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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
OFFICE OF HUMAN SERVICES  
*OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS*

Nicholas A. Toumpas  
Commissioner

Mary Ann Cooney  
Associate Commissioner

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March 4, 2013

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, NH 03301

*Retro*

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Office of Minority Health and Refugee Affairs to enter into a **retroactive** contract with Southern New Hampshire Services, Inc., (VC#177198, B006), Manchester, NH 03108, in the amount not to exceed \$31,367.32 to provide direct services to New Hampshire refugees effective retroactive to October 1, 2012 through September 30, 2013. Funds are available in State Fiscal Year 2013 and are anticipated to be available in State Fiscal Year 2014 upon the availability and continued appropriation of funds in the future operating budgets with the authority to adjust amounts within the price limitation and amend the related terms of the contract without further approval from Governor and Executive Council:

*100% Fed*

05-95-95-950010-5975 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: COMMISSIONER, OFFICE OF THE COMMISSIONER, REFUGEE SOCIAL SERVICES

| SFY      | Appropriation    | Class/Object | Class Title                    | Amount             |
|----------|------------------|--------------|--------------------------------|--------------------|
| 2013     | 010-095-59750000 | 102-500731   | Contracts for Program Services | <u>\$15,907.00</u> |
| Subtotal |                  |              |                                | \$15,907.00        |

05-95-42-422010-7922 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: HUMAN SERVICES, MINORITY HEALTH, REFUGEE SERVICES

| SFY  | Appropriation    | Class/Object | Class Title                    | Amount             |
|------|------------------|--------------|--------------------------------|--------------------|
| 2014 | 010-042-79220000 | 102-500731   | Contracts for Program Services | <u>\$15,460.32</u> |

Total \$31,367.32

**EXPLANATION**

This contract is retroactive because the Department of Health and Human Services did not receive documentation of final grant award until September 12, 2012 for a grant period beginning October 1, 2012. In addition the original Request for Proposals, released in July 2012, was found to be in need of revision and was rescinded. A revised Request for Proposals was released on January 18, 2013. Funds are derived from the annual refugee social services allocation to New Hampshire from the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.

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Under this contract, Southern New Hampshire Services, Inc. agrees to provide English for Speakers of Other Languages instruction. Services will be provided to refugees currently residing, and those to be resettled in Manchester. It is estimated that 100 to 120 individuals will be served during the contract period. The project will emphasize those activities leading directly to self-sufficiency. In addition, the Department of Health and Human Services will contract separately with Lutheran Community Services, Bhutanese Community of New Hampshire and International Institute of Boston, Inc. for similar services. In total, these contracts will ensure statewide services.

Southern New Hampshire Services, Inc. continues to provide support to refugees in the Manchester area as part of their role as a community service agency. Southern New Hampshire Services, Inc. understands that it currently is not under contract to provide these services and may not be compensated for work done if this contract is not approved. However, this could only continue on a temporary basis. If Governor and Executive Council should not approve the contract, Southern New Hampshire Services, Inc. would need to discontinue services and as a result there would be no English Language services. Without these support services, most refugees would be unable to achieve self-sufficiency within their allotted eight months of federally funded Refugee Cash Assistance.

Funds are derived from a grant made available through the federal Office of Refugee Resettlement through the Refugee Social Services Program. This contract will provide English language services to newly arrived refugees and other newcomers to help them achieve and sustain economic independence and cultural integration. Services will be provided on a priority basis to refugees residing in the United States fewer than 12 months and those receiving public assistance through the Refugee Cash Assistance Program or the TANF Program.

The Request for Proposals was advertised in the New Hampshire Union Leader for three days, January 21, 22, and 23, 2013 and was disseminated widely through relevant contact lists, including the New Hampshire Refugee Advisory Council and the New Hampshire Health and Equity Partnership, which represent a wide array of stakeholders. The Office of Minority Health and Refugee Affairs received four proposals and made four awards. A selection team composed of three Office of Minority Health and Refugee Affairs staff and one Concord City Welfare staff were selected to evaluate each proposal based upon their knowledge about the Refugee Program and refugee concerns throughout the state. Each member of the selection team ranked the bidders numerically based upon the criteria as outlined in the Request for Proposal. A Bidders Summary including the list of bidders and the Review Criteria matrix with final scores is attached. Southern New Hampshire Services, Inc. was selected because their proposal successfully addressed goals outlined in the Request for Proposals.

Performance measures for this contract include:

- 50% of participants will advance one English level
- 50%-70% of participants will demonstrate increased knowledge that will result in greater community integration

Performance for this contract will be monitored through annual monitoring and trimester reporting of activities and outcomes as described in the Scope of Services.

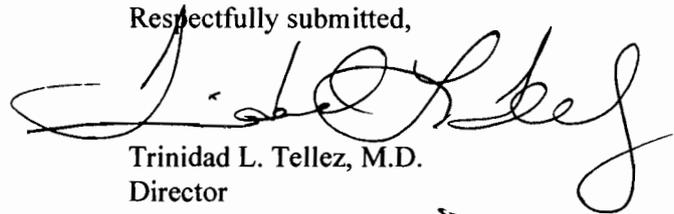
Area served: Manchester

Source of Funds: One hundred percent Federal Funds from the federal Office of Refugee Resettlement.

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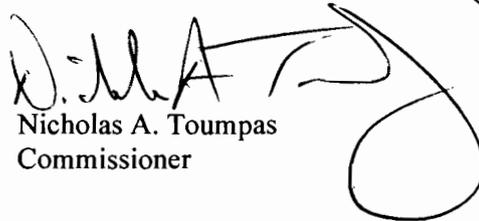
In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'T. Tellez', written over a horizontal line.

Trinidad L. Tellez, M.D.  
Director

Approved by:

A handwritten signature in black ink, appearing to read 'N. A. Toumpas', written over a horizontal line.

Nicholas A. Toumpas  
Commissioner

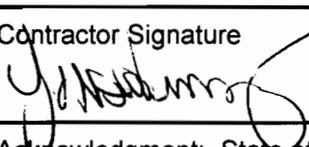
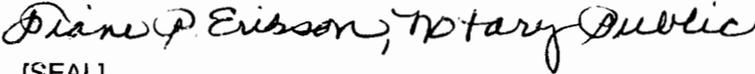
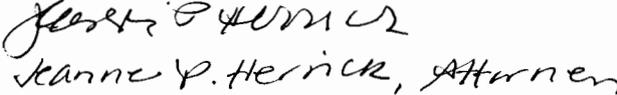


Subject: Southern New Hampshire Services, Inc. Refugee Social Services

**AGREEMENT**

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

**1. IDENTIFICATION.**

|   |  |  |                                     |
|---|--|--|-------------------------------------|
| 1.1 State Agency Name<br>Department of Health and Human Services<br>Office of Minority Health and Refugee Affairs   |  | 1.2 State Agency Address<br>97 Pleasant Street, Thayer Building<br>Concord, NH 03301 |                                     |
| 1.3 Contractor Name<br>Southern New Hampshire Services, Inc.  |  | 1.4 Contractor Address<br>40 Pine Street, Manchester, NH 03103                       |                                     |
| 1.5 Contractor Phone No.<br>(603) 668-8010  | 1.6 Account Number<br>010-095-59750000-102<br>010-042-79220000-102 | 1.7 Completion Date<br>September 30, 2013  | 1.8 Price Limitation<br>\$31,367.32 |
| 1.9 Contracting Officer for State Agency<br>Barbara Seebart, Refugee Coordinator  |  | 1.10 State Agency Telephone Number<br>(603) 271-8557                                 |                                     |
| 1.11 Contractor Signature<br>  |  | 1.12 Name and Title of Contractor Signatory<br>Gale F. Hennessy, Executive Director  |                                     |
| 1.13 Acknowledgment: State of <u>New Hampshire</u> County of <u>Hillsborough</u><br>On <u>February 25, 2013</u> , before the undersigned officer, personally appeared the person identified in block 1.12., or satisfactorily proven to be the person whose name is signed in block 1.11., and acknowledged that s/he executed this document in the capacity indicated in block 1.12. |  |  |                                     |
| 1.13.1 Signature of Notary Public or Justice of the Peace<br><br>[SEAL]   |  |  |                                     |
| 1.13.2 Name and Title of Notary Public or Justice of the Peace<br>Diane F. Erikson, Administrative Assistant  |  |  |                                     |
| 1.14 State Agency Signature<br>   |  | 1.15 Name and Title of State Agency Signatory<br>Trinidad Tellez, Director           |                                     |
| 1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)<br>By: _____ Director, On: _____  |  |  |                                     |
| 1.17 Approval by Attorney General (Form, Substance and Execution)<br>By: <br>Kanne P. Herrick, Attorney On: <u>7 March, 2013</u>   |  |  |                                     |
| 1.18 Approval by the Governor and Executive Council<br>By: _____ On: _____  |  |  |                                     |

**2. EMPLOYMENT OF CONTRACTOR/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 A 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, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("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, and 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 terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account 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 B 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 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 opportunity laws. In addition, the Contractor shall comply with all applicable copyright 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 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**8. EVENT OF DEFAULT/REMEDIES.**

Contractor Initials: GCJ  
Date: 2-25-13

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 remedied, 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 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 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

#### 9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

9.1 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.

9.2 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.

9.3 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.

**10. TERMINATION.** In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall 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 A.

**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.

The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

**13. INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. 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 maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 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 fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer

identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**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. 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. WAIVER OF BREACH.** 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.

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

**19. CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be 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.

**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 provisions set forth in the attached EXHIBIT C 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 relating hereto.

**Southern New Hampshire Services**

**EXHIBIT A**

**SCOPE OF SERVICES**

Under this contract, Southern New Hampshire Services (SNHS) will provide partial support to the English for New Americans, English for Speakers of Other Languages Program located in Manchester. The New Hampshire State Refugee Coordinator will monitor the contract. The goal of the program is to provide English language services to newly arrived refugees and other newcomers to help them achieve and sustain economic independence and cultural integration. Services will be provided on a priority basis to refugees residing in the United States fewer than 12 months and those receiving public assistance through the Refugee Cash Assistance Program or the TANF Program. This agreement consists of the following documents: Exhibits A, B, C, C1, D, E, F, G, H, I and J which are all incorporated herein by reference as if fully set forth herein.

The following activities will be provided through this contract:

1. Give priority to new arrivals and public assistance recipients.
2. Provide flexibly scheduled classes to accommodate the continuation of ESOL after job placement.
3. Provide a minimum of two sections of three levels of classes weekly over a period of 12 months.
4. Train 20-30 volunteers to assist and teach in the classroom.
5. Continue to develop and implement curriculum that will help refugees' integration into American society.
6. Maintain entrance and exit exams, testing results, attendance records and progress reports in case files.
7. Offer three levels of ESOL: beginning, high beginning and intermediate.
9. Offer classes in cycles throughout the 12 month year with rolling enrollment available to new arrivals.
10. Facilitate a minimum of 120 ESOL enrollments.
11. Contract will be monitored by the NH Office of Minority Health and Refugee Affairs. Submit Trimester Reports to the NH Office of Minority Health and Refugee Affairs.

Contractor Initials RS

Date 2-25-15

**Southern New Hampshire Services**

**EXHIBIT B**

**CONTRACT PRICE**

In consideration of the satisfactory performance of the Services as determined by the State, the State agrees to pay over to the Contractor, funds not to exceed \$31,367.32.

1. Payments under this contract are not to exceed \$31,367.32 for the budget period October 1, 2012- September 30, 2013.
2. Funding of this contract is contingent upon the continued sufficient funding of the Refugee Social Services Grant as awarded by the Administration for Children and Families Office of Refugee Resettlement for the Budget Period October 1, 2012 – September 30, 2013.
3. Reimbursements for services provide shall be made by the State on a monthly basis after receipt and review of monthly expenditure reports submitted by Southern New Hampshire Services to the State. These reports, which are based on a budget approved by the State, shall be in a form satisfactory to the State and shall include at a minimum the line items as outlined in the approved budget. Monthly expenditure reports shall be submitted no later than 30 days after the close of the month.
4. The Contractor and/or the State may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the Contract price. Such amendments shall only be made upon written request to and written approval by the State with programmatic justification.
5. Payments will be made by DHHS within 60 days of receipt of conforming invoice. Final invoices must be submitted by October 31, 2013.

CFDA Title: Refugee and Entrant Assistance State Administered Programs – Social Services Grant

CDFA No: 93.566

Award Name: Refugee Social Services

Federal Agency: Health and Human Services  
Administration for Children and Families  
Office of Refugee Resettlement

Contractor Initials CPA  
Date 2-25-13

NH Department of Health and Human Services

STANDARD EXHIBIT C

SPECIAL PROVISIONS

**1. Contractors Obligations:** The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

**2. Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

**3. Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

**4. Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

**5. Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

**6. Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

**7. Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

**8. Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractor's costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:

**8.1** Renegotiate the rates for payment hereunder, in which event new rates shall be established;

**8.2** Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

**8.3 Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.**

**RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:**

**9. Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:

**9.1 Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

**9.2 Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

**9.3 Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

**10. Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the Contractor fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.

**10.1 Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.

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

**11. Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

**12. Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department.

**12.1 Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.

**12.2 Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

**13. Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**14. Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:

**14.1** The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

**15. Prior Approval and Copyright Ownership:**

All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

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

**17. Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.

When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:

- Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function

Contractor Initials: 

Date: 2-25-13

- Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate

**Page 4 of 4**

- Monitor the subcontractor's performance on an ongoing basis
- Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- DHHS shall review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

### **SPECIAL PROVISIONS – DEFINITIONS**

As used in the Contract, the following terms shall have the following meanings:

**COSTS:** Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

**DEPARTMENT:** NH Department of Health and Human Services.

**PROPOSAL:** If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

**UNIT:** For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

**FEDERAL/STATE LAW:** Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

**SUPPLANTING OTHER FEDERAL FUNDS:** The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

**NH Department of Health and Human Services**

**STANDARD EXHIBIT C-1**

**ADDITIONAL SPECIAL PROVISIONS**

1. **Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:**

**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, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability 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 of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.

2. **Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;**

10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.

10.2 In the event of early termination, 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, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

Contractor Initials 

Date 2-25-13

10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.

10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

**3. Subparagraph 14.1.1 of the General Provisions of this contract is deleted and the following subparagraph is added:**

14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence and excess/umbrella liability coverage in the amount of \$1,000,000 per occurrence.

Contractor Initials   
Date 2-25-13

**NH Department of Health and Human Services**

**STANDARD EXHIBIT D**

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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:

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

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

**US DEPARTMENT OF EDUCATION - CONTRACTORS**

**US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

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

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

- (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;
- (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).

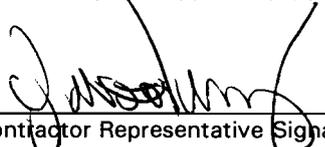
(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Southern New Hampshire Services, Inc. From: 10/1/2012 To: 9/30/2013  
 (Contractor Name) (Period Covered by this Certification)

Gale F. Hennessy, Executive Director  
 (Name & Title of Authorized Contractor Representative)

 2-25-13  
 (Contractor Representative Signature) (Date)

Contractor Initials: GFH  
 Date: 2-25-13

NH Department of Health and Human Services

STANDARD EXHIBIT E

CERTIFICATION REGARDING LOBBYING

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:

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

- Programs (indicate applicable program covered):
\*Temporary Assistance to Needy Families under Title IV-A
\*Child Support Enforcement Program under Title IV-D
\*Social Services Block Grant Program under Title XX
\*Medicaid Program under Title XIX
\*Community Services Block Grant under Title VI
\*Child Care Development Block Grant under Title IV

Contract Period: 10/1/2012 through 9/30/2013

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

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

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

[Handwritten Signature]
(Contractor Representative Signature)

Gale F. Hennessy, Executive Director
(Authorized Contractor Representative Name & Title)

Southern New Hampshire Services, Inc.
(Contractor Name)

2-25-12
(Date)

**NH Department of Health and Human Services**

**STANDARD EXHIBIT F**

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

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

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless \_\_\_\_\_ authorized \_\_\_\_\_ by \_\_\_\_\_ DHHS.

