *5/19/2020*

Page 3 of 6

Award #DE-EE0007935, CFDA #81.042

Control Inspector(s), available as either staff or contractors, able to fully function in that capacity. This contract provides funding for continued training and technical assistance sufficient to allow the Contractor to secure and maintain the skilled personnel necessary to meet the requirements of WPN 15-4.

6. All work performed under the Weatherization Assistance Program (WAP) in New Hampshire, using federal money from any WAP program year, must meet the minimum specifications defined in the US Department of Energy's "Quality Work Plan" (QWP) and the associated Standard Work Specifications (SWS). Details are presented in the Standard Work Specifications (SWS) for Home Energy Upgrades referred to in US DOE Weatherization Program Notice 15-4 (see link in paragraph 5, above), as well as in the New Hampshire Weatherization Assistance Program's Field Guide, as most recently amended, which governs WAP work in New Hampshire. Contractor must ensure, and be able to document for OSI, that all staff and contractors who will perform Weatherization work are properly trained and certified for that work and have been informed that their work must meet the requirements of the SWS or dwelling units will not be considered complete and reimbursement will not occur.

Exhibits A, B & C

Initials *DC*

Date *5/19/2020*

Page 4 of 5

Award #DE-EE0007935, CFDA #81.042

## EXHIBIT C

### PAYMENT TERMS

In consideration of the satisfactory performance of the Services, the State agrees to pay the Contractor, Southern New Hampshire Services, Inc., in total, the sum of:

\$ 668,522.00	(which hereinafter is referred to as the "Contracted Amount"), of which
\$ 39,254.00	may be expended for Administration,
\$ 46,937.00	may be expended for Training & Technical Assistance,
\$ 22,357.00	may be expended for Health & Safety measures,
\$ 559,974.00	(the balance), to be spent on weatherization activities (Program Activity) and
\$ 111,995.00	will be issued as a cash advance,

Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to OSI. Disbursement of the contracted amount shall be made in accordance with the procedures established by the State and 2 CFR 200.305(b) on an advance basis; limited to minimum amounts needed; and be timed to be in accordance with the actual, immediate cash requirements of the Contractor in carrying out the purpose of the program. The Contractor must make timely payments to (sub) contractors in accordance with the contract provisions. Contractor shall submit a payment request to OSI for each month of the contract period. Payment requests from Contractor shall be received at OSI no later than the 15<sup>th</sup> day of each month, or the first business day following the 15<sup>th</sup> day.

Administrative costs are provided to cover a specified number of unit completions at minimal standards. Administrative funds may be pro-rated by OSI if production unit completions do not meet expected production goals.

OSI may, as a function of its administrative oversight, modify contracted budget amounts as necessary to ensure the efficient operation of the NHWAP as long as these modified expenditures do not exceed the Contracted Amount total as specified above.

All obligations of the State, including the continuance of any payments, are contingent upon the availability and continued appropriation of funds for the services to be provided.

Exhibits A, B & C

Initials *DL*

Date *5/19/2020*

Page *5* of *5*

Award #DE-EE0007935, CFDA #81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT D

The Contractor 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:

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS  
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES  
US DEPARTMENT OF ENERGY  
US DEPARTMENT OF HOMELAND SECURITY

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:

Director, New Hampshire Office of Strategic Initiatives,  
107 Pleasant Street, Johnson Hall, Concord, NH 03301

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) 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;
  - (b) Establishing an ongoing drug-free awareness program to inform employees about—
    - (1) The dangers of drug abuse in the workplace;
    - (2) The grantee's policy of maintaining a drug-free workplace;
    - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
    - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
  - (c) 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);
  - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
    - (1) Abide by the terms of the statement; and
    - (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;

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS  
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS, cont'd**

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES  
US DEPARTMENT OF ENERGY  
US DEPARTMENT OF HOMELAND SECURITY**

- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(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 has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
  - (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
    - (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
    - (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;
  - (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) 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)

40 Pine Street  
Manchester, NH

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

Southern New Hampshire Services, Inc.  
Contractor Name

July 1, 2020 – June 30, 2021  
Period Covered by this Certification

Donnalee Lozeau, Executive Director  
Name and Title of Authorized Contractor Representative

  
Contractor Representative Signature

May 19, 2020  
Date

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT E

The Contractor 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:

CERTIFICATION REGARDING LOBBYING

US DEPARTMENT OF HEALTH AND HUMAN SERVICES
US DEPARTMENT OF ENERGY
US DEPARTMENT OF HOMELAND SECURITY

Programs (indicate applicable program covered):

- Community Services Block Grant
Low-Income Home Energy Assistance Program
HRRP Program
Weatherization Assistance Program

Contract Period: July 1, 2020 - June 30, 2021

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.

Handwritten signature of Donnalee Lozeau
Contractor Representative Signature

Donnalee Lozeau, Executive Director
Contractor's Representative Title

Southern New Hampshire Services, Inc.
Contractor Name

Handwritten date: May 19, 2020
Date

# NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

## STANDARD EXHIBIT F

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 12529 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:

### CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

#### *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 Office of Strategic Initiatives (OSI) 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 OSI 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, OSI may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the OSI 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.
- (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 OSI.
- (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 OSI, 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 Non-procurement 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 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, OSI may terminate this transaction for cause or default.

Exhibits D thru H

Page 4 of 7

Initials     Date 5/19/2020

Award # DE-EE0007935, CFDA #8V.042

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER  
RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS, cont'd**

*Certification Regarding Debarment, Suspension, and Other  
Responsibility Matters - Primary Covered Transactions*


- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - (b) 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;
  - (c) 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 (1) (b) of this certification; and
  - (d) 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.
- (2) 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).

*Certification Regarding Debarment, Suspension, Ineligibility and  
Voluntary Exclusion - Lower Tier Covered Transactions  
(To Be Supplied to Lower Tier Participants)*

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:

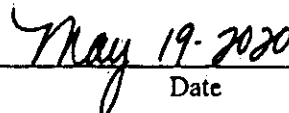
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- (b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

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 Representative Signature

Donnalee Lozeau, Executive Director  
Contractor's Representative Title

Southern New Hampshire Services, Inc.  
Contractor Name

  
Date



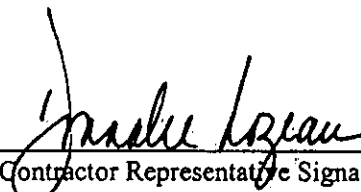
NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE  
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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:

By signing and submitting this proposal (contract) the Contractor agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

  
\_\_\_\_\_  
Contractor Representative Signature

Donnalee Lozeau, Executive Director  
\_\_\_\_\_  
Contractor's Representative Title

Southern New Hampshire Services, Inc.  
\_\_\_\_\_  
Contractor Name

May 19-2020  
\_\_\_\_\_  
Date

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD EXHIBIT H

CERTIFICATION  
Public Law 103-227, Part C  
ENVIRONMENTAL TOBACCO SMOKE

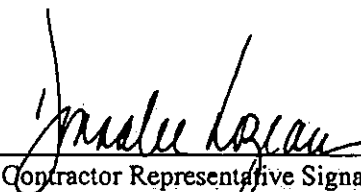
Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, 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.

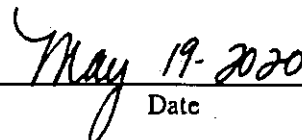
By signing and submitting this application the applicant/grantee certifies that it will comply with the requirements of the Act.

The applicant/grantee further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all subgrantees shall certify accordingly.

  
Contractor Representative Signature

Donnalee Lozeau, Executive Director  
Contractor's Representative Title

Southern New Hampshire Services, Inc.  
Contractor Name

  
Date

## NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

### STANDARD EXHIBIT I

#### U.S. DEPARTMENT OF ENERGY ASSURANCE OF COMPLIANCE NONDISCRIMINATION IN FEDERALLY ASSISTED PROGRAMS

##### OMB Burden Disclosure Statement

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Office of Information Resources Management Policy, Plans, and Oversight, Records Management Division, HR-422 - GTN, Paperwork Reduction Project (1910-0400), U.S. Department of Energy, 1000 Independence Avenue, S.W., Washington, DC 20585; and to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

Southern New Hampshire Services, Inc. (Hereinafter called the "Applicant") HEREBY AGREES to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Section 16 of the Federal Energy Administration Act of 1974 (Pub. L. 93-275), Section 401 of the Energy Reorganization Act of 1974 (Pub. L. 93-438), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284), the Department of Energy Organization Act of 1977 (Pub. L. 95-91), the Energy Conservation and Production Act of 1976, as amended, (Pub. L. 94-385) and Title 10, Code of Federal Regulations, Part 1040. In accordance with the above laws and regulations issued pursuant thereto, the Applicant agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Applicant receives Federal assistance from the Department of Energy.

##### Applicability and Period of Obligation

In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Applicant by the Department of Energy, this assurance obligates the Applicant for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Applicant for the period during which it retains ownership or possession of the property. In all other cases, this assurance obligates the Applicant for the period during which the Federal assistance is extended to the Applicant by the Department of Energy.

##### Employment Practices

Where a primary objective of the Federal assistance is to provide employment or where the Applicant's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by the Department, the Applicant agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

##### Subrecipient Assurance

The Applicant shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or

subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

#### Data Collection and Access to Records

The Applicant agrees to compile and maintain information pertaining to programs or activities developed as a result of the Applicant's receipt of Federal assistance from the Department of Energy. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program; and (6) any additional written data determined by the Department of Energy to be relevant to the obligation to assure compliance by recipients with laws cited in the first paragraph of this assurance.

The Applicant agrees to submit requested data to the Department of Energy regarding programs and activities developed by the Applicant from the use of Federal assistance funds extended by the Department of Energy. Facilities of the Applicant (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Applicant's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of the Department of Energy specifically authorized to make such inspections. Instructions in this regard will be provided by the Director, Office of Civil Rights, U.S. Department of Energy.

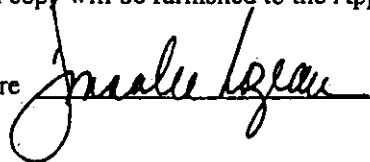
This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Applicants by the Department of Energy, including installment payments on account after such date of application for Federal assistance which are approved before such date. The Applicant recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Applicant, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Applicant.

#### Applicant Certification

The Applicant certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Applicant upon written request to DOE).

Donnalee Lozau, Executive Director

Signature



Date

May 19, 2020

Southern New Hampshire Services, Inc.  
40 Pine Street, Manchester, NH  
603-688-8010

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD 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 New Hampshire Office of Strategic Initiatives 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:
  - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - b. 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 New Hampshire Office of Strategic Initiatives and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

  
\_\_\_\_\_  
(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)  
Southern New Hampshire Services, Inc. May 19, 2020  
\_\_\_\_\_  
(Contractor Name) (Date)

Contractor initials: DL  
Date: 5/19/2020  
Page 1 of 2  
Award #DE-EE0007935,  
CFDA 81.042

NEW HAMPSHIRE OFFICE OF STRATEGIC INITIATIVES

STANDARD 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: \_\_\_\_\_

Contractor initials:   JC  

Date:   May 19, 2020  

Page 2 of 2

Award #DE-EE0007935,

CFDA 81.042

# State of New Hampshire

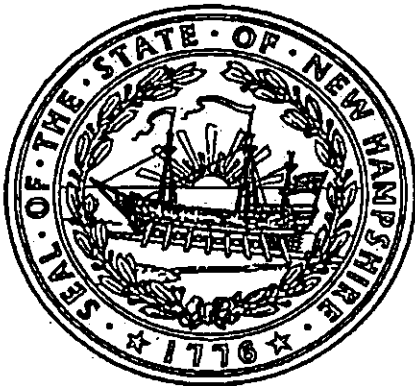
## Department of State

### CERTIFICATE

I, William M. Gardner, 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: 0004913065



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 12th day of May A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
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 7, 2019, such authority  
(date)  
to be in force and effect until June 30, 2021.  
(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:

Donnalee Lozeau  
(name)

Executive Director  
(position)

James Chaisson  
(name)

Chief Fiscal Officer  
(position)

Ryan Clouthier  
(name)

Deputy Director  
(position)

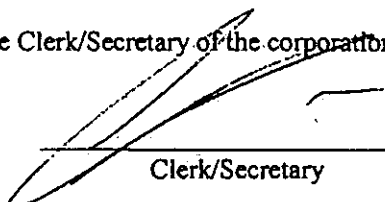
Ron Ross  
(name)

Housing Fiscal Officer  
(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  
19<sup>th</sup> day of May, 2020.

  
Clerk/Secretary

STATE OF NEW HAMPSHIRE  
COUNTY OF HILLSBOROUGH

On this 19<sup>th</sup> day of May, 2020, 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  
DEBRA D. STOHRER  
Notary Public - New Hampshire  
My Commission Expires November 18, 2020

Commission Expiration Date:





SOUTNEW-12

DCOMEAU

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
1/2/2020

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> License # 1780862 HUB International New England 600 Longwater Drive Norwell, MA 02061-9146	<b>CONTACT NAME:</b> PHONE (AC, No, Ext): (781) 792-3200      FAX (AC, No): (781) 792-3400 E-MAIL ADDRESS:														
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Cincinnati Insurance Company</td> <td>10677</td> </tr> <tr> <td>INSURER B : Eastern Alliance Insurance Company</td> <td>10724</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Cincinnati Insurance Company	10677	INSURER B : Eastern Alliance Insurance Company	10724	INSURER C :		INSURER D :		INSURER E :		INSURER F :
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Cincinnati Insurance Company	10677														
INSURER B : Eastern Alliance Insurance Company	10724														
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															
<b>INSURED</b>  Southern New Hampshire Services Inc. 40 Pine Street Manchester, NH 03103															

COVERAGES      CERTIFICATE NUMBER:      REVISION NUMBER:


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

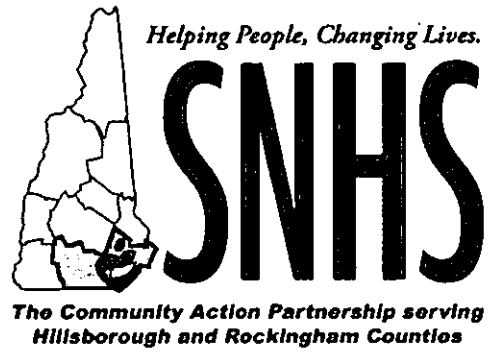
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJE CT <input checked="" type="checkbox"/> LOC OTHER:			ETD 041 72 57	12/31/2019	12/31/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ETA 041 72 60	12/31/2019	12/31/2020	COMBINED SINGLE LIMIT (Per 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 type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			ETD 041 72 57	12/31/2019	12/31/2020	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	03-0000112165-02	12/31/2019	12/31/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liab.			ETD 041 72 57	12/31/2019	12/31/2020	Aggregate \$2,000,000      1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Automobile: \$500 Comprehensive Deductible / \$1,000 Collision Deductible

Workers Compensation Covered States (A): NH, ME

CERTIFICATE HOLDER      CANCELLATION

NH Office of Strategic Initiatives 107 Pleasant Street, Johnson Hall Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
--	---



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

**SINGLE AUDIT REPORT**

**YEAR ENDED JULY 31, 2019**

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

**SINGLE AUDIT REPORT**

**YEAR ENDED JULY 31, 2019**

---

***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
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
Schedule of Expenditures of Federal Awards	6
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. Wigant, 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  
Manchester, 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 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, 2019, 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 February 12, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered the Organization'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 combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's 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 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.

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

February 12, 2020  
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  
Manchester, New Hampshire

**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, 2019. 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, 2019.

### **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, 2019, and have issued our report thereon dated February 12, 2020, 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

February 12, 2020  
Lewiston, Maine



## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

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>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	184NH703W1003	\$ -	\$ 1,228,016
	10.557	174NH703W1003		114,692
				1,342,708
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
Commodity Supplemental Food Program	10.565	201818Y800544		100,632
	10.565	201919Y800544		8,609
				109,241
<i>Pass-Through State of New Hampshire Department of Education</i>				
Child and Adult Care Food Program	10.558			1,046,749
Summer Food Service Program for Children	10.559			126,951
				1,173,700
<b>Total U.S. Department of Agriculture</b>			\$ -	\$ 2,625,649
<b><u>U.S. Department of Housing and Urban Development:</u></b>				
<i>Direct Program</i>				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		\$ -	\$ 520,382
<i>Pass-Through State of New Hampshire Department of Health and Human Services</i>				
Emergency Solutions Grant Program	14.231	E17-DC-33-0001		93,004
<i>Pass-Through Belknap Merrimack Community Action Program</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900			4,000
				4,000
<b>Total U.S. Department of Housing and Urban Development</b>			\$ -	\$ 617,386
<b>Subtotal</b>			\$ -	\$ 3,243,035

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ -	\$ 3,243,035
<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	\$ 142,256	\$ 1,131,666
WIOA Dislocated Worker Formula Grants	17.278	02-6000618	135,936	1,379,303
Total WIOA Cluster			278,192	2,510,969
Senior Community Service Employment Program	17.235	02-6000618	34,787	247,158
WIOA Youth Activities	17.259	02-6000618		13,487
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	02-6000618		459,003
Total U.S. Department of Labor			\$ 312,979	\$ 3,230,617
<b><u>U.S. Department of Energy:</u></b>				
<i>Pass-Through State of New Hampshire Governor's Office Office of Strategic Initiatives</i>				
Weatherization Assistance for Low-Income Persons	81.042	EE0007935	\$ -	\$ 529,373
Total U.S. Department of Energy:			\$ -	\$ 529,373
<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	\$ -	\$ 32,099
	84.002	67011-ABE		14,308
	84.002	67011-ABE		19,745
	84.002	67011-ABE		40,555
Total U.S. Department of Education			\$ -	\$ 106,707
<b><u>Corporation for National and Community Services:</u></b>				
<i>Direct Program</i>				
Retired and Senior Volunteer Program	94.002	17SRANH002	\$ -	\$ 115,829
Total Corporation for National and Community Services			\$ -	\$ 115,829
Subtotal			\$ 312,979	\$ 7,225,561

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2019

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ 312,979	\$ 7,225,561
<b><u>U.S. Department of Health and Human Services:</u></b>				
<i>Direct Program</i>				
Head Start	93.600	01CH010602-01	\$ -	\$ 6,409,350
	93.600	01HP0009-04		285,097
				6,694,447
<i>Pass-Through State of New Hampshire Office of Strategic Initiatives</i>				
Low-Income Home Energy Assistance	93.568	G-19B1NHLIEA		10,052,278
	93.568	G-18B1NHLIEA		875,547
	93.568	G-1901NHLIEA		135,676
				11,063,501
<i>Pass-Through State of New Hampshire Department Of Health and Human Services</i>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	18AANHT355		13,957
Temporary Assistance for Needy Families	93.558	2017G996115	847,513	2,867,424
	93.558	2018G996115	69,719	284,041
			917,232	3,151,465
Community Services Block Grant	93.569	G-1901NHCOSR		1,623,853
Community Services Block Grant Discretionary Awards	93.570	G-17B1NHCOSR		50,552
<b><u>CCDF Cluster</u></b>				
Child Care and Development Block Grant	93.575	2018G996005		1,129,624
Child Care Mandatory and Matching Funds of The Child Care and Development Fund	93.596	2019G999004		1,046,584
				2,176,208
<i>Pass-Through University of New Hampshire</i>				
Every Student Succeeds Act/Preschool Development Grants	93.434	1H79SM061289		109
				109
<b>Total U.S. Department of Health and Human Services</b>			\$ 917,232	\$ 24,774,092
<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		\$ -	\$ 5,750
<i>Pass-Through State of New Hampshire Governor's Office Office of Strategic Initiatives</i>				
Emergency Food and Shelter National Board Program	97.024	592600-007	\$ -	\$ 11,239
				11,239
<b>Total U.S. Department of Homeland Security</b>			\$ -	\$ 16,989
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 1,230,211	\$ 32,016,642

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JULY 31, 2019**

---

**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, 2019. 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**

In accordance with terms of the grant award, the Organization has met its matching requirements during the year ended July 31, 2019.

**NOTE 4: INDIRECT COST RATE**

Southern New Hampshire Services, Inc. and affiliate has negotiated an indirect cost rate of 9.80% 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, 2019**

**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>
Community Services Block Grant	93.569
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280
Head Start & Early Head Start	93.600
Low-Income Home Energy Assistance	93.568

Dollar threshold used to distinguish between  
 Type A and Type B programs: \$960,500

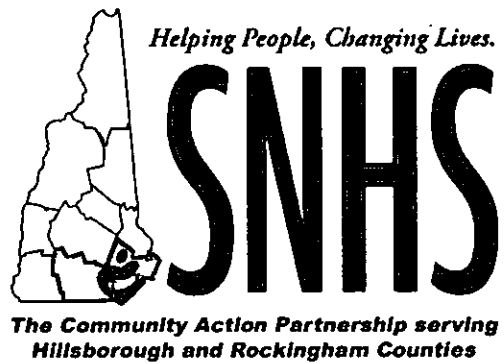
Auditee qualified as low-risk auditee?   √   Yes        No

**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, 2019 AND 2018**

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

FINANCIAL STATEMENTS

JULY 31, 2019 AND 2018

---

**C O N T E N T S**

	<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 - 10</b>
<i>Notes to Combined Financial Statements</i>	<b>11 - 22</b>
<b>INDEPENDENT AUDITOR'S REPORT SUPPLEMENTARY INFORMATION</b>	<b>23</b>
<b>COMBINING INFORMATION:</b>	
<i>Schedule A - Combining Schedule of Financial Position</i>	<b>24</b>
<i>Schedule B - Combining Schedule of Activities</i>	<b>25</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 Contract</i>	<b>26 - 30</b>
<b>SUPPLEMENTARY INFORMATION REQUIRED BY THE NEW HAMPSHIRE HOUSING FINANCE AUTHORITY</b>	
<i>Whispering Pines II</i>	<b>31 - 37</b>
<i>J.B. Milette Manor</i>	<b>38 - 43</b>
<i>Sherburne Woods</i>	<b>44 - 50</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  
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, 2019 and 2018, 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 the 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 audits to obtain reasonable assurance about whether the combined financial statements are free of 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 Organization's 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 Organization'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 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, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2020, 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

February 12, 2020  
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>		
	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 6,986,538	\$ 5,699,842
Investments	8,405,690	9,085,663
Contracts receivable	3,488,413	4,165,520
Accounts receivable	821,565	836,174
Prepaid expenses	95,197	90,163
Under applied overhead	-	67,750
Total current assets	<u>19,797,403</u>	<u>19,945,112</u>
<b>FIXED ASSETS</b>		
Land	2,697,868	2,571,794
Buildings and improvements	12,530,561	11,610,610
Vehicles and equipment	1,415,271	1,278,185
Total fixed assets	<u>16,643,700</u>	<u>15,460,589</u>
Less - accumulated depreciation	<u>5,237,138</u>	<u>4,964,258</u>
Net fixed assets	<u>11,406,562</u>	<u>10,496,331</u>
<b>OTHER ASSETS</b>		
Restricted cash	<u>411,580</u>	<u>402,738</u>
<b>TOTAL ASSETS</b>	<u>\$ 31,615,545</u>	<u>\$ 30,844,181</u>
<b><i>LIABILITIES AND NET ASSETS</i></b>		
<b>CURRENT LIABILITIES</b>		
Current portion of long-term debt	\$ 109,413	\$ 122,582
Accounts payable	657,676	458,388
Accrued payroll and payroll taxes	1,045,805	1,102,712
Accrued compensated absences	359,819	345,967
Accrued other liabilities	227,703	238,012
Refundable advances	1,028,743	1,309,098
Over applied overhead	27,739	-
Tenant security deposits	84,231	81,801
Total current liabilities	<u>3,541,129</u>	<u>3,658,560</u>
<b>LONG-TERM LIABILITIES</b>		
Long-term debt, less current portion	<u>3,036,025</u>	<u>3,134,219</u>
<b>TOTAL LIABILITIES</b>	<u>6,577,154</u>	<u>6,792,779</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>25,038,391</u>	<u>24,051,402</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 31,615,545</u>	<u>\$ 30,844,181</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, 2019 AND 2018