Contractor Initials:     GEO    

Date:     2-25-13

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

**PRIMARY COVERED TRANSACTIONS**

- (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).

**LOWER TIER COVERED TRANSACTIONS**

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)

Gale F. Hennessy, Executive Director  
(Authorized Contractor Representative Name & Title)

Southern New Hampshire Services, Inc.  
(Contractor Name)

2-25-13  
(Date)

Contractor Initials:   
Date: 2-25-13

NH Department of Health and Human Services

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:

- 1. 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.

[Handwritten Signature]
(Contractor Representative Signature)
Gale F. Hennessy, Executive Director
(Authorized Contractor Representative Name & Title)

Southern New Hampshire Services, Inc.
(Contractor Name)
2-25-15
(Date)

NH Department of Health and Human Services

STANDARD EXHIBIT H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

  
(Contractor Representative Signature)

Gale F. Hennessy, Executive Director  
(Authorized Contractor Representative Name & Title)

Southern New Hampshire Services, Inc.  
(Contractor Name)

2-25-13  
(Date)

Contractor Initials:   
Date: 2-25-13

NH Department of Health and Human Services

**STANDARD EXHIBIT I**  
**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

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

**BUSINESS ASSOCIATE AGREEMENT**

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in Title XXX, Subtitle D. Sec. 13400.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.
- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreasonable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402 of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

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

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

- a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402.
- b. The Business Associate shall comply with all sections of the Privacy and Security Rule as set forth in, the HITECH Act, Subtitle D, Part 1, Sec. 13401 and Sec.13404.
- c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3)b and (3)k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.
- e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

- h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

**(4) Obligations of Covered Entity**

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) **Termination for Cause**

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

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, and the HITECH Act as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. **Data Ownership.** The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. **Interpretation.** The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule and the HITECH Act.
- e. **Segregation.** If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. **Survival.** Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3 d and standard contract provision #13, shall survive the termination of the Agreement.

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

Department of Health + Human Services

The State Agency Name

Southern NH Services, Inc.

Name of the Contractor



Signature of Authorized Representative



Signature of Authorized Representative

Trinidad Teller

Name of Authorized Representative

Gale F. Hennessy

Name of Authorized Representative

Director

Title of Authorized Representative

Executive Director

Title of Authorized Representative

3/4/13

Date

2-23-13

Date

NH Department of Health and Human Services

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.

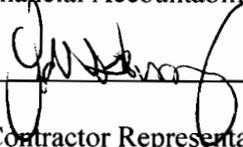
In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
  - 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 NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

|   |                                      |
|---|--------------------------------------|
|  | Gale F. Hennessy, Executive Director |
|---|--------------------------------------|

|                                       |   |
|---------------------------------------|---|
| (Contractor Representative Signature) | (Authorized Contractor Representative Name & Title) |
|---------------------------------------|---|

|                                       |         |
|---------------------------------------|---------|
| Southern New Hampshire Services, Inc. | 2-25-13 |
|---------------------------------------|---------|

|                   |        |
|-------------------|--------|
| (Contractor Name) | (Date) |
|-------------------|--------|

Contractor initials: 

Date: 2-25-13

Page # 1 of Page # 2

NH Department of Health and Human Services

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  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  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: _____ |

Contractor initials: for  
Date: 2.25.12  
Page # 2 of Page # 2

# 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 formed May 28, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2<sup>nd</sup> day of April A.D. 2012

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF VOTE**  
**(Corporate Authority)**

I Nancy Guthrie, Secretary of Southern New Hampshire Services, Inc.  
(name) (corporation name)

(hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I  
(state of incorporation)

am the duly elected and acting 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 9/27/12, such authority to be in force and effect until 9/30/13.  
Contract Termination Date

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

|                           |                           |
|---------------------------|---------------------------|
| <u>Gale F. Hennessy</u>   | <u>Executive Director</u> |
| <u>Michael O'Shea</u>     | <u>Fiscal Officer</u>     |
| <u>Denise Vallancourt</u> | <u>Accounting Manager</u> |

(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 Secretary of the Corporation this 25th day of February, 2013

Nancy Guthrie  
Nancy Guthrie, Secretary

STATE OF New Hampshire  
COUNTY OF Hillsborough

On this the 25th day of February, 2013, before me, Diane P. Erikson the undersigned officer, personally appeared, Nancy Guthrie who acknowledged herself to be the Secretary of Southern New Hampshire Services, Inc., a corporation, and that she 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.

Diane P. Erikson  
Notary Public

SEAL

My Commission expires:





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
1/7/2013

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 be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|   |   |
|---|---|
| PRODUCER<br>FIAI/Cross Ins-Manchester<br>1100 Elm Street<br><br>Manchester NH 03101 | CONTACT NAME: Karen Shaughnessy                                   |
|   | PHONE (A/C No. Ext): (603) 669-3218 FAX (A/C No.): (603) 645-4331 |
|   | E-MAIL ADDRESS: kshaughnessy@crossagency.com                      |
|   | INSURER(S) AFFORDING COVERAGE                                     |
|   | INSURER A: Philadelphia Ins Co                                    |
| INSURED<br>Southern NH Services<br>P.O. Box 5040<br><br>Manchester NH 03108         | INSURER B: MEMIC Indemnity Company 11030                          |
|   | INSURER C:  |
|   | INSURER D:  |
|   | INSURER E:  |
|   | INSURER F:  |

COVERAGES CERTIFICATE NUMBER: 12-13 All lines REVISION NUMBER:

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

| INSR LTR | TYPE OF INSURANCE   | ADDITIONAL SUBR INSR                         | WVD | POLICY NUMBER  | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|---|--|-----|--|-------------------------|-------------------------|--|
| A        | <b>GENERAL LIABILITY</b>  |  |     | PHPK959421   | 12/31/2012              | 12/31/2013              | EACH OCCURRENCE \$ 1,000,000   |
|          | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY  |  |     |  |                         |                         | DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000                                     |
|          | <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  |  |     |  |                         |                         | MED EXP (Any one person) \$ 10,000   |
|          | <input checked="" type="checkbox"/> Employee Benefits   |  |     |  |                         |                         | PERSONAL & ADV INJURY \$ 1,000,000   |
|          | <input checked="" type="checkbox"/> Professional Liab   |  |     |  |                         |                         | GENERAL AGGREGATE \$ 2,000,000   |
|          | GEN'L AGGREGATE LIMIT APPLIES PER:<br><input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC |  |     |  |                         |                         | PRODUCTS - COMP/OP AGG \$ 2,000,000  |
| A        | <b>AUTOMOBILE LIABILITY</b>   |  |     | PHPK959421   | 12/31/2012              | 12/31/2013              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000   |
|          | <input checked="" type="checkbox"/> ANY AUTO  |  |     |  |                         |                         | BODILY INJURY (Per person) \$  |
|          | <input type="checkbox"/> ALL OWNED AUTOS  | <input type="checkbox"/> SCHEDULED AUTOS     |     |  |                         |                         | BODILY INJURY (Per accident) \$  |
|          | <input type="checkbox"/> HIRED AUTOS  | <input type="checkbox"/> NON-OWNED AUTOS     |     |  |                         |                         | PROPERTY DAMAGE (Per accident) \$  |
|          |   |  |     |  |                         |                         | Underinsured motorist \$ 1,000,000   |
|          |   |  |     |  |                         |                         | EACH OCCURRENCE \$ 5,000,000   |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR   |  |     | PHUB406269   | 12/31/2012              | 12/31/2013              | AGGREGATE \$   |
|          | <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE   |  |     |  |                         |                         | \$   |
| B        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>  |  |     | 3102801290<br>(3a.) ME & NH<br>All officers included | 12/31/2012              | 12/31/2013              | <input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER |
|          | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below              | Y/N<br><input checked="" type="checkbox"/> N | N/A |  |                         |                         | E.L. EACH ACCIDENT \$ 500,000  |
|          |   |  |     |  |                         |                         | E.L. DISEASE - EA EMPLOYEE \$ 500,000  |
|          |   |  |     |  |                         |                         | E.L. DISEASE - POLICY LIMIT \$ 500,000   |
| A        | Crime   |  |     | PHPK959421   | 12/31/2012              | 12/31/2013              | Fidelity \$250,000   |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
Refer to policy for exclusionary endorsements and special provisions.

|  |  |
|--|--|
| <b>CERTIFICATE HOLDER</b>  | <b>CANCELLATION</b>  |
| NH Dept of Health & Human Services<br>Office of Minority Health &<br>Refugee Affairs<br>97 Pleasant Street<br>Thayer Building<br>Concord, NH 03301 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
|  | AUTHORIZED REPRESENTATIVE  |
|  | Laura Perrin/JSC <i>Laura Perrin</i>   |

## **IMPORTANT**

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

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).

## **DISCLAIMER**

This Certificate of Insurance does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.

**Southern New Hampshire Services, Inc.**

**Independent Auditors' Report  
and  
Management's Financial Statements**

**July 31, 2011**

**Ron L. Beaulieu & Company**

**CERTIFIED PUBLIC ACCOUNTANTS**

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**JULY 31, 2011**

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# Ron L. Beaulieu & Company

## CERTIFIED PUBLIC ACCOUNTANTS

[www.rlbco.com](http://www.rlbco.com)  
[accting@rlbco.com](mailto:accting@rlbco.com)

41 Bates Street  
Portland, Maine 04103

Tel: (207) 775-1717  
Fax: (207) 775-7103

### INDEPENDENT AUDITORS' REPORT

April 30, 2012

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

We have audited the accompanying combined statements of financial position of Southern New Hampshire Services, Inc., as of July 31, 2011 and 2010, and the related combined statements of activities, functional expenses, and cash flows for the years then ended. These combined financial statements are the responsibility of Southern New Hampshire Services, Inc.'s management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our 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. as of July 31, 2011 and 2010, and the changes in its assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2012, on our consideration of Southern New Hampshire Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Certified Public Accountants

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENTS OF FINANCIAL POSITION**  
**JULY 31,**

| <b>ASSETS</b>                                | <b>2011</b>          | <b>2010</b>          |
|--|----------------------|----------------------|
| <b>CURRENT ASSETS</b>                        |                      |                      |
| Cash   | \$ 5,429,806         | \$ 6,672,606         |
| Investments                                  | 2,198,292            | 1,633,892            |
| Contracts receivable (net)                   | 5,204,746            | 2,764,314            |
| Accounts receivable (net)                    | 332,885              | 75,546               |
| Prepaid expenses                             | 323,053              | 287,283              |
| Total current assets                         | 13,488,782           | 11,433,641           |
| <b>FIXED ASSETS</b>                          |                      |                      |
| Land   | 5,185,679            | 4,426,539            |
| Buildings and improvements                   | 61,189,023           | 57,728,349           |
| Vehicles and equipment                       | 1,946,917            | 1,822,699            |
| Construction in progress                     | 159,500              | -                    |
| Total fixed assets                           | 68,481,119           | 63,977,587           |
| Less - accumulated depreciation              | (17,005,299)         | (15,287,665)         |
| Net fixed assets                             | 51,475,820           | 48,689,922           |
| <b>OTHER ASSETS</b>                          |                      |                      |
| Restricted cash                              | 3,060,135            | 2,739,804            |
| Miscellaneous other assets                   | 298,844              | 161,934              |
| Total other assets                           | 3,358,979            | 2,901,738            |
| <b>TOTAL ASSETS</b>                          | <b>\$ 68,323,581</b> | <b>\$ 63,025,301</b> |
| <b>LIABILITIES AND NET ASSETS</b>            |                      |                      |
| <b>CURRENT LIABILITIES</b>                   |                      |                      |
| Accounts payable                             | \$ 642,582           | \$ 2,135,115         |
| Accrued payroll and payroll taxes            | 520,066              | 438,472              |
| Accrued compensated absences                 | 758,027              | 521,115              |
| Accrued other liabilities                    | 272,512              | 346,941              |
| Deferred revenue                             | 3,396,775            | 2,779,289            |
| Over applied overhead                        | 388,599              | 252,947              |
| Tenant security deposits                     | 265,336              | 217,027              |
| Current portion of long-term debt            | 172,602              | 163,091              |
| Total current liabilities                    | 6,416,499            | 6,853,997            |
| <b>LONG-TERM DEBT</b> , less current portion | 58,720,030           | 55,207,385           |
| <b>TOTAL LIABILITIES</b>                     | 65,136,529           | 62,061,382           |
| <b>NET ASSETS</b>                            |                      |                      |
| Unrestricted                                 | 3,187,052            | 963,919              |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>      | <b>\$ 68,323,581</b> | <b>\$ 63,025,301</b> |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JULY 31,**

|  | <u>2011</u>         | <u>2010</u>       |
|--|---------------------|-------------------|
| <b>REVENUES</b>                          |                     |                   |
| Grant/contract support                   | \$ 34,848,866       | \$ 35,270,125     |
| Program service fees                     | 263,104             | 508,070           |
| Local funding                            | 70,574              | 109,795           |
| Rental income                            | 6,051,491           | 5,592,886         |
| Gifts and contributions                  | 333,403             | 331,521           |
| Special events and activities            | 26,436              | 130,640           |
| Memberships                              | 22,983              | 62,622            |
| Interest income                          | 14,818              | 13,004            |
| Unrealized gain (loss) on investments    | 160,288             | 173,193           |
| Revenue from commercial products         | 8,993               | 66,190            |
| In-kind                                  | 1,034,912           | 1,116,492         |
| Transfer from RCA acquisition            | 1,582,641           | -                 |
| Miscellaneous                            | 1,534,799           | 1,341,400         |
| <b>TOTAL REVENUES</b>                    | <u>45,953,308</u>   | <u>44,715,938</u> |
| <b>EXPENSES</b>                          |                     |                   |
| Program services:                        |                     |                   |
| Child Development                        | 6,169,774           | 6,295,743         |
| Community Services                       | 1,525,600           | 2,302,708         |
| Economic and Workforce Development       | 10,254,199          | 10,374,648        |
| Energy                                   | 13,683,598          | 14,432,976        |
| Hispanic-Latino Community Services       | 437,761             | 404,235           |
| Housing and Homeless                     | 75,163              | 72,385            |
| Nutrition and Health                     | 1,660,271           | 1,471,717         |
| Special Projects                         | 617,939             | 954,234           |
| Volunteer Services                       | 181,568             | 219,943           |
| SNHS Management Corporation              | 1,202,170           | 1,147,200         |
| Housing Corporations                     | 6,406,742           | 5,875,282         |
| Total program services                   | <u>42,214,785</u>   | <u>43,551,071</u> |
| Support services:                        |                     |                   |
| Management and general                   | 1,515,390           | 1,498,709         |
| <b>TOTAL EXPENSES</b>                    | <u>43,730,175</u>   | <u>45,049,780</u> |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | 2,223,133           | (333,842)         |
| <b>NET ASSETS - AUGUST 1</b>             | <u>963,919</u>      | <u>1,297,761</u>  |
| <b>NET ASSETS - JULY 31</b>              | <u>\$ 3,187,052</u> | <u>\$ 963,919</u> |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JULY 31, 2011**