	<i>2019</i>	<i>2018</i>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Grant and contract revenue	\$ 37,464,614	\$ 36,935,915
Program service fees	907,560	790,570
Local funding	242,894	318,992
Rental income	1,191,372	994,930
Gifts and contributions	208,728	638,712
Interest and dividend income	314,554	271,590
Unrealized gain on investments	12,233	441,314
Miscellaneous	720,124	640,735
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>41,062,079</b>	<b>41,032,758</b>
<b>EXPENSES</b>		
Program services:		
Child development	8,589,865	8,424,337
Community services	1,530,674	1,449,210
Economic and workforce development	6,984,684	7,756,926
Energy	13,414,281	12,777,365
Language and literacy	436,073	370,697
Housing and homeless	263,240	238,541
Nutrition and health	2,527,495	2,486,119
Special projects	1,768,326	1,797,358
Volunteer services	125,050	114,704
SNHS Management Corporation	2,396,939	2,017,381
Total program services	<b>38,036,627</b>	<b>37,432,638</b>
Support services:		
Management and general	2,038,463	1,770,202
<b>TOTAL EXPENSES</b>	<b>40,075,090</b>	<b>39,202,840</b>
<b>CHANGE IN NET ASSETS</b>	<b>986,989</b>	<b>1,829,918</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>24,051,402</b>	<b>22,221,484</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 25,038,391</b>	<b>\$ 24,051,402</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, 2019

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 5,063,755	\$ 958,969	\$ 2,792,330	\$ 1,519,961	\$ 294,501	\$ 104,911	\$ 1,000,035
Payroll taxes	406,991	74,606	220,133	124,867	24,800	8,511	80,427
Fringe benefits	1,350,633	134,639	492,014	389,808	26,683	22,106	222,241
Workers comp. insurance	102,429	8,625	6,948	17,712	736	262	30,682
Retirement benefits	273,637	89,527	182,279	89,727	7,851	6,689	62,967
Consultant and contractual	37,142	70,228	1,595,405	1,770,887	6,505	654	20,695
Travel and transportation	118,863	19,729	78,856	37,134	992	4,110	47,713
Conferences and meetings	-	10,976	-	7,537	225	-	3,471
Occupancy	524,894	58,004	456,078	125,814	28,957	1,020	78,801
Advertising	13,742	25	8,610	1,117	218	-	399
Supplies	243,037	19,254	38,322	57,531	9,422	192	47,201
Equip. rentals and maintenance	12,341	57	13,689	18,308	1,816	-	29,630
Insurance	19,509	24,941	4,905	20,099	-	-	6,966
Telephone	85,487	12,661	27,046	20,468	2,547	385	41,963
Postage	5,522	7	553	30,214	568	58	3,189
Printing and publications	5,268	630	-	-	1,281	-	-
Subscriptions	-	-	446	456	-	-	-
Program support	-	38,256	-	35,312	6,121	-	-
Interest	12,995	-	-	-	-	-	-
Depreciation	64,865	5,920	24,379	10,070	1,045	-	9,920
Assistance to clients	7,800	-	1,066,041	9,156,531	-	114,335	547,988
Other expense	251,015	34,650	19,523	7,118	-	-	299,023
Miscellaneous	35,436	736	1,323	1,813	21,805	7	2,024
In-kind	2,248,292	-	-	-	-	-	-
(Gain) Loss on disposal of assets	-	-	-	125	-	-	-
<b>SUBTOTAL</b>	<b>10,883,653</b>	<b>1,562,440</b>	<b>7,028,880</b>	<b>13,442,609</b>	<b>436,073</b>	<b>263,240</b>	<b>2,535,355</b>
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(2,293,788)	(31,766)	(44,196)	(28,328)	-	-	(7,860)
<b>TOTAL EXPENSES</b>	<b>\$ 8,589,865</b>	<b>\$ 1,530,674</b>	<b>\$ 6,984,684</b>	<b>\$ 13,414,281</b>	<b>\$ 436,073</b>	<b>\$ 263,240</b>	<b>\$ 2,527,495</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, 2019

EXPENSES	Program Services				Support	Total Expenses
	Special Projects	Volunteer Services	SNHS		Management and General	
			Management Corporation	Total Program Services		
Payroll	\$ 74,200	\$ 73,480	\$ 492,484	\$ 12,374,626	\$ 1,313,585	\$ 13,688,211
Payroll taxes	6,191	6,004	33,947	986,477	99,061	1,085,538
Fringe benefits	11,699	11,872	209,681	2,871,376	181,973	3,053,349
Workers comp. insurance	2,644	184	10,549	180,771	4,483	185,254
Retirement benefits	2,834	2,369	33,859	751,739	110,189	861,928
Consultant and contractual	1,579,582	478	154,356	5,235,932	90,851	5,326,783
Travel and transportation	4,649	6,554	58,681	377,281	14,194	391,475
Conferences and meetings	3,727	220	16,307	42,463	1,675	44,138
Occupancy	18,040	-	600,154	1,891,762	32,663	1,924,425
Advertising	460	2,444	1,050	28,065	75	28,140
Supplies	3,624	6,599	17,685	442,867	40,709	483,576
Equip. rentals and maintenance	4,167	177	21,671	101,876	768	102,644
Insurance	2,007	1,206	40,184	119,817	19,901	139,718
Telephone	2,253	1,453	19,545	213,808	2,167	215,975
Postage	42	535	1,505	42,193	15,912	58,105
Printing and publications	-	175	-	7,354	-	7,354
Subscriptions	-	900	130	1,932	360	2,292
Program support	4,077	-	43,787	127,553	-	127,553
Interest	-	-	59,264	72,259	-	72,259
Depreciation	35,345	-	347,894	499,438	536	499,974
Assistance to clients	1,492	-	88,251	10,982,438	-	10,982,438
Other expense	11,056	1,550	21,821	645,756	13,055	658,811
Miscellaneous	237	8,850	120,753	192,984	1,283	194,267
In-kind	-	-	-	2,248,292	-	2,248,292
(Gain) Loss on disposal of assets	-	-	3,381	3,506	-	3,506
<b>SUBTOTAL</b>	<b>1,768,326</b>	<b>125,050</b>	<b>2,396,939</b>	<b>40,442,565</b>	<b>1,943,440</b>	<b>42,386,005</b>
Over applied indirect costs	-	-	-	-	95,023	95,023
Eliminations	-	-	-	(2,405,938)	-	(2,405,938)
<b>TOTAL EXPENSES</b>	<b>\$ 1,768,326</b>	<b>\$ 125,050</b>	<b>\$ 2,396,939</b>	<b>\$ 38,036,627</b>	<b>\$ 2,038,463</b>	<b>\$ 40,075,090</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, 2018

EXPENSES	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 4,957,052	\$ 954,145	\$ 2,665,005	\$ 1,604,803	\$ 260,923	\$ 108,074	\$ 996,641
Payroll taxes	408,351	75,089	211,297	134,215	22,698	8,701	82,048
Fringe benefits	1,165,602	126,449	394,224	368,400	12,404	16,013	205,632
Workers comp. insurance	103,257	9,387	6,542	16,946	651	271	32,119
Retirement benefits	262,948	84,961	173,276	83,274	6,498	6,622	56,860
Consultant and contractual	40,049	26,382	1,534,030	1,575,384	6,614	459	22,816
Travel and transportation	117,346	35,209	64,613	41,310	812	5,490	50,659
Conferences and meetings	-	5,071	-	7,585	65	-	4,786
Occupancy	509,137	57,628	738,328	135,204	24,229	1,020	76,845
Advertising	9,803	-	8,489	1,442	25	-	150
Supplies	374,662	20,349	32,178	65,002	11,743	239	57,054
Equip. rentals and maintenance	21,468	82	39,839	19,776	934	-	23,648
Insurance	19,453	25,393	6,933	19,828	-	-	6,565
Telephone	67,962	22,505	46,995	19,322	2,398	420	44,357
Postage	3,837	201	1,481	34,823	350	82	3,683
Printing and publications	4,679	673	-	304	1,511	275	224
Subscriptions	-	635	-	-	-	-	-
Program support	-	16,178	-	29,907	8,176	-	-
Interest	11,962	-	-	-	-	-	-
Depreciation	54,064	5,920	7,900	13,280	1,144	-	1,468
Assistance to clients	7,800	-	1,826,232	8,613,799	-	90,875	528,940
Other expense	246,533	10,013	32,666	18,899	-	-	294,475
Miscellaneous	83,868	446	11,094	2,190	9,522	-	5,009
In-kind	2,269,028	-	-	-	-	-	-
Loss on disposal of assets	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>10,738,861</b>	<b>1,476,716</b>	<b>7,801,122</b>	<b>12,805,693</b>	<b>370,697</b>	<b>238,541</b>	<b>2,493,979</b>
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(2,314,524)	(27,506)	(44,196)	(28,328)	-	-	(7,860)
<b>TOTAL EXPENSES</b>	<b>\$ 8,424,337</b>	<b>\$ 1,449,210</b>	<b>\$ 7,756,926</b>	<b>\$ 12,777,365</b>	<b>\$ 370,697</b>	<b>\$ 238,541</b>	<b>\$ 2,486,119</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, 2018

EXPENSES	Program Services				Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
Payroll	\$ 63,372	\$ 75,363	\$ 422,932	\$12,108,310	\$ 1,258,069	\$13,366,379
Payroll taxes	5,433	6,159	42,979	996,970	96,197	1,093,167
Fringe benefits	1,447	13,772	137,202	2,441,145	154,995	2,596,140
Workers comp. insurance	2,427	188	8,844	180,632	4,341	184,973
Retirement benefits	2,305	3,179	44,515	724,438	113,858	838,296
Consultant and contractual	1,630,101	448	171,365	5,007,648	70,685	5,078,333
Travel and transportation	2,655	1,698	55,755	375,547	10,124	385,671
Conferences and meetings	3,706	-	26,557	47,770	770	48,540
Occupancy	13,874	-	470,606	2,026,871	25,489	2,052,360
Advertising	75	25	83	20,092	125	20,217
Supplies	3,181	2,557	9,617	576,582	58,000	634,582
Equip. rentals and maintenance	(23)	79	8,837	114,640	878	115,518
Insurance	1,353	1,226	34,976	115,727	13,745	129,472
Telephone	2,854	1,332	14,613	222,758	3,890	226,648
Postage	-	271	940	45,668	17,288	62,956
Printing and publications	-	38	-	7,704	913	8,617
Subscriptions	-	1,000	551	2,186	-	2,186
Program support	22,782	-	101,335	178,378	-	178,378
Interest	-	-	43,543	55,505	-	55,505
Depreciation	25,062	-	317,695	426,533	536	427,069
Assistance to clients	19,869	-	26,984	11,114,499	-	11,114,499
Other expense	867	2,767	3,836	610,056	6,398	616,454
Miscellaneous	188	4,602	71,187	188,106	1,651	189,757
In-kind	-	-	-	2,269,028	-	2,269,028
Loss on disposal of assets	(4,170)	-	2,429	(1,741)	-	(1,741)
<b>SUBTOTAL</b>	<b>1,797,358</b>	<b>114,704</b>	<b>2,017,381</b>	<b>39,855,052</b>	<b>1,837,952</b>	<b>41,693,004</b>
Over applied indirect costs	-	-	-	-	(67,750)	(67,750)
Eliminations	-	-	-	(2,422,414)	-	(2,422,414)
<b>TOTAL EXPENSES</b>	<b>\$ 1,797,358</b>	<b>\$ 114,704</b>	<b>\$ 2,017,381</b>	<b>\$37,432,638</b>	<b>\$ 1,770,202</b>	<b>\$39,202,840</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, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	<u>\$ 986,989</u>	<u>\$ 1,829,918</u>
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	499,974	427,069
(Gain) loss on disposal of assets	3,506	(1,741)
Donation of low-income housing projects	-	(283,644)
Unrealized gain on investments	(12,233)	(441,314)
(Increase) decrease in operating assets:		
Contracts receivable	677,107	(374,696)
Accounts receivable	14,609	(245,068)
Prepaid expenses	(5,034)	(11,575)
Under applied overhead	67,750	46,174
Increase (decrease) in operating liabilities:		
Accounts payable	199,288	(38,707)
Accrued payroll and payroll taxes	(56,907)	(227,656)
Accrued compensated absences	13,852	19,686
Accrued other liabilities	(10,309)	(231,349)
Refundable advances	(280,355)	171,410
Over applied overhead	27,739	-
Tenant security deposits	2,430	(3,501)
Total adjustments	<u>1,141,417</u>	<u>(1,194,912)</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>2,128,406</u>	<u>635,006</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(1,430,211)	(511,155)
Proceeds from sale of fixed assets	16,500	4,170
Purchase of investments, reinvested dividends, and capital gains	(307,794)	(269,044)
Proceeds from sale of investments	1,000,000	-
Deposit to restricted cash accounts	(8,842)	(191,550)
Cash received on acquisition of housing project	-	256,536
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>(730,347)</u>	<u>(711,043)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on long-term debt	<u>(111,363)</u>	<u>(113,517)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<u>1,286,696</u>	<u>(189,554)</u>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>5,699,842</u>	<u>5,889,396</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 6,986,538</u>	<u>\$ 5,699,842</u>

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



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
 COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)  
 FOR THE YEARS ENDED JULY 31, 2019 AND 2018

---

**SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION**

	<i>2019</i>	<i>2018</i>
Cash paid during the year for interest	<b>\$ 72,259</b>	<b>\$ 55,505</b>
Noncash investing and financing activities:		
Acquisition of low-income housing projects:		
Other current assets	\$ -	\$ 3,677
Property and equipment	-	1,106,200
Other liabilities	-	(164,006)
Notes payable	-	(918,763)
Equity acquired	-	(283,644)
	-	(256,536)
Cash received on acquisition	-	256,536
	<b>\$ -</b>	<b>\$ -</b>

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, 2019 AND 2018

---

### NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Nature of the Organization**

Southern New Hampshire Services, Inc. (SNHS) is an 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, 2019 and 2018.

#### **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, 2019 AND 2018

---

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.

**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, 2019 or 2018.

**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, 2019 and 2018.

**Revenue Recognition**

The Organization's revenue is recognized primarily from federal and state grants and contracts generally structured as reimbursed contracts for services and therefore revenue is recognized based on when their individual allowable budgeted expenditures occur. Refundable advances result from unexpended balances from these exchange transactions. Federal and state grant revenue comprised approximately 91% and 90% of total revenue in the fiscal years ended July 31, 2019 and 2018, respectively.

**Contributions and In-Kind Donations**

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. 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 2019 and 2018 were generated through the Head Start and Economic Workforce Development programs. Since the recognition criteria is not met, 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, 2019 AND 2018

---

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, 2019 and 2018 was \$499,974 and \$427,069, 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 February 12, 2020, 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, 2019 AND 2018

---

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

**Recently Adopted Accounting Pronouncements**

In August 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three to two – net assets with donor restrictions and net assets without donor restrictions. The ASU will also require changes in the way certain information is aggregated and reported by the Organization, including required disclosures about liquidity and availability of resources.

The new standard is effective for the Organization's year ending July 31, 2019 and thereafter and must be applied on a retrospective basis. The Organization adopted the ASU effective August 1, 2018. Adoption of the ASU did not result in any reclassifications or restatements of net assets or changes in net assets.

**Recent Accounting Pronouncements**

*Revenue Recognition*

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (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 guidance is effective for the Organization's year ending July 31, 2020. Management is currently evaluating the impact of adoption on the Organization's financial statements.

*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 the Organization's year ended July 30, 2022. Management is currently evaluating the impact of adoption on the Organization's financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

---

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.

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, 2019 and 2018.

*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, 2019 AND 2018

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, 2019 and 2018:

2019				
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual Funds	<u>\$8,405,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,405,690</u>
2018				
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual Funds	<u>\$9,085,663</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$9,085,663</u>

NOTE 4: INVESTMENTS

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

	2019			2018		
	Cost	Fair Market Value	Unrealized Gains	Cost	Fair Market Value	Unrealized Gains
Mutual Funds	<u>\$8,313,068</u>	<u>\$8,405,690</u>	<u>\$ 92,622</u>	<u>\$9,005,274</u>	<u>\$9,085,663</u>	<u>\$ 80,389</u>

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

	2019	2018
Fair Value - Beginning of Year	\$9,085,663	\$8,375,305
Dividends and Capital Gains	307,794	269,044
Sale of Investments	(1,000,000)	-
Unrealized Gains	<u>12,233</u>	<u>441,314</u>
Fair Value - End of Year	<u>\$8,405,690</u>	<u>\$9,085,663</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

---

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, 2019:

Cash and Cash Equivalents	\$ 6,986,538
Investments	8,405,690
Contracts Receivable	3,488,413
Accounts Receivable	<u>821,565</u>
Total financial assets available within one year	<u>19,702,206</u>
 Total financial assets available within one year	 <u>\$19,702,206</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>2019</u>	<u>2018</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 write off this debt.	\$ 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. Interest is at 4.984% and 4.000% at July 31, 2019 and 2018.	<u>238,669</u>	<u>260,669</u>
<u>Subtotal</u>	<u>\$ 249,944</u>	<u>\$ 271,944</u>



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2019</u>	<u>2018</u>
<u>Subtotal Carried Forward</u>	<u>\$ 249,944</u>	<u>\$ 271,944</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%.	200,514	206,400
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 Silver St., Manchester, NH, payable in monthly installments of \$2,619 including interest through 2019. Interest is at 3.750%.	-	15,661
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 4.980% and 4.832% at July 31, 2019 and 2018.	57,487	88,844
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located in Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	<u>396,455</u>	<u>418,612</u>
<u>Subtotal</u>	<u>\$2,244,400</u>	<u>\$2,341,461</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2019 AND 2018

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2019</u>	<u>2018</u>
<u>Subtotal Carried Forward</u>	<u>\$2,244,400</u>	<u>\$2,341,461</u>
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%.	358,114	372,416
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>
	<u>3,145,438</u>	<u>3,256,801</u>
Less: Current Portion	<u>109,413</u>	<u>122,582</u>
Long-term debt, net of current portion	<u>\$3,036,025</u>	<u>\$3,134,219</u>

Principal maturities of long-term debt are as follows:

2020		\$ 109,413
2021		290,223
2022		50,228
2023		53,206
2024		56,366
Thereafter		<u>2,586,002</u>
Total		<u>\$3,145,438</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

---

NOTE 7: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2019 and 2018 equaled \$686,840 and \$708,379, respectively. The leases expire at various times through October 2020. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms.

The following is a schedule of future minimum lease payments for the operating leases as of July 31, 2019:

2020	\$ 319,979
2021	<u>33,189</u>
Total	<u>\$ 353,168</u>

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, 2019 and 2018 was \$861,928 and \$838,296, 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 contract 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.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

---

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

**Cotton Mill Square** (Continued)

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, 2019 and 2018. 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.

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.

**J. Brown Homestead Property**

On July 1, 2011, Rockingham Community Acton (RCA) was acquired by SNHS. As part of this merger, SNHS assumed all the assets, liabilities and obligations of RCA which included the J. Brown Homestead Property.

The J. Brown Homestead Property was conveyed to RCA in 1999 by the Town of Raymond for \$1 and a mortgage lien of \$604,418. The property contains four apartments limited to low-income seniors, office space for the Outreach operations, space for the Food Pantry operation, and a common meeting room for use by Town of Raymond organizations. The Town of Raymond included a requirement that the property be used for a social service center for a period of 20 years, called the benefit period, after which this requirement terminates.

In the event that SNHS sells or otherwise conveys the property within the benefit period, the remaining lien will be either paid from the proceeds of the sale or remain with the land to any subsequent purchaser for the remaining benefit period.

This mortgage lien has no scheduled principal or interest payments and is forgivable at a rate of 5% each year of the benefit period until it is completely forgiven in year 2019. The value of this lien at July 31, 2019 and 2018 is \$30,221 and \$60,442, respectively. SNHS has no plans to sell or transfer this property. Therefore, the contingent mortgage lien liability has not been included in the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2019 AND 2018

---

NOTE 11: ACQUISITIONS OF LOW-INCOME HOUSING PROJECTS

During 2017, SNHS Management Corporation acquired SNHS Deerfield Elderly Housing Limited Partnership (Sherburne Woods), located in Deerfield, NH. SNHS Management Corporation obtained the project operations and assumed all assets, liabilities, debt and equity for the project at fair market value. The acquisition and allocation of the project was as follows:

Cash	\$ 256,536
Other Current Assets	3,677
Property and Equipment	1,106,200
Current Liabilities	(164,006)
Notes Payable	(918,763)
Equity Acquired (Contribution)	<u>(283,644)</u>
	\$ <u>          -</u>

**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, 2019 and 2018, and our report thereon dated February 12, 2020, which expressed an unmodified opinion on those combined financial statements, appears on page I. Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole.