|                                | Program Services    |                     |                                |                      |                                  |                      |                      |
|--------------------------------|---------------------|---------------------|--------------------------------|----------------------|----------------------------------|----------------------|----------------------|
|                                | Child Development   | Community Services  | Economic Workforce Development | Energy               | Hispanic-Lat. Community Services | Housing and Homeless | Nutrition and Health |
| Payroll                        | \$ 3,128,764        | \$ 862,834          | \$ 2,045,485                   | \$ 1,313,574         | \$ 263,081                       | \$ 49,391            | \$ 816,761           |
| Payroll taxes                  | 304,278             | 74,031              | 183,534                        | 126,616              | 28,005                           | 5,175                | 81,987               |
| Fringe benefits                | 698,413             | 119,913             | 282,074                        | 263,937              | 27,601                           | 12,841               | 124,866              |
| Workers comp. insurance        | 25,466              | 5,086               | 4,318                          | 8,193                | 1,306                            | 727                  | 10,036               |
| Retirement benefits            | 133,923             | 54,141              | 99,129                         | 72,854               | 3,378                            | -                    | 27,621               |
| Consultant and contractual     | 59,869              | 63,742              | 4,459,078                      | 3,243,045            | 23,336                           | 209                  | 18,585               |
| Travel and transportation      | 38,605              | 25,320              | 61,809                         | 74,496               | 14,453                           | 2,167                | 44,376               |
| Conferences and meetings       | 657                 | 14,218              | 7,402                          | 19,116               | 385                              | -                    | 675                  |
| Occupancy                      | 378,874             | 26,197              | 753,931                        | 65,653               | 49,369                           | 1,906                | 105,370              |
| Advertising                    | 2,894               | 2,143               | 766                            | 3,322                | -                                | -                    | 4,154                |
| Supplies                       | 142,912             | 30,605              | 50,537                         | 36,908               | 3,362                            | 43                   | 49,877               |
| Equip. rentals and maintenance | 18,806              | 5,073               | 25,022                         | 35,118               | 544                              | -                    | 17,397               |
| Insurance                      | 8,065               | 46,252              | 2,227                          | 20,669               | -                                | -                    | 5,709                |
| Telephone                      | 39,877              | 23,154              | 53,915                         | 34,280               | 6,222                            | 1,185                | 30,375               |
| Postage                        | 3,609               | 1,675               | 2,541                          | 36,373               | 119                              | -                    | 3,283                |
| Printing and publications      | 6,445               | 5,630               | -                              | 1,103                | 699                              | -                    | -                    |
| Subscriptions                  | -                   | 2,443               | -                              | -                    | -                                | -                    | -                    |
| Program support                | -                   | 76,923              | 325                            | -                    | -                                | -                    | -                    |
| Interest                       | 17,368              | -                   | -                              | -                    | -                                | -                    | -                    |
| Depreciation                   | 34,559              | 5,609               | 6,357                          | 15,216               | 2,706                            | -                    | 15,578               |
| Assistance to clients          | 520                 | -                   | 1,845,643                      | 8,292,950            | -                                | 1,452                | 55,553               |
| Other direct expense           | 85,881              | 28,051              | 366,004                        | 19,672               | -                                | -                    | 242,392              |
| Miscellaneous                  | 5,077               | 52,560              | 4,102                          | 503                  | 13,195                           | 67                   | 5,676                |
| In-kind                        | 1,034,912           | -                   | -                              | -                    | -                                | -                    | -                    |
| Loss on disposal of assets     | -                   | -                   | -                              | -                    | -                                | -                    | -                    |
| Indirect costs                 | -                   | -                   | -                              | -                    | -                                | -                    | -                    |
| <b>TOTAL</b>                   | <b>\$ 6,169,774</b> | <b>\$ 1,525,600</b> | <b>\$ 10,254,199</b>           | <b>\$ 13,683,598</b> | <b>\$ 437,761</b>                | <b>\$ 75,163</b>     | <b>\$ 1,660,271</b>  |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JULY 31, 2011**

|                                | Program Services    |                       |                           |                           |                         |                              | Total<br>Program<br>Services | Support<br>Services<br>Management<br>and<br>General | Total<br>Expenses |
|--------------------------------|---------------------|-----------------------|---------------------------|---------------------------|-------------------------|------------------------------|------------------------------|---|-------------------|
|                                | Special<br>Projects | Volunteer<br>Services | SNHS                      |                           | Housing<br>Corporations | Total<br>Program<br>Services |                              |   |                   |
|                                |                     |                       | Management<br>Corporation | Management<br>Corporation |                         |                              |                              |   |                   |
| Payroll                        | \$ 103,320          | \$ 126,251            | \$ 296,670                | \$ 1,282,081              | \$ 10,288,212           | \$ 875,409                   | \$ 11,163,621                |   |                   |
| Payroll taxes                  | 10,530              | 11,912                | 20,375                    | 122,230                   | 968,673                 | 69,097                       | 1,037,770                    |   |                   |
| Fringe benefits                | 4,660               | 16,057                | 48,600                    | 263,513                   | 1,862,475               | 106,749                      | 1,969,224                    |   |                   |
| Workers comp. insurance        | 1,132               | 265                   | 3,671                     | 36,365                    | 96,565                  | 4,701                        | 101,266                      |   |                   |
| Retirement benefits            | 7,765               | 6,289                 | 18,590                    | 90,011                    | 513,701                 | 79,898                       | 593,599                      |   |                   |
| Consultant and contractual     | 395,055             | 5,100                 | 75,990                    | 169,477                   | 8,513,486               | 120,763                      | 8,634,249                    |   |                   |
| Travel and transportation      | 5,888               | 2,103                 | 117,651                   | 19,902                    | 406,770                 | 7,421                        | 414,191                      |   |                   |
| Conferences and meetings       | 25,098              | 90                    | 40,054                    | 2,831                     | 110,526                 | 844                          | 111,370                      |   |                   |
| Occupancy                      | 7,156               | -                     | 207,801                   | 2,220,267                 | 3,816,524               | 56,158                       | 3,872,682                    |   |                   |
| Advertising                    | -                   | -                     | -                         | 1,401                     | 14,680                  | 765                          | 15,445                       |   |                   |
| Supplies                       | 588                 | 2,545                 | 2,819                     | 28,091                    | 348,287                 | 30,411                       | 378,698                      |   |                   |
| Equip. rentals and maintenance | 218                 | 170                   | 36,511                    | 2,663                     | 141,522                 | 584                          | 142,106                      |   |                   |
| Insurance                      | -                   | 1,843                 | 21,902                    | 365,833                   | 472,500                 | 6,253                        | 478,753                      |   |                   |
| Telephone                      | 2,359               | 2,286                 | 6,615                     | 54,994                    | 255,262                 | 9,778                        | 265,040                      |   |                   |
| Postage                        | 174                 | 1,735                 | 538                       | 5,778                     | 55,825                  | 16,046                       | 71,871                       |   |                   |
| Printing and publications      | 4,700               | 447                   | -                         | -                         | 19,024                  | 1,447                        | 20,471                       |   |                   |
| Subscriptions                  | -                   | -                     | -                         | -                         | 2,443                   | -                            | 2,443                        |   |                   |
| Program support                | -                   | -                     | -                         | -                         | 77,248                  | -                            | 77,248                       |   |                   |
| Interest                       | -                   | -                     | 43,248                    | 207,648                   | 268,264                 | -                            | 268,264                      |   |                   |
| Depreciation                   | 6,000               | -                     | 193,550                   | 1,518,539                 | 1,798,114               | 626                          | 1,798,740                    |   |                   |
| Assistance to clients          | 41,190              | -                     | 44,435                    | -                         | 10,281,743              | -                            | 10,281,743                   |   |                   |
| Other direct expense           | -                   | 586                   | 25                        | 3,806                     | 746,417                 | 3,941                        | 750,358                      |   |                   |
| Miscellaneous                  | 2,106               | 3,889                 | 23,125                    | 6,741                     | 117,041                 | 853                          | 117,894                      |   |                   |
| In-kind                        | -                   | -                     | -                         | -                         | 1,034,912               | -                            | 1,034,912                    |   |                   |
| Loss on disposal of assets     | -                   | -                     | -                         | 4,571                     | 4,571                   | -                            | 4,571                        |   |                   |
| Indirect costs                 | -                   | -                     | -                         | -                         | -                       | 123,646                      | 123,646                      |   |                   |
| <b>TOTAL</b>                   | <b>\$ 617,939</b>   | <b>\$ 181,568</b>     | <b>\$ 1,202,170</b>       | <b>\$ 6,406,742</b>       | <b>\$ 42,214,785</b>    | <b>\$ 1,515,390</b>          | <b>\$ 43,730,175</b>         |   |                   |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JULY 31, 2010**

|                                | Program Services    |                     |                                |                      |                                  |                      |                      |
|--------------------------------|---------------------|---------------------|--------------------------------|----------------------|----------------------------------|----------------------|----------------------|
|                                | Child Development   | Community Services  | Economic Workforce Development | Energy               | Hispanic-Lat. Community Services | Housing and Homeless | Nutrition and Health |
| Payroll                        | \$ 3,006,275        | \$ 1,341,405        | \$ 1,971,760                   | \$ 1,416,850         | \$ 220,344                       | \$ 49,387            | \$ 739,570           |
| Payroll taxes                  | 280,331             | 123,955             | 174,242                        | 130,176              | 22,861                           | 4,794                | 70,174               |
| Fringe benefits                | 581,143             | 171,383             | 244,317                        | 256,114              | 25,518                           | 12,026               | 116,435              |
| Workers comp. insurance        | 28,847              | 12,666              | 5,368                          | 11,143               | 1,496                            | 917                  | 12,082               |
| Retirement benefits            | 121,828             | 58,914              | 97,586                         | 64,841               | 417                              | 114                  | 24,257               |
| Consultant and contractual     | 92,581              | 72,705              | 4,177,399                      | 1,876,004            | 47,477                           | 204                  | 8,056                |
| Travel and transportation      | 37,845              | 41,120              | 54,730                         | 77,225               | 7,721                            | 3,278                | 36,384               |
| Conferences and meetings       | 419                 | 31,382              | 8,190                          | 19,464               | 1,257                            | 50                   | 1,120                |
| Occupancy                      | 478,247             | 30,255              | 340,036                        | 68,726               | 46,086                           | 62                   | 104,079              |
| Advertising                    | 2,411               | 7,169               | 44                             | 574                  | -                                | -                    | -                    |
| Supplies                       | 280,389             | 20,080              | 64,757                         | 83,648               | 9,580                            | 143                  | 54,658               |
| Equip. rentals and maintenance | 18,692              | 94,536              | 15,425                         | 46,637               | 3,907                            | -                    | 8,875                |
| Insurance                      | 8,328               | 40,836              | 480                            | 19,166               | -                                | -                    | 6,676                |
| Telephone                      | 38,929              | 15,730              | 48,810                         | 51,847               | 6,520                            | 1,384                | 29,246               |
| Postage                        | 3,869               | 2,428               | 2,587                          | 39,743               | 88                               | -                    | 2,195                |
| Printing and publications      | 6,871               | 4,692               | -                              | 2,115                | 655                              | -                    | 149                  |
| Subscriptions                  | -                   | 2,806               | -                              | -                    | -                                | -                    | -                    |
| Program support                | -                   | 86,588              | 597                            | -                    | -                                | -                    | -                    |
| Interest                       | -                   | -                   | -                              | -                    | -                                | -                    | 1,759                |
| Depreciation                   | 33,378              | 9,910               | 8,674                          | 20,488               | 2,816                            | -                    | 16,245               |
| Assistance to clients          | 4,414               | 2,239               | 3,146,688                      | 10,240,281           | -                                | -                    | 11,973               |
| Other direct expense           | 134,333             | 5,944               | 9,638                          | 7,471                | -                                | -                    | 223,119              |
| Miscellaneous                  | 20,121              | 125,965             | 3,320                          | 463                  | 7,492                            | 26                   | 4,665                |
| In-kind                        | 1,116,492           | -                   | -                              | -                    | -                                | -                    | -                    |
| Loss on disposal of assets     | -                   | -                   | -                              | -                    | -                                | -                    | -                    |
| Indirect costs                 | -                   | -                   | -                              | -                    | -                                | -                    | -                    |
| <b>TOTAL</b>                   | <b>\$ 6,295,743</b> | <b>\$ 2,302,708</b> | <b>\$ 10,374,648</b>           | <b>\$ 14,432,976</b> | <b>\$ 404,235</b>                | <b>\$ 72,385</b>     | <b>\$ 1,471,717</b>  |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JULY 31, 2010**

|                                | Program Services    |                       |                           |                           |                         | Total<br>Program<br>Services | Support<br>Services<br>Management<br>and<br>General | Total<br>Expenses |
|--------------------------------|---------------------|-----------------------|---------------------------|---------------------------|-------------------------|------------------------------|---|-------------------|
|                                | Special<br>Projects | Volunteer<br>Services | SNHS                      |                           | Housing<br>Corporations |                              |   |                   |
|                                |                     |                       | Management<br>Corporation | Management<br>Corporation |                         |                              |   |                   |
| Payroll                        | \$ 243,396          | \$ 147,123            | \$ 265,598                | \$ 1,191,236              | \$ 10,592,944           | \$ 766,877                   | \$ 11,359,821                                       |                   |
| Payroll taxes                  | 23,286              | 13,748                | 16,868                    | 108,965                   | 969,400                 | 59,992                       | 1,029,392   |                   |
| Fringe benefits                | 14,313              | 21,166                | 51,551                    | 223,402                   | 1,717,368               | 86,083                       | 1,803,451   |                   |
| Workers comp. insurance        | 3,454               | 396                   | 2,925                     | 38,501                    | 117,795                 | 4,542                        | 122,337   |                   |
| Retirement benefits            | 15,408              | 6,404                 | 12,219                    | 75,811                    | 477,799                 | 73,190                       | 550,989   |                   |
| Consultant and contractual     | 496,479             | 6,035                 | 137,144                   | 121,719                   | 7,035,803               | 122,414                      | 7,158,217   |                   |
| Travel and transportation      | 41,792              | 3,067                 | 94,144                    | 14,882                    | 412,188                 | 6,163                        | 418,351   |                   |
| Conferences and meetings       | 28,521              | 2,795                 | 35,509                    | 2,468                     | 131,175                 | 745                          | 131,920   |                   |
| Occupancy                      | 19,913              | 80                    | 123,652                   | 2,013,218                 | 3,224,354               | 55,033                       | 3,279,387   |                   |
| Advertising                    | -                   | -                     | -                         | 939                       | 11,137                  | 765                          | 11,902  |                   |
| Supplies                       | 3,688               | 3,937                 | 6,591                     | 35,156                    | 562,627                 | 24,031                       | 586,658   |                   |
| Equip. rentals and maintenance | 380                 | 305                   | 4,163                     | 1,429                     | 194,349                 | 960                          | 195,309   |                   |
| Insurance                      | 572                 | 1,772                 | 25,226                    | 331,788                   | 434,844                 | 1,069                        | 435,913   |                   |
| Telephone                      | 10,033              | 3,552                 | 6,792                     | 56,257                    | 269,100                 | 11,880                       | 280,980   |                   |
| Postage                        | 279                 | 1,657                 | 791                       | 5,803                     | 59,440                  | 16,457                       | 75,897  |                   |
| Printing and publications      | 309                 | 500                   | -                         | -                         | 15,291                  | 48                           | 15,339  |                   |
| Subscriptions                  | -                   | -                     | -                         | -                         | 2,806                   | 145                          | 2,951   |                   |
| Program support                | -                   | (102)                 | -                         | -                         | 87,083                  | -                            | 87,083  |                   |
| Interest                       | -                   | -                     | 50,935                    | 210,991                   | 263,685                 | -                            | 263,685   |                   |
| Depreciation                   | 8,788               | -                     | 171,697                   | 1,383,907                 | 1,655,903               | 626                          | 1,656,529   |                   |
| Assistance to clients          | 40,920              | -                     | 30,043                    | -                         | 13,476,558              | -                            | 13,476,558  |                   |
| Other direct expense           | 383                 | 726                   | 247                       | 11,712                    | 393,573                 | 3,356                        | 396,929   |                   |
| Miscellaneous                  | 2,320               | 6,782                 | 111,105                   | 4,340                     | 286,599                 | 1,062                        | 287,661   |                   |
| In-kind                        | -                   | -                     | -                         | -                         | 1,116,492               | -                            | 1,116,492   |                   |
| Loss on disposal of assets     | -                   | -                     | -                         | 42,758                    | 42,758                  | -                            | 42,758  |                   |
| Indirect costs                 | -                   | -                     | -                         | -                         | -                       | 263,271                      | 263,271   |                   |
| <b>TOTAL</b>                   | <b>\$ 954,234</b>   | <b>\$ 219,943</b>     | <b>\$ 1,147,200</b>       | <b>\$ 5,875,282</b>       | <b>\$ 43,551,071</b>    | <b>\$ 1,498,709</b>          | <b>\$ 45,049,780</b>                                |                   |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JULY 31,**

|  | <b>2011</b>         | <b>2010</b>         |
|--|---------------------|---------------------|
| <b>OPERATING ACTIVITIES</b>  |                     |                     |
| Change in net assets   | \$ 2,223,133        | \$ (333,842)        |
| Adjustments to reconcile change in net assets to net cash provided by operating activities |                     |                     |
| Depreciation   | 1,798,740           | 1,656,529           |
| Loss on disposal of assets   | 4,571               | 42,758              |
| Unrealized (gain) loss on investments  | (160,288)           | (173,193)           |
| Changes in operating assets and liabilities  |                     |                     |
| (Increase) decrease in contracts receivable  | (2,440,432)         | 118,207             |
| (Increase) decrease in prepaid expenses  | (35,770)            | (21,482)            |
| (Increase) decrease in accounts receivable   | (257,339)           | 42,716              |
| Increase (decrease) in accounts payable  | (1,492,533)         | 1,383,055           |
| Increase (decrease) in accrued payroll and payroll taxes                                   | 81,594              | 59,838              |
| Increase (decrease) in accrued comp. absences  | 236,912             | 28,561              |
| Increase (decrease) in accrued other liabilities   | (74,429)            | 140,707             |
| Increase (decrease) in deferred revenue  | 617,486             | 1,289,354           |
| Increase (decrease) in over applied overhead   | 135,652             | -                   |
| Increase (decrease) in tenant security deposits  | 48,309              | 7,775               |
| <b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>                                    | <b>685,606</b>      | <b>4,240,983</b>    |
| <b>INVESTING ACTIVITIES</b>  |                     |                     |
| Purchase of fixed assets   | (4,589,209)         | (7,338,341)         |
| Purchase of investments  | (404,112)           | (200,001)           |
| Proceeds from sale of investments  | -                   | -                   |
| Other financing activities   | (136,910)           | 5,338               |
| <b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>                                    | <b>(5,130,231)</b>  | <b>(7,533,004)</b>  |
| <b>FINANCING ACTIVITIES</b>  |                     |                     |
| Proceeds from long-term debt   | 3,688,047           | 6,484,458           |
| Payments on long-term debt   | (165,891)           | (132,084)           |
| <b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>                                    | <b>3,522,156</b>    | <b>6,352,374</b>    |
| <b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>                                    | <b>(922,469)</b>    | <b>3,060,353</b>    |
| <b>CASH AND CASH EQUIVALENTS - AUGUST 1</b>  | <b>9,412,410</b>    | <b>6,352,057</b>    |
| <b>CASH AND CASH EQUIVALENTS - JULY 31</b>   | <b>\$ 8,489,941</b> | <b>\$ 9,412,410</b> |
| <b>RECONCILIATION OF CASH BALANCE TO STATEMENTS OF FINANCIAL POSITION</b>                  |                     |                     |
| Cash   | 5,429,806           | 6,672,606           |
| Restricted cash  | 3,060,135           | 2,739,804           |
| Total cash   | <b>\$ 8,489,941</b> | <b>\$ 9,412,410</b> |
| <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>                                    |                     |                     |
| Cash paid during the year for:   |                     |                     |
| Interest   | <b>\$ 268,264</b>   | <b>\$ 263,685</b>   |

See accompanying independent auditors' report and notes to financial statements.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

Southern New Hampshire Services, Inc. is an umbrella agency that offers an array of services to the elderly, disabled, and low-income households in Hillsborough County, New Hampshire. The Corporation'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 service and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. Services are provided through:

|                                       |  |
|---------------------------------------|--|
| Southern New Hampshire Services, Inc. | Rural Housing for the Elderly, Inc.      |
| SNHS Management Corporation           | Rural Housing for the Elderly II, Inc.   |
| SNHS Elderly Housing, Inc.            | Sundial Elderly Housing, Inc.            |
| SNHS Elderly Housing II, Inc.         | SNHS Ashland Elderly Housing, Inc.       |
| SNHS Elderly Housing III, Inc.        | SNHS Farmington Elderly Housing, Inc.    |
| SNHS Elderly Housing IV, Inc.         | SNHS Greenfield Elderly Housing, Inc.    |
| SNHS Elderly Housing V, Inc.          | SNHS North Berwick Elderly Housing, Inc. |
| SNHS Elderly Housing VI, Inc.         | SNHS Northwood Elderly Housing, Inc.     |
| SNHS Elderly Housing VII, Inc.        | SNHS Pittsburg Elderly Housing, Inc.     |
| SNHS Elderly Housing VIII, Inc.       | SNHS Raymond Elderly Housing, Inc.       |
| SNHS Elderly Housing IX, Inc.         |  |

Basis of Presentation

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles, which recognizes revenue when earned and expenses as incurred.

Combined Financial Statements

All significant interagency items and transactions have been eliminated from the basic financial statements. The financial statements include the accounts of:

|                                       |  |
|---------------------------------------|--|
| Southern New Hampshire Services, Inc. | Rural Housing for the Elderly, Inc.      |
| SNHS Management Corporation           | Rural Housing for the Elderly II, Inc.   |
| SNHS Elderly Housing, Inc.            | Sundial Elderly Housing, Inc.            |
| SNHS Elderly Housing II, Inc.         | SNHS Ashland Elderly Housing, Inc.       |
| SNHS Elderly Housing III, Inc.        | SNHS Farmington Elderly Housing, Inc.    |
| SNHS Elderly Housing IV, Inc.         | SNHS Greenfield Elderly Housing, Inc.    |
| SNHS Elderly Housing V, Inc.          | SNHS North Berwick Elderly Housing, Inc. |
| SNHS Elderly Housing VI, Inc.         | SNHS Northwood Elderly Housing, Inc.     |
| SNHS Elderly Housing VII, Inc.        | SNHS Pittsburg Elderly Housing, Inc.     |
| SNHS Elderly Housing VIII, Inc.       | SNHS Raymond Elderly Housing, Inc.       |
| SNHS Elderly Housing IX, Inc.         |  |

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Acquisition

On July 1, 2011, Rockingham Community Action (RCA), a New Hampshire corporation, was acquired by the Corporation. The merger is classified as an acquisition by SNHS of RCA for no monetary consideration. The Corporation assumed all the assets, rights, powers, properties, debts, liabilities and obligations of RCA with the exception of the Head Start program which will be transfer to the Corporation on December 31, 2011. All other grants have been transferred or assigned to SNHS as of July 1, 2011. The acquisition will be recorded in two phases, one was recorded on July 1, 2011, and two, the balance of the assets will be transferred after the 2012 grant activities are finalized for the grants that are continuing with RCA.

The following is the fair value of the assets and liabilities that were recognized and transferred from RCA:

|                                   |                     |
|-----------------------------------|---------------------|
| <b>CURRENT ASSETS</b>             |                     |
| Cash                              | \$ 17,745           |
| Accounts receivable (net)         | 1,589,548           |
| Prepaid expenses                  | -                   |
| Total current assets              | <u>1,607,293</u>    |
| <b>FIXED ASSETS</b>               |                     |
| Real estate                       | 605,131             |
| Vehicles and equipment            | 46,280              |
| Total fixed assets                | <u>651,411</u>      |
| Less - accumulated depreciation   | -                   |
| Net fixed assets                  | <u>651,411</u>      |
| <b>OTHER ASSETS</b>               |                     |
| Restricted cash                   | 35,488              |
| Investment in limited partnership | 137,555             |
| Total other assets                | <u>173,043</u>      |
| <b>TOTAL ASSETS</b>               | <u>2,431,747</u>    |
| <b>CURRENT LIABILITIES</b>        |                     |
| Accounts payable                  | 14,705              |
| Accrued payroll and payroll taxes | -                   |
| Accrued expenses                  | 1,774               |
| Accrued compensated absences      | 162,951             |
| Deferred revenue                  | 387,594             |
| Due to other corporations         | 249,287             |
| Tenant deposits                   | 15,556              |
| Other reserves                    | 17,239              |
| Total current liabilities         | <u>849,106</u>      |
| <b>TOTAL LIABILITIES</b>          | <u>849,106</u>      |
| <b>NET ASSETS</b>                 | <u>\$ 1,582,641</u> |

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JULY 31, 2011 AND 2010

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts 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.

None of the estimates used in preparing the financial statements are significant.

Cash equivalents

For the purpose of the statement of cash flows, the Corporation considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Allowance for Doubtful Accounts

The contracts receivable allowance for doubtful accounts is based upon management's assessment of the credit history with customers having outstanding balances and current relationships with them.

The accounts receivable allowance for doubtful accounts is based upon an analysis of the aged accounts receivable listing.

Fixed asset acquisitions

Fixed assets acquired by the Corporation are capitalized at cost and depreciated over their estimated useful lives on a straight-line method. It is the Corporation's policy to capitalize expenditures for these items in excess of \$5,000.

Fixed assets purchased with grant funds are owned by the Corporation 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.

In-kind

In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Corporation during the current fiscal year.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 2 - CASH**

The Corporation maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Corporation entered into an agreement with its principal banking partner to collateralize all deposits in excess of the FDIC insurance limitation. Therefore, as of July 31, 2011 and 2010, there are no uninsured cash balances. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

**NOTE 3 - RESTRICTED CASH**

The housing projects are required to set aside amounts for the replacement of property and other expenditures. These amounts are set aside in separate accounts and generally are not available for operating purposes.

The housing projects are also required to put any surplus cash into a separate account. These accounts are also not available for operating purposes.

**NOTE 4 - ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS**

The allowance for uncollectible contracts receivable was estimated to be \$0 and \$0 at July 31, 2011 and 2010, respectively.

The allowance for uncollectible accounts receivable was estimated to be \$0 and \$0 at July 31, 2011 and 2010, respectively.

**NOTE 5 - UNRESTRICTED NET ASSETS**

None of the Corporation's net assets are subject to donor-imposed restrictions. Accordingly, all net assets are accounted for as unrestricted net assets.

**NOTE 6 - OPERATING LEASES**

The Corporation leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2011 and 2010 equaled \$950,645 and \$727,660, respectively. The leases expire at various times through August 2015. 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, 2011:

|      |            |
|------|------------|
| 2012 | \$ 212,917 |
| 2013 | 97,679     |
| 2014 | 89,063     |
| 2015 | 69,967     |
| 2016 | -          |

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 7 - INVESTMENTS**

Investments are reported at their fair value at year end. Although the Corporation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at year end.

The fair value measurement establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy has three levels which are described below.

*Level 1 Fair Value Measurements*

The fair values of investments are based on the quoted price reported on the active market for identical assets.

*Level 2 Fair Value Measurements*

The fair values of investments are based on the quoted price reported on the active market for similar assets, or they are based on the quoted price reported on a market that is not active for identical or similar assets.

*Level 3 Fair Value Measurements*

The fair value of certain investments is not actively traded and significant other observable inputs are not available. In this case, management decides what the best valuation technique to use is.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 7 – INVESTMENTS (CONTINUED)**

The investments of the Corporation consisted of the following as of July 31,:

| Description       | Cost        | Fair Value  | 2011   |   |  |
|-------------------|-------------|-------------|--|---|--|
|                   |             |             | Fair value at reporting date                                   |   |  |
|                   |             |             | Quoted prices in active markets for identical assets (Level 1) | Significant other observable inputs (Level 2) | Significant un-observable inputs (Level 3) |
| Equity securities | \$2,087,825 | \$2,198,292 | \$2,198,292  | \$ -  | \$ -                                       |
| Total             | \$2,087,825 | \$2,198,292 | \$2,198,292  | \$ -  | \$ -                                       |

| Description       | Cost        | Fair Value  | 2010   |   |  |
|-------------------|-------------|-------------|--|---|--|
|                   |             |             | Fair value at reporting date                                   |   |  |
|                   |             |             | Quoted prices in active markets for identical assets (Level 1) | Significant other observable inputs (Level 2) | Significant un-observable inputs (Level 3) |
| Equity securities | \$1,687,825 | \$1,633,892 | \$1,633,892  | \$ -  | \$ -                                       |
| Total             | \$1,687,825 | \$1,633,892 | \$1,633,892  | \$ -  | \$ -                                       |

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

|                           | 2011        | 2010        |
|---------------------------|-------------|-------------|
| Fair Value - August 1     | \$1,633,892 | \$1,260,698 |
| Additions                 | 404,112     | 200,001     |
| Distributions             | -           | -           |
| Realized gains (losses)   | -           | -           |
| Unrealized gains (losses) | 160,288     | 173,193     |
| Fair Value - July 31      | \$2,198,292 | \$1,633,892 |

**NOTE 8 - RETIREMENT BENEFITS**

The Corporation has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 5% of their wages, while the Corporation contributes 10% of their wages. The pension expense for the years ended July 31, 2011 and 2010 was \$593,599 and \$550,989, respectively.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 9 - INCOME TAXES**

The Corporation qualifies as an organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Management believes there is no tax on unrelated business income, therefore no income tax provisions have been made in the accompanying financial statements.

**NOTE 10 – CONTINGENT LIEN J. BROWN HOMESTEAD PROPERTY**

In 1999, the Town of Raymond, New Hampshire, conveyed land and buildings to Rockingham Community Action (RCA) for \$1 and a mortgage lien of \$604,418. The buildings contain 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.

RCA granted the Town of Raymond a lien on the property, such lien to be paid from the proceeds of any sale in the event that RCA sells or otherwise conveys the property within 20 years from the date of the mortgage (1999), or if not paid at the time of the sale will run with the land to any subsequent purchaser for the remaining benefit period. This mortgage lien has no scheduled principle or interest payments and is forgivable at a rate of 1/20 each year of the benefit period until it is completely forgiven in year 2019. The current value of this lien at July 31, 2011 is \$271,987.

The appraised value of the land and buildings at the time of the donation was \$220,000. RCA has operated its Raymond Community Action Center at the property since the transfer and plans to continue to do so. Therefore, since RCA has no plans to sell or transfer this property, the contingent mortgage lien liability has not been included on these financial statements.

**NOTE 11 – CONTINGENCIES**

The Corporation receives grant funding from various sources. Under the terms of these agreements, the Corporation 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 Corporation 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.