The combining information in Schedules A and B (pages 24-25), the schedules of revenues and expenses - by contract (pages 26-30), 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 31-50), 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 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

February 12, 2020  
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
COMBINING SCHEDULE OF FINANCIAL POSITION  
JULY 31, 2019

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 138,227	\$ 6,848,311	\$ 6,986,538	\$ -	\$ 6,986,538
Investments	-	8,405,690	8,405,690	-	8,405,690
Contracts receivable	3,485,878	2,535	3,488,413	-	3,488,413
Accounts receivable	-	821,565	821,565	-	821,565
Prepaid expenses	49,279	45,918	95,197	-	95,197
Due from other corporations	3,576,334	(187,656)	3,388,678	(3,388,678)	-
Total current assets	<u>7,249,718</u>	<u>15,936,363</u>	<u>23,186,081</u>	<u>(3,388,678)</u>	<u>19,797,403</u>
<b>FIXED ASSETS</b>					
Land	266,860	2,431,008	2,697,868	-	2,697,868
Buildings and improvements	1,724,046	10,806,515	12,530,561	-	12,530,561
Vehicles and equipment	1,091,613	323,658	1,415,271	-	1,415,271
Total fixed assets	<u>3,082,519</u>	<u>13,561,181</u>	<u>16,643,700</u>	<u>-</u>	<u>16,643,700</u>
Less - accumulated depreciation	<u>1,371,135</u>	<u>3,866,003</u>	<u>5,237,138</u>	<u>-</u>	<u>5,237,138</u>
Net fixed assets	<u>1,711,384</u>	<u>9,695,178</u>	<u>11,406,562</u>	<u>-</u>	<u>11,406,562</u>
<b>OTHER ASSETS</b>					
Restricted cash	<u>27,603</u>	<u>383,977</u>	<u>411,580</u>	<u>-</u>	<u>411,580</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 8,988,705</b></u>	<u><b>\$ 26,015,518</b></u>	<u><b>\$ 35,004,223</b></u>	<u><b>\$ (3,388,678)</b></u>	<u><b>\$ 31,615,545</b></u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Current portion of long-term debt	\$ 33,275	\$ 76,138	\$ 109,413	\$ -	\$ 109,413
Accounts payable	556,554	101,122	657,676	-	657,676
Accrued payroll and payroll taxes	160,191	885,614	1,045,805	-	1,045,805
Accrued compensated absences	-	359,819	359,819	-	359,819
Accrued other liabilities	134,613	93,090	227,703	-	227,703
Refundable advances	908,744	119,999	1,028,743	-	1,028,743
Over applied overhead	27,739	-	27,739	-	27,739
Tenant security deposits	26,941	57,290	84,231	-	84,231
Due to other corporations	2,277,364	1,111,314	3,388,678	(3,388,678)	-
Total current liabilities	<u>4,125,421</u>	<u>2,804,386</u>	<u>6,929,807</u>	<u>(3,388,678)</u>	<u>3,541,129</u>
<b>LONG-TERM LIABILITIES</b>					
Long-term debt, less current portion	<u>216,669</u>	<u>2,819,356</u>	<u>3,036,025</u>	<u>-</u>	<u>3,036,025</u>
<b>TOTAL LIABILITIES</b>	<u><b>4,342,090</b></u>	<u><b>5,623,742</b></u>	<u><b>9,965,832</b></u>	<u><b>(3,388,678)</b></u>	<u><b>6,577,154</b></u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u><b>4,646,615</b></u>	<u><b>20,391,776</b></u>	<u><b>25,038,391</b></u>	<u><b>-</b></u>	<u><b>25,038,391</b></u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$ 8,988,705</b></u>	<u><b>\$ 26,015,518</b></u>	<u><b>\$ 35,004,223</b></u>	<u><b>\$ (3,388,678)</b></u>	<u><b>\$ 31,615,545</b></u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE  
COMBINING SCHEDULE OF ACTIVITIES  
FOR THE YEAR ENDED JULY 31, 2019

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>					
Grant/contract revenue	\$ 37,485,052	\$ -	\$ 37,485,052	\$ (20,438)	\$ 37,464,614
Program service fees	55,802	851,758	907,560	-	907,560
Local funding	-	242,894	242,894	-	242,894
Rental income	-	1,191,372	1,191,372	-	1,191,372
Gifts and contributions	192,066	16,662	208,728	-	208,728
Interest Income	169	314,385	314,554	-	314,554
Unrealized gain on investments	-	12,233	12,233	-	12,233
In-kind	2,248,292	-	2,248,292	(2,248,292)	-
Miscellaneous	561,114	296,218	857,332	(137,208)	720,124
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>40,542,495</b>	<b>2,925,522</b>	<b>43,468,017</b>	<b>(2,405,938)</b>	<b>41,062,079</b>
<b>EXPENSES</b>					
Program services:					
Child Development	10,883,653	-	10,883,653	(2,293,788)	8,589,865
Community Services	1,562,440	-	1,562,440	(31,766)	1,530,674
Economic and Workforce Dev.	7,028,880	-	7,028,880	(44,196)	6,984,684
Energy	13,442,609	-	13,442,609	(28,328)	13,414,281
Language and Literacy	436,073	-	436,073	-	436,073
Housing and Homeless	263,240	-	263,240	-	263,240
Nutrition and Health	2,535,355	-	2,535,355	(7,860)	2,527,495
Special Projects	1,768,326	-	1,768,326	-	1,768,326
Volunteer Services	125,050	-	125,050	-	125,050
SNHS Management Corporation	-	2,396,939	2,396,939	-	2,396,939
Total program services	38,045,626	2,396,939	40,442,565	(2,405,938)	38,036,627
Support services:					
Management and general	2,038,463	-	2,038,463	-	2,038,463
<b>TOTAL EXPENSES</b>	<b>40,084,089</b>	<b>2,396,939</b>	<b>42,481,028</b>	<b>(2,405,938)</b>	<b>40,075,090</b>
<b>CHANGE IN NET ASSETS</b>	<b>458,406</b>	<b>528,583</b>	<b>986,989</b>	<b>-</b>	<b>986,989</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>4,188,209</b>	<b>19,863,193</b>	<b>24,051,402</b>	<b>-</b>	<b>24,051,402</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 4,646,615</b>	<b>\$ 20,391,776</b>	<b>\$ 25,038,391</b>	<b>\$ -</b>	<b>\$ 25,038,391</b>



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

Headstart Program

For the Period

August 1, 2018 to July 31, 2019

Fund # 305

**REVENUES**

Program funding	\$ 5,039,103
In-kind	1,814,481
Allocated corporate unrestricted revenue	<u>6,836</u>
Total revenue	<u>6,860,420</u>

**EXPENSES**

Payroll	2,697,294
Payroll taxes	218,305
Fringe benefits	780,937
Workers comp. insurance	60,479
Retirement benefits	153,904
Consultant and contractual	17,613
Travel and transportation	60,852
Occupancy	287,314
Advertising	2,526
Supplies	152,726
Equip. rentals and maintenance	3,510
Insurance	14,273
Telephone	33,563
Postage	1,974
Printing and publications	4,732
Depreciation	12,114
Assistance to clients	7,800
Other expense	75,688
Miscellaneous	11,663
In-kind	1,814,481
Administrative costs	<u>448,672</u>
Total expenses	<u>6,860,420</u>

Excess of expenses over revenue	<u><u>\$ -</u></u>
---------------------------------	--------------------

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

LIHEAP Program

For the Period

October 1, 2018 to July 31, 2019

Fund # 630-18

**REVENUES**

Program funding	\$ 9,747,059
Other revenue	32,647
Allocated corporate unrestricted revenue	2,351
Total revenue	<u>9,782,057</u>

**EXPENSES**

Payroll	373,879
Payroll taxes	30,932
Fringe benefits	124,779
Workers comp. insurance	1,142
Retirement benefits	20,174
Consultant and contractual	19,965
Travel and transportation	6,194
Conference and meetings	333
Occupancy	44,865
Advertising	213
Supplies	20,929
Equip. rentals and maintenance	2,026
Insurance	982
Telephone	8,025
Postage	17,592
Subscriptions	228
Program support	28,048
Depreciation	5,158
Assistance to clients	9,010,973
Other expense	344
Miscellaneous	830
Administrative costs	64,446
Total expenses	<u>9,782,057</u>

Excess of expenses over revenue	<u>\$ -</u>
---------------------------------	-------------

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

LIHEAP Program

For the Period

August 1, 2018 to September 30, 2018

Fund # 630-17

**REVENUES**

Program funding	\$ 160,224
Total revenue	<u>160,224</u>

**EXPENSES**

Payroll	77,917
Payroll taxes	6,149
Fringe benefits	21,229
Workers comp. insurance	241
Retirement benefits	3,615
Consultant and contractual	5,940
Travel and transportation	1,465
Occupancy	10,321
Supplies	4,820
Equip. rentals and maintenance	651
Insurance	711
Telephone	1,467
Postage	786
Program support	6,779
Assistance to clients	3,254
Other expense	1,495
Miscellaneous	257
Administrative costs	13,127
Total expenses	<u>160,224</u>

Excess of expenses over revenue	<u>\$ -</u>
---------------------------------	-------------

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

State of NH Governor's Office of Strategic Initiatives

Early Headstart Program

For the Period

August 1, 2018 to July 31, 2019

Fund # 300

**REVENUES**

Program funding	\$ 1,370,247
In-kind	342,470
Allocated corporate unrestricted revenue	<u>3,013</u>
Total revenue	<u>1,715,730</u>

**EXPENSES**

Payroll	716,548
Payroll taxes	57,878
Fringe benefits	168,507
Workers comp. insurance	15,925
Retirement benefits	29,603
Consultant and contractual	3,392
Travel and transportation	7,089
Occupancy	112,627
Advertising	876
Supplies	42,113
Equip. rentals and maintenance	1,106
Insurance	2,465
Telephone	22,665
Postage	55
Printing and publications	536
Interest	12,995
Depreciation	25,036
Other expense	30,647
Miscellaneous	2,770
In-kind	342,470
Administrative costs	<u>120,427</u>
Total expenses	<u>1,715,730</u>

Excess of expenses over revenue	<u><u>\$ -</u></u>
---------------------------------	--------------------

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

FOR THE YEAR ENDED JULY 31, 2019

Electric Energy Assistance

For the Period

August 1, 2018 to July 31, 2019

Fund # 665

**REVENUES**

Other revenue	\$ 716,563
Allocated corporate unrestricted revenue	<u>37,230</u>
Total revenue	<u>753,793</u>

**EXPENSES**

Payroll	399,246
Payroll taxes	32,852
Fringe benefits	102,830
Workers comp. insurance	1,315
Retirement benefits	17,554
Consultant and contractual	24,257
Travel and transportation	4,788
Conference and meetings	333
Occupancy	54,763
Advertising	138
Supplies	23,231
Equip. rentals and maintenance	2,677
Insurance	1,606
Telephone	9,558
Postage	11,355
Subscriptions	228
Depreciation	600
Other expense	344
Miscellaneous	466
Administrative costs	<u>65,652</u>
Total expenses	<u>753,793</u>

Excess of expenses over revenue	<u><u>\$ -</u></u>
---------------------------------	--------------------

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

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<b>ASSETS</b>	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash - Operations	\$ 18,732	28,635
Tenant Accounts Receivable	-	509
Prepaid Expenses	<u>6,035</u>	<u>6,035</u>
Total Current Assets	<u>24,767</u>	<u>35,179</u>
<b>DEPOSITS HELD IN TRUST, FUNDED</b>		
Tenant Security Deposits	<u>13,294</u>	<u>12,708</u>
<b>RESTRICTED DEPOSITS AND FUNDED RESERVES</b>		
Replacement Reserve	30,028	36,414
Operating Reserve	78,399	76,953
Tax Escrow	23,456	7,270
Insurance Escrow	<u>4,858</u>	<u>4,758</u>
Total Restricted Deposits and Funded Reserves	<u>136,741</u>	<u>125,395</u>
<b>RENTAL PROPERTY</b>		
Land	166,600	166,600
Building and Building Improvements	<u>580,758</u>	<u>569,400</u>
Total Rental Property	<u>747,358</u>	<u>736,000</u>
Less Accumulated Depreciation	<u>43,447</u>	<u>28,068</u>
Net Rental Property	<u>703,911</u>	<u>707,932</u>
<b>TOTAL ASSETS</b>	<u>\$ 878,713</u>	<u>\$ 881,214</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current Portion of Mortgage Loan Payable	\$ 6,096	\$ 5,886
Accounts Payable	1,734	2,729
Accrued Expenses	<u>944</u>	<u>62</u>
Total Current Liabilities	<u>8,774</u>	<u>8,677</u>
<b>DEPOSIT LIABILITIES</b>		
Tenant Security Deposit Liability	<u>13,294</u>	<u>12,708</u>
<b>LONG-TERM LIABILITIES</b>		
Due to Affiliate	32,103	15,947
Mortgage Loan Payable, Net of Current Portion	<u>194,418</u>	<u>200,514</u>
Total Long-Term Liabilities	<u>226,521</u>	<u>216,461</u>
Total Liabilities	<u>248,589</u>	<u>237,846</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>630,124</u>	<u>643,368</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 878,713</u>	<u>\$ 881,214</u>

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

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>RENTAL OPERATIONS</b>		
<i>Income</i>		
Tenant Rental Income	\$ 172,681	\$ 172,715
Laundry Income	2,235	2,215
Other Income	1,470	7,555
Interest Income - Unrestricted	15	30
Interest Income - Restricted	2,490	1,296
Total Income	<u>178,891</u>	<u>183,811</u>
<i>Expenses (See Schedule)</i>		
Administrative	50,777	21,821
Utilities	43,570	33,879
Maintenance	41,670	63,734
Depreciation	15,380	14,316
Interest - NHHFA Mortgage Note	7,130	7,332
General Expenses	33,608	33,966
Total Expenses	<u>192,135</u>	<u>175,048</u>
<b>CHANGE IN NET ASSETS</b>	<b>(13,244)</b>	<b>8,763</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>643,368</u>	<u>634,605</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 630,124</u>	<u>\$ 643,368</u>

WHISPERING PINES II  
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)  
(PROJECT No. A19991-046)

SCHEDULES OF RENTAL OPERATIONS EXPENSES  
FOR THE YEARS ENDED JULY 31, 2019 AND 2018

<b>EXPENSES:</b>	<u>2019</u>	<u>2018</u>
<u>Administrative</u>		
Advertising	\$ -	\$ 8
Management Fees	14,400	14,400
Salaries and Wages	20,002	2,209
Fringe Benefits	3,415	126
Investment Fee	6,120	-
Legal Expenses	-	69
Telephone	3,128	2,973
Other Administrative Expense	3,712	2,036
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u>50,777</u>	<u>21,821</u>
<u>Utilities</u>		
Electricity	19,750	18,406
Fuel	13,124	7,655
Water and Sewer	10,214	7,818
Other Utility Expense	482	-
<b>TOTAL UTILITY EXPENSE</b>	<u>43,570</u>	<u>33,879</u>
<u>Maintenance</u>		
Custodial Supplies	692	320
Trash Removal	2,160	1,260
Snow Removal	10,296	16,710
Grounds/Landscaping	-	1,150
Elevator Repairs and Contract	2,764	2,920
Repairs (Materials)	25,758	17,374
Operation (Contract)	-	24,000
<b>TOTAL MAINTENANCE EXPENSE</b>	<u>41,670</u>	<u>63,734</u>
<u>Depreciation</u>	<u>15,380</u>	<u>14,316</u>
<u>Interest - NHHFA Mortgage Note</u>	<u>7,130</u>	<u>7,332</u>
<u>General Expenses</u>		
Real Estate Taxes	24,293	28,877
Payroll Taxes	1,612	203
Retirement Benefits	1,871	-
Workman's Compensation	1,064	118
Insurance	4,768	4,768
<b>TOTAL GENERAL EXPENSES</b>	<u>33,608</u>	<u>33,966</u>
<b>TOTAL EXPENSES</b>	<u>\$ 192,135</u>	<u>\$ 175,048</u>



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, 2019

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 153,454	
HAP Rent Subsidy	19,736	

Total Rental Income \$ 173,190

Service Income	2,235	
Interest Income	15	
Commercial Income	-	
Other Income	1,470	

Total Rental Operations Receipts 176,910

Expenses

Administrative	49,895	
Utilities	43,570	
Maintenance	42,665	
Interest - NHHFA Mortgage Note	7,130	
Interest - Other Notes	-	
General	33,608	
Other	-	

Total Rental Operations Disbursements (176,868)

Cash Provided by Rental Operations 42

Amortization of Mortgage 5,886

Cash Provided by Rental Operations  
After Debt Service (5,844)

**OTHER RECEIPTS**

Due to Management Agent 16,156

Owner Advances -

Transfer from Restricted Cash Reserves  
and Escrows 46,320

62,476

**OTHER DISBURSEMENTS OR TRANSFERS**

Transfers to Restricted Cash Reserves  
and Escrows 55,176

Purchase of Fixed Assets 11,359

Repayment of Owner Advances -

Other Partnership Expenses -

Transfers to Tenant Security Deposit Account -

66,535

Net Increase or (Decrease) in Project Account Cash (9,903)

Project Account Cash Balance at Beginning of Year 28,635

Project Account Cash Balance at End of Year 18,732

Composition of Project Account Cash

Balance at End of Year 18,732

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 \$ 18,732

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, 2018

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 153,261	
HAP Rent Subsidy	18,975	

<u>Total Rental Income</u>		<u>\$ 172,236</u>
----------------------------	--	-------------------

Service Income	2,215	
Interest Income	30	
Commercial Income	-	
Other Income	7,555	

<u>Total Rental Operations Receipts</u>		<u>182,036</u>
---	--	----------------

Expenses

Administrative	20,657	
Utilities	33,879	
Maintenance	71,119	
Interest - NHHFA Mortgage Note	7,332	
Interest - Other Notes	-	
General	33,966	
Other	-	

<u>Total Rental Operations Disbursements</u>		<u>(166,953)</u>
--	--	------------------

<u>Cash Provided by Rental Operations</u>		<u>15,083</u>
---	--	---------------

<u>Amortization of Mortgage</u>	5,684	
---------------------------------	-------	--

<u>Cash Provided by Rental Operations</u> <u>After Debt Service</u>		<u>9,399</u>
--	--	--------------

**OTHER RECEIPTS**

<u>Due to Management Agent</u>	(26,475)	
--------------------------------	----------	--

<u>Owner Advances</u>	-	
-----------------------	---	--

<u>Transfer from Restricted Cash Reserves</u> <u>and Escrows</u>	46,158	
	-	

19,683

**OTHER DISBURSEMENTS OR TRANSFERS**

<u>Transfers to Restricted Cash Reserves</u> <u>and Escrows</u>	38,810	
--	--------	--

<u>Purchase of Fixed Assets</u>	19,300	
---------------------------------	--------	--

<u>Repayment of Owner Advances</u>	-	
------------------------------------	---	--

<u>Other Partnership Expenses</u>	-	
-----------------------------------	---	--

<u>Transfers to Tenant Security Deposit Account</u>	-	
---	---	--

58,110

<u>Net Increase or (Decrease) in Project Account Cash</u>		<u>(29,028)</u>
---	--	-----------------

<u>Project Account Cash Balance at Beginning of Year</u>		<u>57,663</u>
--	--	---------------

<u>Project Account Cash Balance at End of Year</u>		<u>28,635</u>
--	--	---------------

<u>Composition of Project Account Cash</u> <u>Balance at End of Year</u>		<u>28,635</u>
---	--	---------------

<u>Petty Cash</u>	-	
-------------------	---	--

<u>Unrestricted Reserve (if applicable)</u>	-	
Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

<u>Total Petty Cash and Unrestricted Reserves</u>		<u>-</u>
---	--	----------

<u>Total Project Account Cash</u> <u>at End of Year</u>		<u>\$ 28,635</u>
--	--	------------------

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, 2019

<u>Description of Fund</u>	<u>Deposits</u>			<u>Withdrawals</u>	
	Balance	Transfers		Transfers to	Balance
	Beginning of	From	Interest	Operations	End of
	<u>Period</u>	<u>Operations</u>	<u>Earned</u>	<u>Account</u>	<u>Period</u>
		<u>Account</u>			
<b><u>Restricted Accounts:</u></b>					
Insurance Escrow	\$ 4,758	\$ 4,800	\$ 67	\$ 4,767	\$ 4,858
Tax Escrow	7,270	40,176	302	24,292	23,456
Replacement Reserve	36,414	10,200	675	17,261	30,028
Operating Reserve	76,953	-	1,446	-	78,399
	<u>76,953</u>	<u>-</u>	<u>1,446</u>	<u>-</u>	<u>78,399</u>
<b>Total Restricted Cash Reserves and Escrows</b>	<b>\$ 125,395</b>	<b>\$ 55,176</b>	<b>\$ 2,490</b>	<b>\$ 46,320</b>	<b>\$ 136,741</b>

SCHEDULE OF SURPLUS CASH CALCULATION

JULY 31, 2019

NET LOSS	\$ (13,244)
ADD: DEPRECIATION	15,380
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	5,886
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	10,200
ADD/DEDUCT NHHFA APPROVED ITEMS	
Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	<u>17,261</u>
<b>SURPLUS CASH (DEFICIT)</b>	<b>\$ 3,311</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, 2019

<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

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

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>		
	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash - Operations	\$ 17,001	\$ 37,774
Prepaid Expenses	6,880	8,618
Total Current Assets	<u>23,881</u>	<u>46,392</u>
<b>DEPOSITS HELD IN TRUST, FUNDED</b>		
Tenant Security Deposits	<u>15,764</u>	<u>15,755</u>
<b>RESTRICTED DEPOSITS AND FUNDED RESERVES</b>		
Replacement Reserve	154,554	138,851
Operating Reserve	96,431	96,364
Tax Escrow	6,543	6,538
Total Restricted Deposits and Funded Reserves	<u>257,528</u>	<u>241,753</u>
<b>RENTAL PROPERTY</b>		
Land	176,000	176,000
Building and Building Improvements	<u>1,071,375</u>	<u>1,071,375</u>
Total Rental Property	<u>1,247,375</u>	<u>1,247,375</u>
Less Accumulated Depreciation	89,879	62,422
Net Rental Property	<u>1,157,496</u>	<u>1,184,953</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,454,669</u>	<u>\$ 1,488,853</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,355	\$ 3,545
Accrued Expenses	430	282
Total Current Liabilities	<u>1,785</u>	<u>3,827</u>
<b>DEPOSIT LIABILITIES</b>		
Tenant Security Deposit Liability	<u>15,781</u>	<u>15,772</u>
<b>LONG-TERM LIABILITIES</b>		
Due to Affiliate	45,617	40,657
Mortgage Loan Payable, Net of Current Portion	<u>1,170,000</u>	<u>1,170,000</u>
Total Long-Term Liabilities	<u>1,215,617</u>	<u>1,210,657</u>
Total Liabilities	<u>1,233,183</u>	<u>1,230,256</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>221,486</u>	<u>258,597</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,454,669</u>	<u>\$ 1,488,853</u>

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

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>RENTAL OPERATIONS</b>		
<i>Income</i>		
Tenant Rental Income	\$ 208,237	\$ 207,802
Laundry Income	1,274	1,228
Interest Income - Unrestricted	15	33
Interest Income - Restricted	175	142
Total Income	<u>209,701</u>	<u>209,205</u>
<i>Expenses (See Schedule)</i>		
Administrative	71,428	80,209
Utilities	59,196	61,477
Maintenance	59,672	34,774
Depreciation	27,458	27,009
General Expenses	29,058	49,818
Total Expenses	<u>246,812</u>	<u>253,287</u>
 <b>CHANGE IN NET ASSETS</b>	 (37,111)	 (44,082)
 <b>NET ASSETS - BEGINNING OF YEAR</b>	 <u>258,597</u>	 <u>302,679</u>
 <b>NET ASSETS - END OF YEAR</b>	 <u>\$ 221,486</u>	 <u>\$ 258,597</u>

J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)  
SCHEDULES OF RENTAL OPERATIONS EXPENSES  
FOR THE YEARS ENDED JULY 31, 2019 AND 2018