**NOTE 12 – TRANSFER OF ASSETS**

On January 1, 2011, the Company transferred substantially all assets and operations of SEE Science Center (a Division). The Division's financial position, results of operations and cash flows were separately reported for all periods presented. The 2010 financial information was reclassified to enhance comparability with 2011 information.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 13 - LONG-TERM DEBT**

|  | 2011      | 2010      |
|--|-----------|-----------|
| <u>SNHS, Inc.</u>  |           |           |
| Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. \$2,255 of principal will be forgiven annually for a period of five years if SNHS can demonstrate the service objectives have been achieved. | \$ 11,275 | \$ 11,275 |
| Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in monthly installments of \$3,349 including interest through 2030. Interest is at 4.000%.   | 414,669   | 440,000   |
| <u>SNHS Management Corporation</u>   |           |           |
| Mortgage payable to bank, secured by real estate located on Allds St. Nashua, NH, payable in monthly installments of \$1,789 including interest through 2013. Interest is at 7.500%.   | 36,858    | 56,030    |
| Mortgage payable to bank, secured by real estate located on Pine St., Manchester, NH, payable in monthly installments of \$2,591 including interest through 2017. Interest is at 6.400%.   | 48,180    | 76,156    |
| 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 \$3,090 including interest through 2019. Interest is at 7.960%.  | 198,440   | 218,406   |
| Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in monthly installments of \$3,654 including interest through 2019. Interest is at 7.500%.  | 308,337   | 327,386   |

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JULY 31, 2011 AND 2010

**NOTE 13 - LONG-TERM DEBT (CONTINUED)**

|   | 2011         | 2010         |
|---|--------------|--------------|
| <u>Housing Corporations</u>   |              |              |
| Mortgage payable between HUD and Rural Housing for the Elderly II, Inc., secured by real estate located in Nashua, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.   | \$ 3,167,260 | \$ 3,167,260 |
| Mortgage payable between Key Bank and SNHS Rural Housing for the Elderly, Inc., secured by real estate located in Greenville, NH, payable in monthly installments of \$14,044 including interest through 2040. Interest is at 5.120%.   | 2,552,996    | 2,589,782    |
| Mortgage payable between HUD and SNHS Elderly Housing, Inc., secured by real estate located in Epping, NH, payable in monthly installments of \$7,793 including interest through 2028. Interest is at 9.000%.   | 833,733      | 851,344      |
| Mortgage payable between HUD and Sundial Elderly Housing, Inc., secured by real estate located in Nashua, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is 0.000%.   | 4,278,218    | 4,278,218    |
| Mortgage payable between HUD and SNHS Northwood Elderly Housing, Inc., secured by real estate located in Northwood, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.  | 3,460,700    | 3,460,700    |
| Mortgage payable between the Town of Northwood and SNHS Northwood Elderly Housing, Inc., secured by real estate located in Northwood, NH. Mortgage will be forgiven if real estate remains low income housing for 20 years and the entity does not generate residual receipts. Interest is at 0.000%. | 95,000       | 95,000       |
| Mortgage payable between HUD and SNHS Farmington Elderly Housing, Inc., secured by real estate located in Manchester, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.  | 2,841,617    | 2,841,617    |

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JULY 31, 2011 AND 2010

**NOTE 13 - LONG-TERM DEBT (CONTINUED)**

|   | <u>2011</u>  | <u>2010</u>  |
|---|--------------|--------------|
| Mortgage payable between HUD and SNHS Elderly Housing V, Inc., secured by real estate located in Manchester, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.       | \$ 2,948,706 | \$ 2,948,706 |
| Mortgage payable between HUD and SNHS Elderly Housing II, Inc., secured by real estate located in Rochester, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%        | 2,485,859    | 2,485,859    |
| Mortgage payable between HUD and SNHS Elderly Housing III, Inc., secured by real estate located in Rochester, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.      | 3,518,900    | 3,518,900    |
| Mortgage payable between HUD and SNHS Elderly Housing II, Inc., secured by real estate located in Rochester, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.       | 2,966,900    | 2,966,900    |
| Mortgage payable between HUD and Rural Housing for the Elderly II, Inc., secured by real estate located in Nashua, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%. | 2,410,181    | 2,410,181    |
| Mortgage payable between HUD and SNHS Elderly Housing IV, Inc., secured by real estate located in Nashua, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.          | 4,412,500    | 4,412,500    |
| Mortgage payable between HUD and SNHS Raymond Elderly Housing, Inc., secured by real estate located in Raymond, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.    | 1,720,923    | 1,720,923    |

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JULY 31, 2011 AND 2010

NOTE 13 - LONG-TERM DEBT (CONTINUED)

|   | 2011         | 2010         |
|---|--------------|--------------|
| Mortgage payable between HUD and SNHS Pittsburg Elderly Housing, Inc., secured by real estate located in Pittsburg, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.                              | \$ 1,479,700 | \$ 1,479,700 |
| Mortgage payable between HUD and SNHS North Berwick Elderly Housing, Inc., secured by real estate located in North Berwick, ME. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.                      | 2,016,067    | 2,016,067    |
| Mortgage payable between HUD and SNHS Greenfield Elderly Housing, Inc., secured by real estate located in Greenfield, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.                            | 1,566,333    | 1,566,333    |
| Mortgage payable between NHHFA and SNHS Greenfield Elderly Housing, Inc., secured by real estate located in Greenfield, NH. Mortgage payments are based upon surplus cash. Remaining balance due in 2040 or upon sale of the property. Interest is at 0.000%. | 450,000      | 450,000      |
| Mortgage payable between HUD and SNHS Ashland Housing, Inc., secured by real estate located in Ashland, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.  | 3,426,100    | 3,426,100    |
| Mortgage payable between HUD and SNHS Elderly Housing VI, Inc., secured by real estate located in Bristol, NH. Mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.                                       | 2,719,738    | 2,711,900    |
| Mortgage payable between HUD and SNHS Elderly Housing VII, Inc., secured by real estate located in Manchester, NH. The mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.                               | 5,143,400    | 4,673,233    |

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JULY 31, 2011 AND 2010

NOTE 13 - LONG-TERM DEBT (CONTINUED)

|  | 2011          | 2010          |
|--|---------------|---------------|
| Capital advance between HUD and SNHS Elderly Housing VII, Inc., secured by real estate located in Manchester, NH. The advance is expected to be converted into a mortgage once construction has been completed. The mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%. | \$ 2,089,845  | \$ -          |
| Capital advance between HUD and SNHS Elderly Housing VIII, Inc., secured by real estate located in Campton, NH. The advance is expected to be converted into a mortgage once construction has been completed. The mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.   | 1,020,843     | -             |
| Capital advance between HUD and SNHS Elderly Housing IX, Inc., secured by real estate located in Plymouth, NH. The advance is expected to be converted into a mortgage once construction has been completed. The mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.    | 54,273        | -             |
| Capital advance between HUD and SNHS Elderly Housing X, Inc., secured by real estate located in Woodstock, NH. The advance is expected to be converted into a mortgage once construction has been completed. The mortgage will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.    | 45,081        | -             |
| Total Long Term Debt   | \$ 58,892,632 | \$ 55,370,476 |
| Current portion  | \$ 172,602    | \$ 163,091    |
| Long-term portion  | 58,720,030    | 55,207,385    |
|  | \$ 58,892,632 | \$ 55,370,476 |

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2011 AND 2010**

**NOTE 13 - LONG-TERM DEBT (CONTINUED)**

Principal maturities for long-term debt for the next five subsequent fiscal years from July 31, 2011, are as follows:

|      |    |         |
|------|----|---------|
| 2012 | \$ | 172,602 |
| 2013 |    | 144,835 |
| 2014 |    | 115,784 |
| 2015 |    | 123,523 |
| 2016 |    | 131,910 |

**NOTE 14 - CONCENTRATION OF REVENUES**

The Corporation derives approximately 63% of its total revenues from the State of New Hampshire.

**NOTE 15 - ADVERTISING**

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

**NOTE 16 - MANAGEMENT REVIEW**

Management has reviewed subsequent events as of April 30, 2012, the date the financial statements were available to be issued. At this time, there were no material subsequent events.

**Ron L. Beaulieu & Company**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT ON COMBINING INFORMATION**

April 30, 2012

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

Our report on our audit of the combined financial statements of Southern New Hampshire Services, Inc. for the year ended July 31, 2011 appears on page 1. This audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining information in Schedules A and B, for the year ended July 31, 2011, has been subjected to the auditing procedures applied in the audit of the combined financial statements and is presented for the purposes of additional analysis of the combined financial statements rather than to present the financial position and activities of the individual corporations. Accordingly, we do not express an opinion on the financial position and activities of the individual corporations. However, in our opinion, the combined information in Schedules A and B, for the year ended July 31, 2011, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Certified Public Accountants

## SCHEDULE A

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 10/15/30/40/5<br>0/080/081/82/<br>810/845 | 105   | 110                                 | 120                        |                   |
|---|---|---|-------------------------------------|----------------------------|-------------------|
|   | SNHS<br>Management<br>Corporation         | Rural Housing<br>for the Elderly<br>II Landing II | Rural Housing<br>for the<br>Elderly | SNHS<br>Elderly<br>Housing |                   |
| ASSETS                                  | SNHS, Inc.                                |   |                                     |                            |                   |
| <b>CURRENT ASSETS</b>                   |   |   |                                     |                            |                   |
| Cash                                    | \$ 529,978                                | \$ 4,074,544                                      | \$ 48,634                           | \$ 129,619                 | \$ 19,377         |
| Investments                             | -   | 2,198,292   | -                                   | -                          | -                 |
| Contracts receivable (net)              | 3,489,348                                 | 1,678,245   | 8,404                               | 5,983                      | 1,803             |
| Accounts receivable (net)               | -   | 332,885   | -                                   | -                          | -                 |
| Prepaid expenses                        | 23,628                                    | 7,201   | 25,268                              | 17,605                     | 11,563            |
| Inventory                               | -   | -   | -                                   | -                          | -                 |
| Due from other corporations             | 3,534,536                                 | 854,108   | -                                   | -                          | -                 |
| Total current assets                    | <u>7,577,490</u>                          | <u>9,145,275</u>                                  | <u>82,306</u>                       | <u>153,207</u>             | <u>32,743</u>     |
| <b>FIXED ASSETS</b>                     |   |   |                                     |                            |                   |
| Land                                    | 219,849                                   | 1,214,583   | 2,898                               | 166,890                    | 58,991            |
| Buildings and improvements              | 1,393,065                                 | 3,850,553   | 3,246,666                           | 3,516,363                  | 1,062,234         |
| Vehicles and equipment                  | 820,233                                   | 389,593   | 19,922                              | 272,968                    | 19,668            |
| Construction in progress                | -   | -   | -                                   | -                          | -                 |
| Total fixed assets                      | <u>2,433,147</u>                          | <u>5,454,729</u>                                  | <u>3,269,486</u>                    | <u>3,956,221</u>           | <u>1,140,893</u>  |
| Less - accumulated depreciation         | <u>(1,077,486)</u>                        | <u>(2,058,718)</u>                                | <u>(872,731)</u>                    | <u>(2,140,352)</u>         | <u>(623,206)</u>  |
| Net fixed assets                        | <u>1,355,661</u>                          | <u>3,396,011</u>                                  | <u>2,396,755</u>                    | <u>1,815,869</u>           | <u>517,687</u>    |
| <b>OTHER ASSETS</b>                     |   |   |                                     |                            |                   |
| Restricted cash                         | -   | 202,494   | 133,558                             | 584,788                    | 14,462            |
| Miscellaneous other assets              | -   | 137,555   | -                                   | 156,595                    | -                 |
| Total other assets                      | <u>-</u>                                  | <u>340,049</u>                                    | <u>133,558</u>                      | <u>741,383</u>             | <u>14,462</u>     |
| <b>TOTAL ASSETS</b>                     | <u>\$ 8,933,151</u>                       | <u>\$ 12,881,335</u>                              | <u>\$ 2,612,619</u>                 | <u>\$ 2,710,459</u>        | <u>\$ 564,892</u> |
| <b>LIABILITIES AND NET ASSETS</b>       |   |   |                                     |                            |                   |
| <b>CURRENT LIABILITIES</b>              |   |   |                                     |                            |                   |
| Accounts payable                        | \$ 427,834                                | \$ 61,140   | \$ 2,087                            | \$ 7,940                   | \$ 3,675          |
| Accrued payroll and payroll taxes       | 219,731                                   | 271,226   | 1,439                               | 5,063                      | 827               |
| Accrued compensated absences            | -   | 758,027   | -                                   | -                          | -                 |
| Accrued other liabilities               | 51,049                                    | 1,775   | 5,185                               | 15,730                     | 5,421             |
| Deferred revenue                        | 2,995,832                                 | 387,594   | 882                                 | 4,361                      | -                 |
| Over applied overhead                   | 388,599                                   | -   | -                                   | -                          | -                 |
| Tenant security deposits                | -   | 41,450  | 16,416                              | 20,233                     | 6,346             |
| Due to other corporations               | 3,582,718                                 | 330,523   | 11,587                              | 39,474                     | 55,358            |
| Current portion of long-term debt       | 24,255                                    | 90,678  | -                                   | 38,550                     | 19,119            |
| Total current liabilities               | <u>7,690,018</u>                          | <u>1,942,413</u>                                  | <u>37,596</u>                       | <u>131,351</u>             | <u>90,746</u>     |
| LONG-TERM DEBT, less current portion    | <u>401,689</u>                            | <u>671,137</u>                                    | <u>3,167,260</u>                    | <u>2,514,446</u>           | <u>814,614</u>    |
| <b>TOTAL LIABILITIES</b>                | <u>8,091,707</u>                          | <u>2,613,550</u>                                  | <u>3,204,856</u>                    | <u>2,645,797</u>           | <u>905,360</u>    |
| <b>NET ASSETS</b>                       |   |   |                                     |                            |                   |
| Unrestricted                            | <u>841,444</u>                            | <u>10,267,785</u>                                 | <u>(592,237)</u>                    | <u>64,662</u>              | <u>(340,468)</u>  |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <u>\$ 8,933,151</u>                       | <u>\$ 12,881,335</u>                              | <u>\$ 2,612,619</u>                 | <u>\$ 2,710,459</u>        | <u>\$ 564,892</u> |

See accompanying independent auditors' report on combining information.

## SCHEDULE A (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 130                           | 140                                     | 145                            | 146                            | 147  |
|---|-------------------------------|---|--------------------------------|--------------------------------|--|
|   | Sundial<br>Elderly<br>Housing | SNHS<br>Northwood<br>Elderly<br>Housing | SNHS Elderly<br>Housing<br>VII | SNHS Elderly<br>Housing<br>VII | SNHS Elderly<br>Housing<br>VII<br>Construction |
| <b>ASSETS</b>                               |                               |   |                                |                                |  |
| <b>CURRENT ASSETS</b>                       |                               |   |                                |                                |  |
| Cash  | \$ 43,779                     | \$ 29,821                               | \$ 59,479                      | \$ 100                         | \$ -   |
| Investments                                 | -                             | -                                       | -                              | -                              | -  |
| Contracts receivable (net)                  | 578                           | -                                       | 113                            | -                              | -  |
| Accounts receivable (net)                   | -                             | -                                       | -                              | -                              | -  |
| Prepaid expenses                            | 31,323                        | 12,179                                  | 19,030                         | -                              | -  |
| Inventory                                   | -                             | -                                       | -                              | -                              | -  |
| Due from other corporations                 | -                             | -                                       | -                              | -                              | -  |
| Total current assets                        | <u>75,680</u>                 | <u>42,000</u>                           | <u>78,622</u>                  | <u>100</u>                     | <u>-</u>                                       |
| <b>FIXED ASSETS</b>                         |                               |   |                                |                                |  |
| Land  | 311,653                       | 75,801                                  | 662,211                        | -                              | -  |
| Buildings and improvements                  | 4,023,757                     | 3,461,132                               | 4,420,243                      | -                              | -  |
| Vehicles and equipment                      | 44,333                        | 20,408                                  | 35,003                         | -                              | -  |
| Construction in progress                    | -                             | -                                       | -                              | -                              | 16,744   |
| Total fixed assets                          | <u>4,379,743</u>              | <u>3,557,341</u>                        | <u>5,117,457</u>               | <u>-</u>                       | <u>16,744</u>                                  |
| Less - accumulated depreciation             | <u>(1,503,499)</u>            | <u>(479,932)</u>                        | <u>(117,478)</u>               | <u>-</u>                       | <u>-</u>                                       |
| Net fixed assets                            | <u>2,876,244</u>              | <u>3,077,409</u>                        | <u>4,999,979</u>               | <u>-</u>                       | <u>16,744</u>                                  |
| <b>OTHER ASSETS</b>                         |                               |   |                                |                                |  |
| Restricted cash                             | 285,183                       | 60,082                                  | 46,564                         | 100                            | -  |
| Miscellaneous other assets                  | -                             | -                                       | 4,694                          | -                              | -  |
| Total other assets                          | <u>285,183</u>                | <u>60,082</u>                           | <u>51,258</u>                  | <u>100</u>                     | <u>-</u>                                       |
| <b>TOTAL ASSETS</b>                         | <u>\$ 3,237,107</u>           | <u>\$ 3,179,491</u>                     | <u>\$ 5,129,859</u>            | <u>\$ 200</u>                  | <u>\$ 16,744</u>                               |
| <b>LIABILITIES AND NET ASSETS</b>           |                               |   |                                |                                |  |
| <b>CURRENT LIABILITIES</b>                  |                               |   |                                |                                |  |
| Accounts payable                            | \$ 1,970                      | \$ 6,326                                | \$ 1,395                       | \$ -                           | \$ 3,993                                       |
| Accrued payroll and payroll taxes           | 3,102                         | 1,142                                   | 1,537                          | -                              | -  |
| Accrued compensated absences                | -                             | -                                       | -                              | -                              | -  |
| Accrued other liabilities                   | 5,421                         | 5,422                                   | 14,962                         | -                              | -  |
| Deferred revenue                            | 1,167                         | -                                       | -                              | -                              | -  |
| Over applied overhead                       | -                             | -                                       | -                              | -                              | -  |
| Tenant security deposits                    | 24,965                        | 10,605                                  | 10,947                         | -                              | -  |
| Due to other corporations                   | 72,014                        | 26,329                                  | 37,876                         | 200                            | 12,750   |
| Current portion of long-term debt           | -                             | -                                       | -                              | -                              | -  |
| Total current liabilities                   | <u>108,639</u>                | <u>49,824</u>                           | <u>66,717</u>                  | <u>200</u>                     | <u>16,743</u>                                  |
| <b>LONG-TERM DEBT, less current portion</b> | <u>4,278,218</u>              | <u>3,555,700</u>                        | <u>5,143,400</u>               | <u>-</u>                       | <u>-</u>                                       |
| <b>TOTAL LIABILITIES</b>                    | <u>4,386,857</u>              | <u>3,605,524</u>                        | <u>5,210,117</u>               | <u>200</u>                     | <u>16,743</u>                                  |
| <b>NET ASSETS</b>                           |                               |   |                                |                                |  |
| Unrestricted                                | <u>(1,149,750)</u>            | <u>(426,033)</u>                        | <u>(80,258)</u>                | <u>-</u>                       | <u>1</u>                                       |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>     | <u>\$ 3,237,107</u>           | <u>\$ 3,179,491</u>                     | <u>\$ 5,129,859</u>            | <u>\$ 200</u>                  | <u>\$ 16,744</u>                               |