EXPENSES:	<u>2019</u>	<u>2018</u>
<u>Administrative</u>		
Advertising	\$ 350	\$ 50
Management Fees	17,688	17,818
Salaries and Wages	31,953	42,606
Fringe Benefits	10,362	12,930
Audit and Accounting Expense	400	800
Legal Expenses	253	1,173
Telephone	1,431	1,601
Other Administrative Expense	8,991	3,231
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u>71,428</u>	<u>80,209</u>
<u>Utilities</u>		
Electricity	33,814	39,427
Fuel	15,853	13,413
Water and Sewer	8,733	7,728
Other Utility Expense	796	909
<b>TOTAL UTILITY EXPENSE</b>	<u>59,196</u>	<u>61,477</u>
<u>Maintenance</u>		
Custodial Supplies	1,726	1,605
Trash Removal	3,615	2,160
Snow Removal	4,242	3,450
Grounds/Landscaping	3,100	2,204
Elevator Repairs and Contract	4,835	5,912
Repairs (Materials)	42,154	19,443
<b>TOTAL MAINTENANCE EXPENSE</b>	<u>59,672</u>	<u>34,774</u>
<u>Depreciation</u>		
	<u>27,458</u>	<u>27,009</u>
<u>General Expenses</u>		
Real Estate Taxes	17,040	34,599
Payroll Taxes	2,613	3,651
Workman's Compensation	1,102	1,866
Retirement Benefits	-	1,283
Insurance	8,303	8,419
<b>TOTAL GENERAL EXPENSES</b>	<u>29,058</u>	<u>49,818</u>
<b>TOTAL EXPENSES</b>	<u>\$ 246,812</u>	<u>\$ 253,287</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, 2019

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 177,824	
HAP Rent Subsidy	30,413	

<u>Total Rental Income</u>		\$ 208,237
----------------------------	--	------------

Service Income	1,274	
Interest Income	15	
Commercial Income	-	
Other Income	-	

<u>Total Rental Operations Receipts</u>		209,526
---	--	---------

Expenses

Administrative	69,543	
Utilities	59,196	
Maintenance	61,862	
Interest - NHHFA Mortgage Note	-	
Interest - Other Notes	-	
General	29,058	
Other	-	

<u>Total Rental Operations Disbursements</u>		(219,659)
--	--	-----------

<u>Cash Provided by Rental Operations</u>		(10,133)
---	--	----------

Amortization of Mortgage

-

Cash Provided by Rental Operations

After Debt Service

(10,133)

**OTHER RECEIPTS**

<u>Due to Management Agent</u>	4,960	
--------------------------------	-------	--

<u>Owner Advances</u>	-	
-----------------------	---	--

<u>Transfer from Restricted Cash Reserves</u>	-	
---	---	--

<u>and Escrows</u>	-	
--------------------	---	--

4,960

**OTHER DISBURSEMENTS OR TRANSFERS**

<u>Transfers to Restricted Cash Reserves</u>	15,600	
--	--------	--

<u>and Escrows</u>	-	
--------------------	---	--

<u>Purchase of Fixed Assets</u>	-	
---------------------------------	---	--

<u>Repayment of Owner Advances</u>	-	
------------------------------------	---	--

<u>Other Partnership Expenses</u>	-	
-----------------------------------	---	--

<u>Transfers to Tenant Security Deposit Account</u>	-	
---	---	--

15,600

<u>Net Increase or (Decrease) in Project Account Cash</u>		(20,773)
---	--	----------

<u>Project Account Cash Balance at Beginning of Year</u>		37,774
--	--	--------

<u>Project Account Cash Balance at End of Year</u>		17,001
--	--	--------

Composition of Project Account Cash

<u>Balance at End of Year</u>		17,001
-------------------------------	--	--------

<u>Petty Cash</u>	-	
-------------------	---	--

<u>Unrestricted Reserve (if applicable)</u>	-	
---	---	--

Decorating Reserve	-	
--------------------	---	--

Operating Reserve	-	
-------------------	---	--

Other Reserve	-	
---------------	---	--

<u>Total Petty Cash and Unrestricted Reserves</u>		-
---	--	---

<u>Total Project Account Cash</u>		\$ 17,001
<u>at End of Year</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, 2018

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 177,836	
HAP Rent Subsidy	29,966	

<u>Total Rental Income</u>		<u>\$ 207,802</u>
----------------------------	--	-------------------

Service Income	1,228	
Interest Income	33	
Commercial Income	-	
Other Income	-	

<u>Total Rental Operations Receipts</u>		<u>209,063</u>
---	--	----------------

Expenses

Administrative	81,918	
Utilities	61,477	
Maintenance	34,907	
Interest - NHHFA Mortgage Note	-	
Interest - Other Notes	-	
General	49,818	
Other	-	

<u>Total Rental Operations Disbursements</u>		<u>(228,120)</u>
--	--	------------------

<u>Cash Provided by Rental Operations</u>		<u>(19,057)</u>
---	--	-----------------

Amortization of Mortgage

<u>Cash Provided by Rental Operations</u>	-	
---	---	--

<u>After Debt Service</u>		<u>(19,057)</u>
---------------------------	--	-----------------

**OTHER RECEIPTS**

<u>Due to Management Agent</u>	(22,427)	
--------------------------------	----------	--

<u>Owner Advances</u>	-	
-----------------------	---	--

<u>Transfer from Restricted Cash Reserves</u>	-	
<u>and Escrows</u>	-	

		<u>(22,427)</u>
--	--	-----------------

**OTHER DISBURSEMENTS OR TRANSFERS**

<u>Transfers to Restricted Cash Reserves</u>	15,599	
<u>and Escrows</u>		

<u>Purchase of Fixed Assets</u>	8,975	
---------------------------------	-------	--

<u>Repayment of Owner Advances</u>	-	
------------------------------------	---	--

<u>Other Partnership Expenses</u>	-	
-----------------------------------	---	--

<u>Transfers to Tenant Security Deposit Account</u>	(21)	
---	------	--

		<u>24,553</u>
--	--	---------------

<u>Net Increase or (Decrease) in Project Account Cash</u>		<u>(66,037)</u>
---	--	-----------------

<u>Project Account Cash Balance at Beginning of Year</u>		<u>103,811</u>
--	--	----------------

<u>Project Account Cash Balance at End of Year</u>		<u>37,774</u>
--	--	---------------

Composition of Project Account Cash

<u>Balance at End of Year</u>		<u>37,774</u>
-------------------------------	--	---------------

<u>Petty Cash</u>	-	
-------------------	---	--

Unrestricted Reserve (if applicable)

Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	-	

<u>Total Petty Cash and Unrestricted Reserves</u>		<u>-</u>
---	--	----------

Total Project Account Cash

<u>at End of Year</u>		<u>\$ 37,774</u>
-----------------------	--	------------------

J.B. MILETTE MANOR  
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)  
SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS  
FOR THE YEAR ENDED JULY 31, 2019

<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	\$ 6,538	\$ -	\$ 5	\$ -	\$ 6,543
Replacement Reserve	138,851	15,600	103	-	154,554
Operating Reserve	96,364	-	67	-	96,431
<b>Total Restricted Cash Reserves and Escrows</b>	<b>\$ 241,753</b>	<b>\$ 15,600</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ 257,528</b>

SCHEDULE OF SURPLUS CASH CALCULATION  
JULY 31, 2019

NET LOSS	\$ (37,111)
ADD: DEPRECIATION	27,458
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>\$ (25,253)</b>

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

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2019 AND 2018

<i>ASSETS</i>	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash - Operations	\$ 91,630	\$ 56,958
Prepaid Expenses	6,318	6,623
Total Current Assets	<u>97,948</u>	<u>63,581</u>
<b>DEPOSITS HELD IN TRUST, FUNDED</b>		
Tenant Security Deposits	<u>15,855</u>	<u>16,600</u>
<b>RESTRICTED DEPOSITS AND FUNDED RESERVES</b>		
Replacement Reserve	124,871	111,486
Operating Reserve	67,111	65,873
Tax Escrow	11,877	9,311
Insurance Escrow	3,581	3,802
Total Restricted Deposits and Funded Reserves	<u>207,440</u>	<u>190,472</u>
<b>RENTAL PROPERTY</b>		
Land	211,000	211,000
Building and Building Improvements	907,200	895,200
Total Rental Property	<u>1,118,200</u>	<u>1,106,200</u>
Less Accumulated Depreciation	28,775	5,595
Net Rental Property	<u>1,089,425</u>	<u>1,100,605</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,410,668</u>	<u>\$ 1,371,258</u>
<b><i>LIABILITIES AND NET ASSETS</i></b>		
<b>CURRENT LIABILITIES</b>		
Current Portion of Mortgage Loan Payable	\$ 15,344	\$ 14,309
Accounts Payable	4,240	2,410
Accrued Expenses	194	117
Total Current Liabilities	<u>19,778</u>	<u>16,836</u>
<b>DEPOSIT LIABILITIES</b>		
Tenant Security Deposit Liability	<u>15,805</u>	<u>16,600</u>
<b>LONG-TERM LIABILITIES</b>		
Due to Affiliate	131,432	136,698
Mortgage Loan Payable, Net of Current Portion	885,694	901,031
Total Long-Term Liabilities	<u>1,017,126</u>	<u>1,037,729</u>
Total Liabilities	<u>1,052,709</u>	<u>1,071,165</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>357,959</u>	<u>300,093</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,410,668</u>	<u>\$ 1,371,258</u>

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

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED JULY 31, 2019 AND THE THREE MONTH PERIOD ENDED JULY 31, 2018

	<u>2019</u>	<u>2018</u>
<b>RENTAL OPERATIONS</b>		
<i>Income</i>		
Tenant Rental Income	\$ 260,808	\$ 66,083
Laundry Income	2,640	670
Donation	-	283,644
Other Income	1,070	582
Interest Income - Unrestricted	56	9
Interest Income - Restricted	3,633	677
Total Income	<u>268,207</u>	<u>351,665</u>
<i>Expenses (See Schedule)</i>		
Administrative	38,625	11,228
Utilities	35,850	6,553
Maintenance	55,722	12,698
Depreciation	23,180	5,595
Interest - NHHFA Mortgage Note	25,616	6,557
General Expenses	31,348	8,941
Total Expenses	<u>210,341</u>	<u>51,572</u>
 <b>CHANGE IN NET ASSETS</b>	 57,866	 300,093
 <b>NET ASSETS - BEGINNING OF YEAR</b>	 <u>300,093</u>	 <u>-</u>
 <b>NET ASSETS - END OF YEAR</b>	 <u>\$ 357,959</u>	 <u>\$ 300,093</u>

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

SCHEDULES OF RENTAL OPERATIONS EXPENSES

FOR THE YEAR ENDED JULY 31, 2019 AND THE THREE MONTH PERIOD ENDED JULY 31, 2018

<b>EXPENSES:</b>	<u>2019</u>	<u>2018</u>
<u>Administrative</u>		
Advertising	\$ 125	\$ -
Management Fees	20,872	4,500
Salaries and Wages	8,526	3,417
Fringe Benefits	3,021	1,036
Audit and Accounting Expense	75	925
Telephone	2,291	572
Other Administrative Expense	3,715	778
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>38,625</b>	<b>11,228</b>
<u>Utilities</u>		
Electricity	20,577	4,442
Fuel	8,898	1,334
Water and Sewer	4,597	200
Other Utility Expense	1,778	577
<b>TOTAL UTILITY EXPENSE</b>	<b>35,850</b>	<b>6,553</b>
<u>Maintenance</u>		
Trash Removal	1,523	525
Snow Removal	25,123	-
Grounds/Landscaping	292	431
Repairs (Materials)	28,784	11,742
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>55,722</b>	<b>12,698</b>
<u>Depreciation</u>	23,180	5,595
<u>Interest - NHHFA Mortgage Note</u>	25,616	6,557
<u>General Expenses</u>		
Real Estate Taxes	25,184	6,938
Payroll Taxes	714	287
Workman's Compensation	454	182
Retirement benefits	228	342
Insurance	4,768	1,192
<b>TOTAL GENERAL EXPENSES</b>	<b>31,348</b>	<b>8,941</b>
<b>TOTAL EXPENSES</b>	<b>\$ 210,341</b>	<b>\$ 51,572</b>

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, 2019

**SOURCE OF FUNDS**

**Rental Operations**

**Income**

Tenant Paid Rent	\$ 119,235	
HAP Rent Subsidy	141,573	

<b>Total Rental Income</b>		<b>\$ 260,808</b>
----------------------------	--	-------------------

Service Income	2,640	
Interest Income	56	
Commercial Income	-	
Other Income	1,070	

<b>Total Rental Operations Receipts</b>		<b>264,574</b>
---	--	----------------

**Expenses**

Administrative	38,243	
Utilities	35,850	
Maintenance	53,892	
Interest - NHHFA Mortgage Note	25,616	
Interest - Other Notes	-	
General	31,348	
Other	-	

<b>Total Rental Operations Disbursements</b>		<b>(184,949)</b>
--	--	------------------

<b>Cash Provided by Rental Operations</b>		<b>79,625</b>
---	--	---------------

<b>Amortization of Mortgage</b>	14,302	
---------------------------------	--------	--

<b>Cash Provided by Rental Operations After Debt Service</b>		<b>65,323</b>
--	--	---------------

**OTHER RECEIPTS**

<b>Due to Management Agent</b>	-	
--------------------------------	---	--

<b>Owner Advances</b>	-	
-----------------------	---	--

<b>Transfer from Restricted Cash Reserves and Escrows</b>	43,443	
---	--------	--

**43,443**

**OTHER DISBURSEMENTS OR TRANSFERS**

<b>Transfers to Restricted Cash Reserves and Escrows</b>	56,778	
--	--------	--

<b>Purchase of Fixed Assets</b>	12,000	
---------------------------------	--------	--

<b>Repayment of Owner Advances</b>	5,266	
------------------------------------	-------	--

<b>Other Partnership Expenses</b>	50	
-----------------------------------	----	--

<b>Transfers to Tenant Security Deposit Account</b>	-	
---	---	--

**74,094**

<b>Net Increase or (Decrease) in Project Account Cash</b>		<b>34,672</b>
---	--	---------------

<b>Project Account Cash Balance at Beginning of Year</b>		<b>56,958</b>
--	--	---------------

<b>Project Account Cash Balance at End of Year</b>		<b>91,630</b>
--	--	---------------

**Composition of Project Account Cash**

<b>Balance at End of Year</b>		<b>91,630</b>
-------------------------------	--	---------------

<b>Petty Cash</b>	-	
-------------------	---	--

**Unrestricted Reserve (if applicable)**

Decorating Reserve	-	
--------------------	---	--

Operating Reserve	-	
-------------------	---	--

Other Reserve	-	
---------------	---	--

<b>Total Petty Cash and Unrestricted Reserves</b>		<b>-</b>
---	--	----------

**Total Project Account Cash**

<b>at End of Year</b>		<b>\$ 91,630</b>
-----------------------	--	------------------

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 THREE MONTH PERIOD ENDED JULY 31, 2018

**SOURCE OF FUNDS**

Rental Operations

Income

Tenant Paid Rent	\$ 31,338	
HAP Rent Subsidy	34,745	

Total Rental Income \$ 66,083

Service Income	670	
Interest Income	9	
Commercial Income	-	
Other Income	582	

Total Rental Operations Receipts 67,344

Expenses

Administrative	14,673	
Utilities	6,553	
Maintenance	13,836	
Interest - NHHFA Mortgage Note	6,557	
Interest - Other Notes	-	
General	8,941	
Other	-	

Total Rental Operations Disbursements (50,560)

Cash Provided by Rental Operations 16,784

Amortization of Mortgage 3,423

Cash Provided by Rental Operations  
After Debt Service 13,361

**OTHER RECEIPTS**

Due to Management Agent (7,046)

Owner Advances -

Transfer from Restricted Cash Reserves  
and Escrows 13,910

6,864

**OTHER DISBURSEMENTS OR TRANSFERS**

Transfers to Restricted Cash Reserves  
and Escrows 12,881

Purchase of Fixed Assets -

Repayment of Owner Advances -

Other Partnership Expenses -

Transfers to Tenant Security Deposit Account -

12,881

Net Increase or (Decrease) in Project Account Cash 7,344

Project Account Cash Balance at Beginning of Year 49,614

Project Account Cash Balance at End of Year 56,958

Composition of Project Account Cash  
Balance at End of Year 56,958

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 \$ 56,958

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, 2019

<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>
<b><u>Restricted Accounts:</u></b>					
Insurance Escrow	\$ 3,802	\$ 4,500	\$ 46	\$ 4,767	\$ 3,581
Tax Escrow	9,311	29,028	214	26,676	11,877
Replacement Reserve	111,486	23,250	2,135	12,000	124,871
Operating Reserve	65,873	-	1,238	-	67,111
<b>Total Restricted Cash Reserves and Escrows</b>	<b>\$ 190,472</b>	<b>\$ 56,778</b>	<b>\$ 3,633</b>	<b>\$ 43,443</b>	<b>\$ 207,440</b>

SCHEDULE OF SURPLUS CASH CALCULATION  
JULY 31, 2019

NET INCOME	\$ 57,866
ADD: DEPRECIATION	23,180
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	14,302
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	23,250
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	12,000
<b>SURPLUS CASH (DEFICIT)</b>	<b>\$ 55,494</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, 2019

<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

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
 PO Box 5040, Manchester, NH 03108 - (603)668-8010  
*The Community Action Partnership for Hillsborough and Rockingham Counties*  
**BOARD OF DIRECTORS ~ as of January 2020**

Public Sector	Private Sector	Low-Income Sector	HS Policy Council
<u>Representing Manchester</u> Lou D'Allesandro Vice Chair  Toni Pappas	<u>Representing Manchester</u> Peter Ramsey <i>Term: 4/18-9/21</i>  Carrie Marshall Gross <i>Term: 9/17-9/20</i>	<u>Representing Manchester</u> James Brown <i>9/18-9/21</i>  Orville Kerr, Secretary <i>Term 9/18-9/21</i>  Anna Hamel <i>Term Expires Sept. 2022</i>	Alicia Webber Term begins 11/19
<u>Representing Nashua</u> Kevin Moriarty Treasurer	<u>Representing Nashua</u> Dolores Bellavance, <i>Chairman</i> <i>Term: 9/18-9/21</i>	<u>Representing Nashua</u> Bonnie Henault <i>Term: 9/17-9/20</i>  Shirley Pelletier <i>Term: 9/17-9/20</i>	
<u>Representing Towns</u> Thomas Mullins	<u>Representing Towns</u> German J. Ortiz	<u>Representing Towns</u>	
<u>Representing Rockingham County</u> Rep. Sherman Packard	<u>Representing Rockingham County</u>	<u>Representing Rockingham County</u>	

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

The Community Action Partnership for 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

**PY20 WAP**  
**May 19, 2020**

**List of Key Administrative Personnel**

<b>Title</b>	<b>Name</b>	<b>Annual Salary</b>	<b>Percentage</b>	<b>Amount</b>
Executive Director	Donnalee Lozeau	\$190,645	0.00%	0
Deputy Director	Ryan Clouthier	\$112,348	0.00%	0
Chief Financial Officer	James Chaisson	\$125,962	0.00%	0

## DONNALEE LOZEAU

### Community/Civic Involvement- Current

- Eagle Scout Board of Review
- St. Joseph Hospital Board of Directors
- NH Tomorrow Leadership Council
- Statewide Workforce Innovation Board
- American Council of Young Political Leaders, Alumni Member
- Mary's House Advisory Board
- The Plus Company
- NH Community Action Assoc.
- St. Mary's Bank Supervisory Committee

### Community/Civic Involvement- Past

- Reaching Higher NH
- NH Center for Public Policies Studies
- Governor's Judicial Selection Commission
- Governor's Transportation Committee
- Mayor's Task Force on Youth, Co-Chair
- Big Brothers Big Sisters Board of Directors, Past President; current Big Sister
- Manchester Community Resource Center, BOD
- Greater Nashua Dental Connection BOD, Founding Member
- Health Care Fund Community Grant Program Advisory Council
- Nashua Youth Council BOD
- Great American Downtown
- Servicelink BOD
- NH Energy and Climate Collaborative
- Health Care District Council V
- Task Force for the Renewal of Judicial Conduct Procedures
- Domestic Violence Coordinating Council Nashua
- Discipline Review Committee Nashua School District
- Nashua Community College Advisory Board
- Nashua Airport Authority, Commissioner
- US Conference of Mayors
- Nashua Legislative Delegation, Chair and Vice Chair
- No Labels
- Fix the Debt

### EXPERIENCE

**Southern New Hampshire Services, Inc.** **Manchester, NH**  
(January 2016-Present)

#### Executive Director/CEO

- Development and oversight of Community Action Agency serving all of Hillsborough and Rockingham Counties

**City of Nashua, New Hampshire**  
(2008-2016) - Elected **Nashua, NH**

#### Mayor

- Overall day to day management of city operations
- Annual budget development and oversight
- Chair of Board of Public Works
- Chair of Finance Committee

**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
- Developed 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.
- Developed 219 units of Elderly Housing
- Founded Mary's House 40 units of housing for homeless women
- Pioneered initiatives for the Community Corrections and Academy Programs
- Expanded Head Start Services
- Secured property and developed sites for two outreach office locations and four housing developments
- Developed the program and secured the site for Economic Opportunity Center

**City Streets Restaurant, (1986-1991)** **Nashua, NH**  
**City Streets Diner, (2000 - 2003)** **Nashua, NH**

#### Co-Owner/Operator

- Operated 450 seat restaurant and banquet facility and effectively managed financial accounts
- Responsible for oversight of the day to day operations and restaurant management to include hiring and firing of employees, employee performance evaluations and scheduling of staff
- Manage Accounts Payable and Accounts Receivable, purchasing, auditing, deposit, and check processing functions for the restaurant
- Responsible for compliance with local, state and federal requirements as related to; licenses, taxes, fees and staff

**Past Community/Civic Involvement Continued**

- American Legion Granite Girls State (student advisor)
- NH Center for Public Policy Studies
- Nashua Senior High School Senate- Community Advisor
- East Hollis Street Master Plan-Steering Committee
- New Hampshire Criminal Justice Resource Center, Director
- Greater Nashua Chamber of Commerce, Director
- Greater Nashua Workforce Housing Coalition, Founding Member
- Reclaiming Futures, local asset building development collaborative, founding member
- Mayor's Task Force on Housing, Chair
- Greater Nashua Asset Building Coalition, Founding Member
- Greater Nashua Healthy Community Collaborative, Member
- New Futures, Adolescent Treatment Collaborative, Member
- NH Workforce Housing Council, Member
- Continuum Care for the Homeless, Member
- United Way Community Needs Assessment Committee, Member
- New Hampshire Charitable Foundation State Board, Member

**ELECTED OFFICE**

**NH State Representative, Hillsborough County, District 30**  
(1984 – 2000)

**Deputy Speaker of the NH House of Representatives**  
(1995 – 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;
- Presided over House sessions and coordinated Committees of Conference
- House Staff and Security oversight
- 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
- Chair, New member Orientation
- House Corrections and Criminal Justice Committee, Vice Chairman
- House Judiciary Committee
- Criminal Justice Sub-Committee, Chairman
- Member 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, member
  - Chairman Subcommittee on Offenders,
  - Space and Prison Programming
  - Co-Chair Juveniles subcommittee
- National Conference of State Legislatures Law and Justice Vice Chair
- Council of State Governments Intergovernmental Affairs, Corrections and Public Safety

**EDUCATION & TRAINING**

- CCAP, Certified Community Action Professional
- Rivier College, Nashua, NH- Undergraduate work in Political Science
- Restaurant Management Institute
- Mediation and Alternative Dispute Resolution Training
- Leadership Institute, Aspen
- Computer Skills, Microsoft Office Applications
- Justice of the Peace

# 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

---

### 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. (NYSE: 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**

---

**EDUCATION**

**NASSON COLLEGE, Springvale, ME**

B.S. in Business Administration