See accompanying independent auditors' report on combining information.

## SCHEDULE A (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 148                     | 150                                      | 155                          | 157                                       | 160                                     |
|---|-------------------------|--|------------------------------|---|---|
|   | OLPH II<br>Construction | SNHS<br>Farmington<br>Elderly<br>Housing | SNHS Elderly<br>Housing<br>V | SNHS Elderly<br>Housing V<br>Construction | SNHS Elderly<br>Housing II -<br>Roberge |
| <b>ASSETS</b>                           |                         |  |                              |   |   |
| <b>CURRENT ASSETS</b>                   |                         |  |                              |   |   |
| Cash                                    | \$ -                    | \$ 29,218                                | \$ 21,433                    | \$ -                                      | \$ 48,217                               |
| Investments                             | -                       | -  | -                            | -   | -                                       |
| Contracts receivable (net)              | -                       | 644                                      | -                            | 6   | 16,450                                  |
| Accounts receivable (net)               | -                       | -  | -                            | -   | -                                       |
| Prepaid expenses                        | -                       | 19,624                                   | 12,408                       | -   | 16,112                                  |
| Inventory                               | -                       | -  | -                            | -   | -                                       |
| Due from other corporations             | 192,822                 | -  | -                            | 6,533                                     | -                                       |
| Total current assets                    | <u>192,822</u>          | <u>49,486</u>                            | <u>33,841</u>                | <u>6,539</u>                              | <u>80,779</u>                           |
| <b>FIXED ASSETS</b>                     |                         |  |                              |   |   |
| Land                                    | 307,501                 | 267,538                                  | 150,000                      | -   | 126,045                                 |
| Buildings and improvements              | 1,580,209               | 2,700,080                                | 2,763,653                    | -   | 2,412,849                               |
| Vehicles and equipment                  | -                       | 24,778                                   | 37,300                       | -   | 35,697                                  |
| Construction in progress                | -                       | -  | -                            | -   | -                                       |
| Total fixed assets                      | <u>1,887,710</u>        | <u>2,992,396</u>                         | <u>2,950,953</u>             | <u>-</u>                                  | <u>2,574,591</u>                        |
| Less - accumulated depreciation         | -                       | (984,451)                                | (404,736)                    | -   | (1,023,792)                             |
| Net fixed assets                        | <u>1,887,710</u>        | <u>2,007,945</u>                         | <u>2,546,217</u>             | <u>-</u>                                  | <u>1,550,799</u>                        |
| <b>OTHER ASSETS</b>                     |                         |  |                              |   |   |
| Restricted cash                         | 10,000                  | 74,889                                   | 99,947                       | -   | 116,471                                 |
| Miscellaneous other assets              | -                       | -  | -                            | -   | -                                       |
| Total other assets                      | <u>10,000</u>           | <u>74,889</u>                            | <u>99,947</u>                | <u>-</u>                                  | <u>116,471</u>                          |
| <b>TOTAL ASSETS</b>                     | <u>\$ 2,090,532</u>     | <u>\$ 2,132,320</u>                      | <u>\$ 2,680,005</u>          | <u>\$ 6,539</u>                           | <u>\$ 1,748,049</u>                     |
| <b>LIABILITIES AND NET ASSETS</b>       |                         |  |                              |   |   |
| <b>CURRENT LIABILITIES</b>              |                         |  |                              |   |   |
| Accounts payable                        | \$ 687                  | \$ 3,275                                 | \$ 419                       | \$ 6,539                                  | \$ 643                                  |
| Accrued payroll and payroll taxes       | -                       | 1,707                                    | 1,193                        | -   | 1,658                                   |
| Accrued compensated absences            | -                       | -  | -                            | -   | -                                       |
| Accrued other liabilities               | -                       | 18,323                                   | 24,550                       | -   | -                                       |
| Deferred revenue                        | -                       | 684                                      | -                            | -   | 305                                     |
| Over applied overhead                   | -                       | -  | -                            | -   | -                                       |
| Tenant security deposits                | -                       | 12,132                                   | 9,530                        | -   | 12,323                                  |
| Due to other corporations               | -                       | 16,519                                   | 19,338                       | -   | 41,844                                  |
| Current portion of long-term debt       | -                       | -  | -                            | -   | -                                       |
| Total current liabilities               | <u>687</u>              | <u>52,640</u>                            | <u>55,030</u>                | <u>6,539</u>                              | <u>56,773</u>                           |
| LONG-TERM DEBT, less current portion    | <u>2,089,845</u>        | <u>2,841,617</u>                         | <u>2,948,706</u>             | <u>-</u>                                  | <u>2,485,859</u>                        |
| <b>TOTAL LIABILITIES</b>                | <u>2,090,532</u>        | <u>2,894,257</u>                         | <u>3,003,736</u>             | <u>6,539</u>                              | <u>2,542,632</u>                        |
| <b>NET ASSETS</b>                       |                         |  |                              |   |   |
| Unrestricted                            | -                       | (761,937)                                | (323,731)                    | -   | (794,583)                               |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <u>\$ 2,090,532</u>     | <u>\$ 2,132,320</u>                      | <u>\$ 2,680,005</u>          | <u>\$ 6,539</u>                           | <u>\$ 1,748,049</u>                     |

See accompanying independent auditors' report on combining information.

## SCHEDULE A (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 170                            | 175                                    | 180  | 185                           | 190                                   |
|---|--------------------------------|--|--|-------------------------------|---------------------------------------|
|   | SNHS<br>Elderly<br>Housing III | SNHS Elderly<br>Housing II -<br>Chasse | Rural Housing<br>for the Elderly<br>II - Landing I | SNHS Elderly<br>Housing<br>IV | SNHS<br>Raymond<br>Elderly<br>Housing |
| <b>ASSETS</b>                           |                                |  |  |                               |                                       |
| <b>CURRENT ASSETS</b>                   |                                |  |  |                               |                                       |
| Cash                                    | \$ 77,319                      | \$ 54,218                              | \$ 47,933  | \$ 34,117                     | \$ 52,415                             |
| Investments                             | -                              | -                                      | -  | -                             | -                                     |
| Contracts receivable (net)              | 290                            | 250                                    | -  | 748                           | -                                     |
| Accounts receivable (net)               | -                              | -                                      | -  | -                             | -                                     |
| Prepaid expenses                        | 10,439                         | 11,828                                 | 17,483   | 22,397                        | 17,854                                |
| Inventory                               | -                              | -                                      | -  | -                             | -                                     |
| Due from other corporations             | -                              | -                                      | -  | -                             | -                                     |
| Total current assets                    | <u>88,048</u>                  | <u>66,296</u>                          | <u>65,416</u>                                      | <u>57,262</u>                 | <u>70,269</u>                         |
| <b>FIXED ASSETS</b>                     |                                |  |  |                               |                                       |
| Land                                    | 288,401                        | 7,420                                  | 7,898  | 163,377                       | 118,481                               |
| Buildings and improvements              | 3,302,280                      | 2,946,153                              | 2,500,069  | 4,323,024                     | 1,733,273                             |
| Vehicles and equipment                  | 20,841                         | 24,433                                 | 14,382   | 21,625                        | 17,220                                |
| Construction in progress                | -                              | -                                      | -  | -                             | -                                     |
| Total fixed assets                      | <u>3,611,522</u>               | <u>2,978,006</u>                       | <u>2,522,349</u>                                   | <u>4,508,026</u>              | <u>1,868,974</u>                      |
| Less - accumulated depreciation         | <u>(1,092,343)</u>             | <u>(604,147)</u>                       | <u>(746,383)</u>                                   | <u>(629,531)</u>              | <u>(619,761)</u>                      |
| Net fixed assets                        | <u>2,519,179</u>               | <u>2,373,859</u>                       | <u>1,775,966</u>                                   | <u>3,878,495</u>              | <u>1,249,213</u>                      |
| <b>OTHER ASSETS</b>                     |                                |  |  |                               |                                       |
| Restricted cash                         | 212,914                        | 116,706                                | 92,952   | 160,429                       | 119,977                               |
| Miscellaneous other assets              | -                              | -                                      | -  | -                             | -                                     |
| Total other assets                      | <u>212,914</u>                 | <u>116,706</u>                         | <u>92,952</u>                                      | <u>160,429</u>                | <u>119,977</u>                        |
| <b>TOTAL ASSETS</b>                     | <u>\$ 2,820,141</u>            | <u>\$ 2,556,861</u>                    | <u>\$ 1,934,334</u>                                | <u>\$ 4,096,186</u>           | <u>\$ 1,439,459</u>                   |
| <b>LIABILITIES AND NET ASSETS</b>       |                                |  |  |                               |                                       |
| <b>CURRENT LIABILITIES</b>              |                                |  |  |                               |                                       |
| Accounts payable                        | \$ 809                         | \$ 2,867                               | \$ 539   | \$ 2,147                      | \$ 1,279                              |
| Accrued payroll and payroll taxes       | 1,626                          | 1,585                                  | 1,476  | 1,615                         | 827                                   |
| Accrued compensated absences            | -                              | -                                      | -  | -                             | -                                     |
| Accrued other liabilities               | 5,421                          | 5,186                                  | 5,186  | 22,707                        | 27,578                                |
| Deferred revenue                        | 145                            | 4,000                                  | -  | -                             | -                                     |
| Over applied overhead                   | -                              | -                                      | -  | -                             | -                                     |
| Tenant security deposits                | 17,169                         | 11,149                                 | 11,970   | 17,029                        | 8,758                                 |
| Due to other corporations               | 32,541                         | 18,672                                 | 8,156  | 9,410                         | 29,827                                |
| Current portion of long-term debt       | -                              | -                                      | -  | -                             | -                                     |
| Total current liabilities               | <u>57,711</u>                  | <u>43,459</u>                          | <u>27,327</u>                                      | <u>52,908</u>                 | <u>68,269</u>                         |
| LONG-TERM DEBT, less current portion    | <u>3,518,900</u>               | <u>2,966,900</u>                       | <u>2,410,181</u>                                   | <u>4,412,500</u>              | <u>1,720,923</u>                      |
| <b>TOTAL LIABILITIES</b>                | <u>3,576,611</u>               | <u>3,010,359</u>                       | <u>2,437,508</u>                                   | <u>4,465,408</u>              | <u>1,789,192</u>                      |
| <b>NET ASSETS</b>                       |                                |  |  |                               |                                       |
| Unrestricted                            | <u>(756,470)</u>               | <u>(453,498)</u>                       | <u>(503,174)</u>                                   | <u>(369,222)</u>              | <u>(349,733)</u>                      |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <u>\$ 2,820,141</u>            | <u>\$ 2,556,861</u>                    | <u>\$ 1,934,334</u>                                | <u>\$ 4,096,186</u>           | <u>\$ 1,439,459</u>                   |

See accompanying independent auditors' report on combining information.

## SCHEDULE A (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 200<br>Pittsburg<br>Elderly | 210<br>Berwick<br>Elderly | 220<br>Greenfield<br>Elderly | 230<br>Ashland<br>Elderly | 232<br>Ashland<br>Elderly |
|---|-----------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>ASSETS</b>                               |                             |                           |                              |                           |                           |
| <b>CURRENT ASSETS</b>                       |                             |                           |                              |                           |                           |
| Cash  | \$ 11,871                   | \$ 38,433                 | \$ 25,946                    | \$ 27,262                 | \$ 1                      |
| Investments                                 | -                           | -                         | -                            | -                         | -                         |
| Contracts receivable (net)                  | -                           | 1,159                     | -                            | 725                       | -                         |
| Accounts receivable (net)                   | -                           | -                         | -                            | -                         | -                         |
| Prepaid expenses                            | 11,612                      | 7,553                     | 16,113                       | 5,878                     | -                         |
| Inventory                                   | -                           | -                         | -                            | -                         | -                         |
| Due from other corporations                 | -                           | -                         | -                            | -                         | -                         |
| Total current assets                        | <u>23,483</u>               | <u>47,145</u>             | <u>42,059</u>                | <u>33,865</u>             | <u>1</u>                  |
| <b>FIXED ASSETS</b>                         |                             |                           |                              |                           |                           |
| Land  | 16,000                      | 109,866                   | 62,337                       | 295,000                   | -                         |
| Buildings and improvements                  | 1,586,665                   | 1,936,086                 | 1,975,729                    | 2,994,796                 | 13,125                    |
| Vehicles and equipment                      | 11,398                      | 27,602                    | 20,286                       | 48,871                    | -                         |
| Construction in progress                    | -                           | -                         | -                            | -                         | -                         |
| Total fixed assets                          | <u>1,614,063</u>            | <u>2,073,554</u>          | <u>2,058,352</u>             | <u>3,338,667</u>          | <u>13,125</u>             |
| Less - accumulated depreciation             | <u>(531,102)</u>            | <u>(551,728)</u>          | <u>(523,320)</u>             | <u>(292,075)</u>          | <u>-</u>                  |
| Net fixed assets                            | <u>1,082,961</u>            | <u>1,521,826</u>          | <u>1,535,032</u>             | <u>3,046,592</u>          | <u>13,125</u>             |
| <b>OTHER ASSETS</b>                         |                             |                           |                              |                           |                           |
| Restricted cash                             | 51,596                      | 79,429                    | 146,800                      | 420,115                   | -                         |
| Miscellaneous other assets                  | -                           | -                         | -                            | -                         | -                         |
| Total other assets                          | <u>51,596</u>               | <u>79,429</u>             | <u>146,800</u>               | <u>420,115</u>            | <u>-</u>                  |
| <b>TOTAL ASSETS</b>                         | <u>\$ 1,158,040</u>         | <u>\$ 1,648,400</u>       | <u>\$ 1,723,891</u>          | <u>\$ 3,500,572</u>       | <u>\$ 13,126</u>          |
| <b>LIABILITIES AND NET ASSETS</b>           |                             |                           |                              |                           |                           |
| <b>CURRENT LIABILITIES</b>                  |                             |                           |                              |                           |                           |
| Accounts payable                            | \$ 450                      | \$ 1,142                  | \$ 1,633                     | \$ 9,175                  | \$ -                      |
| Accrued payroll and payroll taxes           | 802                         | 979                       | 924                          | 964                       | -                         |
| Accrued compensated absences                | -                           | -                         | -                            | -                         | -                         |
| Accrued other liabilities                   | 5,422                       | 5,421                     | 5,420                        | 23,271                    | -                         |
| Deferred revenue                            | 878                         | -                         | 927                          | -                         | -                         |
| Over applied overhead                       | -                           | -                         | -                            | -                         | -                         |
| Tenant security deposits                    | 4,394                       | 7,834                     | 6,641                        | 9,826                     | -                         |
| Due to other corporations                   | 41,337                      | 29,505                    | 33,364                       | 21,647                    | 13,126                    |
| Current portion of long-term debt           | -                           | -                         | -                            | -                         | -                         |
| Total current liabilities                   | <u>53,283</u>               | <u>44,881</u>             | <u>48,909</u>                | <u>64,883</u>             | <u>13,126</u>             |
| <b>LONG-TERM DEBT, less current portion</b> | <u>1,479,700</u>            | <u>2,016,067</u>          | <u>2,016,333</u>             | <u>3,426,100</u>          | <u>-</u>                  |
| <b>TOTAL LIABILITIES</b>                    | <u>1,532,983</u>            | <u>2,060,948</u>          | <u>2,065,242</u>             | <u>3,490,983</u>          | <u>13,126</u>             |
| <b>NET ASSETS</b>                           |                             |                           |                              |                           |                           |
| Unrestricted                                | <u>(374,943)</u>            | <u>(412,548)</u>          | <u>(341,351)</u>             | <u>9,589</u>              | <u>-</u>                  |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>     | <u>\$ 1,158,040</u>         | <u>\$ 1,648,400</u>       | <u>\$ 1,723,891</u>          | <u>\$ 3,500,572</u>       | <u>\$ 13,126</u>          |

See accompanying independent auditors' report on combining information.

## SCHEDULE A (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 235                        | 237  | 240                          | 242  | 247  |
|---|----------------------------|--|------------------------------|--|--|
|   | SNHS Elderly<br>Housing VI | SNHS Elderly<br>Housing VI<br>Construction | SNHS Elderly<br>Housing VIII | SNHS Elderly<br>Housing VIII -<br>Construction | SNHS Elderly<br>Housing IX -<br>Construction |
| <b>ASSETS</b>                               |                            |  |                              |  |  |
| <b>CURRENT ASSETS</b>                       |                            |  |                              |  |  |
| Cash  | \$ 25,675                  | \$ -                                       | \$ 50                        | \$ 217   | \$ 50  |
| Investments                                 | -                          | -  | -                            | -  | -  |
| Contracts receivable (net)                  | -                          | -  | -                            | -  | -  |
| Accounts receivable (net)                   | -                          | -  | -                            | -  | -  |
| Prepaid expenses                            | 5,955                      | -  | -                            | -  | -  |
| Inventory                                   | -                          | -  | -                            | -  | -  |
| Due from other corporations                 | -                          | -  | -                            | 20,925   | -  |
| Total current assets                        | <u>31,630</u>              | <u>-</u>                                   | <u>50</u>                    | <u>21,142</u>                                  | <u>50</u>                                    |
| <b>FIXED ASSETS</b>                         |                            |  |                              |  |  |
| Land  | 309,800                    | 3,739                                      | -                            | 214,720  | 21,680                                       |
| Buildings and improvements                  | 2,575,556                  | 96,148                                     | -                            | 775,315  | -  |
| Vehicles and equipment                      | 20,356                     | -  | -                            | -  | -  |
| Construction in progress                    | -                          | 8,653                                      | -                            | -  | 67,099                                       |
| Total fixed assets                          | 2,905,712                  | 108,540                                    | -                            | 990,035  | 88,779                                       |
| Less - accumulated depreciation             | (128,528)                  | -  | -                            | -  | -  |
| Net fixed assets                            | <u>2,777,184</u>           | <u>108,540</u>                             | <u>-</u>                     | <u>990,035</u>                                 | <u>88,779</u>                                |
| <b>OTHER ASSETS</b>                         |                            |  |                              |  |  |
| Restricted cash                             | 20,326                     | 3  | 150                          | 10,000   | -  |
| Miscellaneous other assets                  | -                          | -  | -                            | -  | -  |
| Total other assets                          | <u>20,326</u>              | <u>3</u>                                   | <u>150</u>                   | <u>10,000</u>                                  | <u>-</u>                                     |
| <b>TOTAL ASSETS</b>                         | <u>\$ 2,829,140</u>        | <u>\$ 108,543</u>                          | <u>\$ 200</u>                | <u>\$ 1,021,177</u>                            | <u>\$ 88,829</u>                             |
| <b>LIABILITIES AND NET ASSETS</b>           |                            |  |                              |  |  |
| <b>CURRENT LIABILITIES</b>                  |                            |  |                              |  |  |
| Accounts payable                            | \$ 1,310                   | \$ 92,105                                  | \$ -                         | \$ 334   | \$ -   |
| Accrued payroll and payroll taxes           | 643                        | -  | -                            | -  | -  |
| Accrued compensated absences                | -                          | -  | -                            | -  | -  |
| Accrued other liabilities                   | 19,062                     | -  | -                            | -  | -  |
| Deferred revenue                            | -                          | -  | -                            | -  | -  |
| Over applied overhead                       | -                          | -  | -                            | -  | -  |
| Tenant security deposits                    | 5,619                      | -  | -                            | -  | -  |
| Due to other corporations                   | 49,264                     | 16,435                                     | 200                          | -  | 34,556                                       |
| Current portion of long-term debt           | -                          | -  | -                            | -  | -  |
| Total current liabilities                   | <u>75,898</u>              | <u>108,540</u>                             | <u>200</u>                   | <u>334</u>                                     | <u>34,556</u>                                |
| <b>LONG-TERM DEBT, less current portion</b> | <u>2,719,738</u>           | <u>-</u>                                   | <u>-</u>                     | <u>1,020,843</u>                               | <u>54,273</u>                                |
| <b>TOTAL LIABILITIES</b>                    | <u>2,795,636</u>           | <u>108,540</u>                             | <u>200</u>                   | <u>1,021,177</u>                               | <u>88,829</u>                                |
| <b>NET ASSETS</b>                           |                            |  |                              |  |  |
| Unrestricted                                | <u>33,504</u>              | <u>3</u>                                   | <u>-</u>                     | <u>-</u>                                       | <u>-</u>                                     |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>     | <u>\$ 2,829,140</u>        | <u>\$ 108,543</u>                          | <u>\$ 200</u>                | <u>\$ 1,021,177</u>                            | <u>\$ 88,829</u>                             |

See accompanying independent auditors' report on combining information.

## SCHEDULE A (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF FINANCIAL POSITION**  
**JULY 31, 2011**

|   | 250                       | 252   | Sub-Total         | Elimination           | Totals               |
|---|---------------------------|---|-------------------|-----------------------|----------------------|
|   | SNHS Elderly<br>Housing X | SNHS Elderly<br>Housing X<br>(Construction) |                   |                       |                      |
| <b>ASSETS</b>                               |                           |   |                   |                       |                      |
| <b>CURRENT ASSETS</b>                       |                           |   |                   |                       |                      |
| Cash  | \$ 50                     | \$ 50                                       | \$ 5,429,806      | \$ -                  | \$ 5,429,806         |
| Investments                                 | -                         | -   | 2,198,292         | -                     | 2,198,292            |
| Contracts receivable (net)                  | -                         | -   | 5,204,746         | -                     | 5,204,746            |
| Accounts receivable (net)                   | -                         | -   | 332,885           | -                     | 332,885              |
| Prepaid expenses                            | -                         | -   | 323,053           | -                     | 323,053              |
| Inventory                                   | -                         | -   | -                 | -                     | -                    |
| Due from other corporations                 | -                         | -   | 4,608,924         | (4,608,924)           | -                    |
| Total current assets                        | <u>50</u>                 | <u>50</u>                                   | <u>18,097,706</u> | <u>(4,608,924)</u>    | <u>13,488,782</u>    |
| <b>FIXED ASSETS</b>                         |                           |   |                   |                       |                      |
| Land  | -                         | 3,000                                       | 5,185,679         | -                     | 5,185,679            |
| Buildings and improvements                  | -                         | -   | 61,189,023        | -                     | 61,189,023           |
| Vehicles and equipment                      | -                         | -   | 1,946,917         | -                     | 1,946,917            |
| Construction in progress                    | -                         | 67,004                                      | 159,500           | -                     | 159,500              |
| Total fixed assets                          | -                         | <u>70,004</u>                               | <u>68,481,119</u> | -                     | <u>68,481,119</u>    |
| Less - accumulated depreciation             | -                         | -   | (17,005,299)      | -                     | (17,005,299)         |
| Net fixed assets                            | -                         | <u>70,004</u>                               | <u>51,475,820</u> | -                     | <u>51,475,820</u>    |
| <b>OTHER ASSETS</b>                         |                           |   |                   |                       |                      |
| Restricted cash                             | 200                       | -   | 3,060,135         | -                     | 3,060,135            |
| Miscellaneous other assets                  | -                         | -   | 298,844           | -                     | 298,844              |
| Total other assets                          | <u>200</u>                | <u>-</u>                                    | <u>3,358,979</u>  | <u>-</u>              | <u>3,358,979</u>     |
| <b>TOTAL ASSETS</b>                         | <u>\$ 250</u>             | <u>\$ 70,054</u>                            | <u>72,932,505</u> | <u>\$ (4,608,924)</u> | <u>\$ 68,323,581</u> |
| <b>LIABILITIES AND NET ASSETS</b>           |                           |   |                   |                       |                      |
| <b>CURRENT LIABILITIES</b>                  |                           |   |                   |                       |                      |
| Accounts payable                            | \$ -                      | \$ 869                                      | \$ 642,582        | \$ -                  | \$ 642,582           |
| Accrued payroll and payroll taxes           | -                         | -   | 520,066           | -                     | 520,066              |
| Accrued compensated absences                | -                         | -   | 758,027           | -                     | 758,027              |
| Accrued other liabilities                   | -                         | -   | 272,512           | -                     | 272,512              |
| Deferred revenue                            | -                         | -   | 3,396,775         | -                     | 3,396,775            |
| Over applied overhead                       | -                         | -   | 388,599           | -                     | 388,599              |
| Tenant security deposits                    | -                         | -   | 265,336           | -                     | 265,336              |
| Due to other corporations                   | 250                       | 24,104                                      | 4,608,924         | (4,608,924)           | -                    |
| Current portion of long-term debt           | -                         | -   | 172,602           | -                     | 172,602              |
| Total current liabilities                   | <u>250</u>                | <u>24,973</u>                               | <u>11,025,423</u> | <u>(4,608,924)</u>    | <u>6,416,499</u>     |
| <b>LONG-TERM DEBT, less current portion</b> | <u>-</u>                  | <u>45,081</u>                               | <u>58,720,030</u> | <u>-</u>              | <u>58,720,030</u>    |
| <b>TOTAL LIABILITIES</b>                    | <u>250</u>                | <u>70,054</u>                               | <u>69,745,453</u> | <u>(4,608,924)</u>    | <u>65,136,529</u>    |
| <b>NET ASSETS</b>                           |                           |   |                   |                       |                      |
| Unrestricted                                | -                         | -   | 3,187,052         | -                     | 3,187,052            |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>     | <u>\$ 250</u>             | <u>\$ 70,054</u>                            | <u>72,932,505</u> | <u>\$ (4,608,924)</u> | <u>\$ 68,323,581</u> |

See accompanying independent auditors' report on combining information.

## SCHEDULE B

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED JULY 31, 2011**

|  | 10/15/30/40/50/<br>80/81/082/810/8 | 45                                | 105   | 110                                 | 120                        |
|--|------------------------------------|-----------------------------------|---|-------------------------------------|----------------------------|
|  | SNHS, Inc.                         | SNHS<br>Management<br>Corporation | Rural Housing<br>for the Elderly II<br>Landing II | Rural Housing<br>for the<br>Elderly | SNHS<br>Elderly<br>Housing |
| <b>REVENUES</b>                          |                                    |                                   |   |                                     |                            |
| Grant/contract support                   | \$ 34,844,866                      | \$ 4,000                          | \$ -  | \$ -                                | \$ -                       |
| Program service fees                     | 170,462                            | 508,452                           | -   | -                                   | -                          |
| Local funding                            | 50,565                             | 20,009                            | -   | -                                   | -                          |
| Rental income                            | 500                                | 440,436                           | 297,281   | 914,151                             | 260,214                    |
| Gifts and contributions                  | 331,007                            | 2,396                             | -   | -                                   | -                          |
| Special events and activities            | 26,436                             | -                                 | -   | -                                   | -                          |
| Memberships                              | 22,983                             | -                                 | -   | -                                   | -                          |
| Interest income                          | 739                                | 9,042                             | 104   | 567                                 | 19                         |
| Unrealized gain (loss) on invest.        | (96,640)                           | 256,928                           | -   | -                                   | -                          |
| Rev. from commercial products            | 8,993                              | -                                 | -   | -                                   | -                          |
| In-kind                                  | 1,034,912                          | -                                 | -   | -                                   | -                          |
| Transfer from RCA acquisition            | -                                  | 1,582,641                         | -   | -                                   | -                          |
| Miscellaneous                            | 823,437                            | 555,813                           | 15,868  | 26,029                              | 2,775                      |
| <b>TOTAL REVENUES</b>                    | <b>37,218,260</b>                  | <b>3,379,717</b>                  | <b>313,253</b>                                    | <b>940,747</b>                      | <b>263,008</b>             |
| <b>EXPENSES</b>                          |                                    |                                   |   |                                     |                            |
| Program services:                        |                                    |                                   |   |                                     |                            |
| Child Development                        | 6,169,774                          | -                                 | -   | -                                   | -                          |
| Community Services                       | 1,525,600                          | -                                 | -   | -                                   | -                          |
| Economic and Workforce Dev.              | 10,254,199                         | -                                 | -   | -                                   | -                          |
| Energy                                   | 13,683,598                         | -                                 | -   | -                                   | -                          |
| Hispanic-Latino Com. Services            | 437,761                            | -                                 | -   | -                                   | -                          |
| Housing and Homeless                     | 75,163                             | -                                 | -   | -                                   | -                          |
| Nutrition and Health                     | 1,660,271                          | -                                 | -   | -                                   | -                          |
| Special Projects                         | 617,939                            | -                                 | -   | -                                   | -                          |
| Volunteer Services                       | 181,568                            | -                                 | -   | -                                   | -                          |
| SNHS Management Corporation              | -                                  | 1,202,170                         | -   | -                                   | -                          |
| Housing Corporations                     | -                                  | -                                 | 382,570   | 914,757                             | 278,975                    |
| Total program services                   | 34,605,873                         | 1,202,170                         | 382,570   | 914,757                             | 278,975                    |
| Support services:                        |                                    |                                   |   |                                     |                            |
| Management and general                   | 1,515,390                          | -                                 | -   | -                                   | -                          |
| <b>TOTAL EXPENSES</b>                    | <b>36,121,263</b>                  | <b>1,202,170</b>                  | <b>382,570</b>                                    | <b>914,757</b>                      | <b>278,975</b>             |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | <b>1,096,997</b>                   | <b>2,177,547</b>                  | <b>(69,317)</b>                                   | <b>25,990</b>                       | <b>(15,967)</b>            |
| <b>NET ASSETS - AUGUST 1</b>             | <b>(255,553)</b>                   | <b>8,090,238</b>                  | <b>(522,920)</b>                                  | <b>38,672</b>                       | <b>(324,501)</b>           |
| <b>DONATED CAPITAL</b>                   | <b>-</b>                           | <b>-</b>                          | <b>-</b>  | <b>-</b>                            | <b>-</b>                   |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ 841,444</b>                  | <b>\$ 10,267,785</b>              | <b>\$ (592,237)</b>                               | <b>\$ 64,662</b>                    | <b>\$ (340,468)</b>        |

See accompanying independent auditors' report on combining information.

SCHEDULE B (CONTINUED)

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2011

|  | 130                           | 140                                     | 145                          | 146                          | 147  |
|--|-------------------------------|---|------------------------------|------------------------------|--|
|  | Sundial<br>Elderly<br>Housing | SNHS<br>Northwood<br>Elderly<br>Housing | SNHS Elderly<br>Housing, VII | SNHS Elderly<br>Housing, VII | SNHS Elderly<br>Housing, VII<br>Construction |
| <b>REVENUES</b>                          |                               |   |                              |                              |  |
| Grant/contract support                   | \$ -                          | \$ -                                    | \$ -                         | \$ -                         | \$ -   |
| Program service fees                     | -                             | -                                       | -                            | -                            | -  |
| Local funding                            | -                             | -                                       | -                            | -                            | -  |
| Rental income                            | 489,730                       | 239,592                                 | 232,673                      | -                            | -  |
| Gifts and contributions                  | -                             | -                                       | -                            | -                            | -  |
| Special events and activities            | -                             | -                                       | -                            | -                            | -  |
| Memberships                              | -                             | -                                       | -                            | -                            | -  |
| Interest Income                          | 312                           | 45                                      | 131                          | -                            | 1  |
| Unrealized gain (loss) on invest.        | -                             | -                                       | -                            | -                            | -  |
| Rev. from commercial products            | -                             | -                                       | -                            | -                            | -  |
| In-kind                                  | -                             | -                                       | -                            | -                            | -  |
| Transfer from RCA acquisition            | -                             | -                                       | -                            | -                            | -  |
| Miscellaneous                            | 15,788                        | 5,354                                   | 6,571                        | -                            | -  |
| <b>TOTAL REVENUES</b>                    | <b>505,830</b>                | <b>244,991</b>                          | <b>239,375</b>               | <b>-</b>                     | <b>1</b>                                     |
| <b>EXPENSES</b>                          |                               |   |                              |                              |  |
| Program services:                        |                               |   |                              |                              |  |
| Child Development                        | -                             | -                                       | -                            | -                            | -  |
| Community Services                       | -                             | -                                       | -                            | -                            | -  |
| Economic and Workforce Dev.              | -                             | -                                       | -                            | -                            | -  |
| Energy                                   | -                             | -                                       | -                            | -                            | -  |
| Hispanic-Latino Com. Services            | -                             | -                                       | -                            | -                            | -  |
| Housing and Homeless                     | -                             | -                                       | -                            | -                            | -  |
| Nutrition and Health                     | -                             | -                                       | -                            | -                            | -  |
| Special Projects                         | -                             | -                                       | -                            | -                            | -  |
| Volunteer Services                       | -                             | -                                       | -                            | -                            | -  |
| SNHS Management Corporation              | -                             | -                                       | -                            | -                            | -  |
| Housing Corporations                     | 640,414                       | 341,625                                 | 316,796                      | -                            | -  |
| Total program services                   | 640,414                       | 341,625                                 | 316,796                      | -                            | -  |
| Support services:                        |                               |   |                              |                              |  |
| Management and general                   | -                             | -                                       | -                            | -                            | -  |
| <b>TOTAL EXPENSES</b>                    | <b>640,414</b>                | <b>341,625</b>                          | <b>316,796</b>               | <b>-</b>                     | <b>-</b>                                     |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | <b>(134,584)</b>              | <b>(96,634)</b>                         | <b>(77,421)</b>              | <b>-</b>                     | <b>1</b>                                     |
| <b>NET ASSETS - AUGUST 1</b>             | <b>(1,015,166)</b>            | <b>(329,399)</b>                        | <b>(2,837)</b>               | <b>-</b>                     | <b>-</b>                                     |
| <b>DONATED CAPITAL</b>                   | <b>-</b>                      | <b>-</b>                                | <b>-</b>                     | <b>-</b>                     | <b>-</b>                                     |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ (1,149,750)</b>         | <b>\$ (426,033)</b>                     | <b>\$ (80,258)</b>           | <b>\$ -</b>                  | <b>\$ 1</b>                                  |

See accompanying independent auditors' report on combining information.

SCHEDULE B (CONTINUED)

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2011

|  | 148                     | 150                                      | 155                          | 157                                       | 160                                     |
|--|-------------------------|--|------------------------------|---|---|
|  | OLPH II<br>Construction | SNHS<br>Farmington<br>Elderly<br>Housing | SNHS Elderly<br>Housing<br>V | SNHS Elderly<br>Housing V<br>Construction | SNHS Elderly<br>Housing II -<br>Roberge |
| <b>REVENUES</b>                          |                         |  |                              |   |   |
| Grant/contract support                   | \$ -                    | \$ -                                     | \$ -                         | \$ -                                      | \$ -                                    |
| Program service fees                     | -                       | -  | -                            | -   | -                                       |
| Local funding                            | -                       | -  | -                            | -   | -                                       |
| Rental income                            | -                       | 295,650                                  | 191,020                      | -   | 329,956                                 |
| Gifts and contributions                  | -                       | -  | -                            | -   | -                                       |
| Special events and activities            | -                       | -  | -                            | -   | -                                       |
| Memberships                              | -                       | -  | -                            | -   | -                                       |
| Interest Income                          | -                       | 55                                       | 66                           | -   | 2,545                                   |
| Unrealized gain (loss) on invest.        | -                       | -  | -                            | -   | -                                       |
| Rev. from commercial products            | -                       | -  | -                            | -   | -                                       |
| In-kind                                  | -                       | -  | -                            | -   | -                                       |
| Transfer from RCA acquisition            | -                       | -  | -                            | -   | -                                       |
| Miscellaneous                            | -                       | 8,938                                    | 5,660                        | -   | 8,766                                   |
| <b>TOTAL REVENUES</b>                    | -                       | <b>304,643</b>                           | <b>196,746</b>               | -   | <b>341,267</b>                          |
| <b>EXPENSES</b>                          |                         |  |                              |   |   |
| Program services:                        |                         |  |                              |   |   |
| Child Development                        | -                       | -  | -                            | -   | -                                       |
| Community Services                       | -                       | -  | -                            | -   | -                                       |
| Economic and Workforce Dev.              | -                       | -  | -                            | -   | -                                       |
| Energy                                   | -                       | -  | -                            | -   | -                                       |
| Hispanic-Latino Com. Services            | -                       | -  | -                            | -   | -                                       |
| Housing and Homeless                     | -                       | -  | -                            | -   | -                                       |
| Nutrition and Health                     | -                       | -  | -                            | -   | -                                       |
| Special Projects                         | -                       | -  | -                            | -   | -                                       |
| Volunteer Services                       | -                       | -  | -                            | -   | -                                       |
| SNHS Management Corporation              | -                       | -  | -                            | -   | -                                       |
| Housing Corporations                     | -                       | 353,717                                  | 288,667                      | -   | 333,439                                 |
| Total program services                   | -                       | 353,717                                  | 288,667                      | -   | 333,439                                 |
| Support services:                        |                         |  |                              |   |   |
| Management and general                   | -                       | -  | -                            | -   | -                                       |
| <b>TOTAL EXPENSES</b>                    | -                       | <b>353,717</b>                           | <b>288,667</b>               | -   | <b>333,439</b>                          |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | -                       | <b>(49,074)</b>                          | <b>(91,921)</b>              | -   | <b>7,828</b>                            |
| <b>NET ASSETS - AUGUST 1</b>             | -                       | <b>(712,863)</b>                         | <b>(231,810)</b>             | -   | <b>(802,411)</b>                        |
| <b>DONATED CAPITAL</b>                   | -                       | -  | -                            | -   | -                                       |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ -</b>             | <b>\$ (761,937)</b>                      | <b>\$ (323,731)</b>          | <b>\$ -</b>                               | <b>\$ (794,583)</b>                     |

See accompanying independent auditors' report on combining information.

SCHEDULE B (CONTINUED)

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2011

|  | 170                            | 175                                    | 180  | 185                           | 190                                |
|--|--------------------------------|--|--|-------------------------------|------------------------------------|
|  | SNHS<br>Elderly<br>Housing III | SNHS Elderly<br>Housing II -<br>Chasse | Rural Housing<br>for the Elderly II<br>- Landing I | SNHS Elderly<br>Housing<br>IV | SNHS<br>Raymond<br>Elderly Housing |
| <b>REVENUES</b>                          |                                |  |  |                               |                                    |
| Grant/contract support                   | \$ -                           | \$ -                                   | \$ -   | \$ -                          | \$ -                               |
| Program service fees                     | -                              | -                                      | -  | -                             | -                                  |
| Local funding                            | -                              | -                                      | -  | -                             | -                                  |
| Rental income                            | 379,781                        | 307,301                                | 263,397  | 284,605                       | 208,402                            |
| Gifts and contributions                  | -                              | -                                      | -  | -                             | -                                  |
| Special events and activities            | -                              | -                                      | -  | -                             | -                                  |
| Memberships                              | -                              | -                                      | -  | -                             | -                                  |
| Interest Income                          | 198                            | 83                                     | 71   | 103                           | 70                                 |
| Unrealized gain (loss) on invest.        | -                              | -                                      | -  | -                             | -                                  |
| Rev. from commercial products            | -                              | -                                      | -  | -                             | -                                  |
| In-kind                                  | -                              | -                                      | -  | -                             | -                                  |
| Transfer from RCA acquisition            | -                              | -                                      | -  | -                             | -                                  |
| Miscellaneous                            | 9,110                          | 7,391                                  | 8,082  | 10,315                        | 3,872                              |
| <b>TOTAL REVENUES</b>                    | <b>389,089</b>                 | <b>314,775</b>                         | <b>271,550</b>                                     | <b>295,023</b>                | <b>212,344</b>                     |
| <b>EXPENSES</b>                          |                                |  |  |                               |                                    |
| Program services:                        |                                |  |  |                               |                                    |
| Child Development                        | -                              | -                                      | -  | -                             | -                                  |
| Community Services                       | -                              | -                                      | -  | -                             | -                                  |
| Economic and Workforce Dev.              | -                              | -                                      | -  | -                             | -                                  |
| Energy                                   | -                              | -                                      | -  | -                             | -                                  |
| Hispanic-Latino Com. Services            | -                              | -                                      | -  | -                             | -                                  |
| Housing and Homeless                     | -                              | -                                      | -  | -                             | -                                  |
| Nutrition and Health                     | -                              | -                                      | -  | -                             | -                                  |
| Special Projects                         | -                              | -                                      | -  | -                             | -                                  |
| Volunteer Services                       | -                              | -                                      | -  | -                             | -                                  |
| SNHS Management Corporation              | -                              | -                                      | -  | -                             | -                                  |
| Housing Corporations                     | 409,690                        | 377,639                                | 316,198  | 401,412                       | 224,004                            |
| Total program services                   | 409,690                        | 377,639                                | 316,198  | 401,412                       | 224,004                            |
| Support services:                        |                                |  |  |                               |                                    |
| Management and general                   | -                              | -                                      | -  | -                             | -                                  |
| <b>TOTAL EXPENSES</b>                    | <b>409,690</b>                 | <b>377,639</b>                         | <b>316,198</b>                                     | <b>401,412</b>                | <b>224,004</b>                     |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | <b>(20,601)</b>                | <b>(62,864)</b>                        | <b>(44,648)</b>                                    | <b>(106,389)</b>              | <b>(11,660)</b>                    |
| <b>NET ASSETS - AUGUST 1</b>             | <b>(735,869)</b>               | <b>(390,634)</b>                       | <b>(458,526)</b>                                   | <b>(262,833)</b>              | <b>(338,073)</b>                   |
| <b>DONATED CAPITAL</b>                   | <b>-</b>                       | <b>-</b>                               | <b>-</b>   | <b>-</b>                      | <b>-</b>                           |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ (756,470)</b>            | <b>\$ (453,498)</b>                    | <b>\$ (503,174)</b>                                | <b>\$ (369,222)</b>           | <b>\$ (349,733)</b>                |

See accompanying independent auditors' report on combining information.

SCHEDULE B (CONTINUED)

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2011

|  | 200                                  | 210                                      | 220                                   | 230                             | 232   |
|--|--------------------------------------|--|---------------------------------------|---------------------------------|---|
|  | SNHS<br>Pittsburg<br>Elderly Housing | SNHS North<br>Berwick Elderly<br>Housing | SNHS<br>Greenfield<br>Elderly Housing | SNHS Ashland<br>Elderly Housing | SNHS Ashland<br>Elderly Housing<br>Construction |
| <b>REVENUES</b>                          |                                      |  |                                       |                                 |   |
| Grant/contract support                   | \$ -                                 | \$ -                                     | \$ -                                  | \$ -                            | \$ -  |
| Program service fees                     | -                                    | -  | -                                     | -                               | -   |
| Local funding                            | -                                    | -  | -                                     | -                               | -   |
| Rental income                            | 141,518                              | 248,827                                  | 212,289                               | 180,341                         | -   |
| Gifts and contributions                  | -                                    | -  | -                                     | -                               | -   |
| Special events and activities            | -                                    | -  | -                                     | -                               | -   |
| Memberships                              | -                                    | -  | -                                     | -                               | -   |
| Interest Income                          | 31                                   | 50                                       | 86                                    | 477                             | -   |
| Unrealized gain (loss) on invest.        | -                                    | -  | -                                     | -                               | -   |
| Rev. from commercial products            | -                                    | -  | -                                     | -                               | -   |
| In-kind                                  | -                                    | -  | -                                     | -                               | -   |
| Transfer from RCA acquisition            | -                                    | -  | -                                     | -                               | -   |
| Miscellaneous                            | 2,191                                | 6,765                                    | 3,821                                 | 5,069                           | -   |
| <b>TOTAL REVENUES</b>                    | <b>143,740</b>                       | <b>255,642</b>                           | <b>216,196</b>                        | <b>185,887</b>                  | <b>-</b>  |
| <b>EXPENSES</b>                          |                                      |  |                                       |                                 |   |
| Program services:                        |                                      |  |                                       |                                 |   |
| Child Development                        | -                                    | -  | -                                     | -                               | -   |
| Community Services                       | -                                    | -  | -                                     | -                               | -   |
| Economic and Workforce Dev.              | -                                    | -  | -                                     | -                               | -   |
| Energy                                   | -                                    | -  | -                                     | -                               | -   |
| Hispanic-Latino Com. Services            | -                                    | -  | -                                     | -                               | -   |
| Housing and Homeless                     | -                                    | -  | -                                     | -                               | -   |
| Nutrition and Health                     | -                                    | -  | -                                     | -                               | -   |
| Special Projects                         | -                                    | -  | -                                     | -                               | -   |
| Volunteer Services                       | -                                    | -  | -                                     | -                               | -   |
| SNHS Management Corporation              | -                                    | -  | -                                     | -                               | -   |
| Housing Corporations                     | 201,188                              | 273,179                                  | 242,462                               | 281,465                         | -   |
| Total program services                   | 201,188                              | 273,179                                  | 242,462                               | 281,465                         | -   |
| Support services:                        |                                      |  |                                       |                                 |   |
| Management and general                   | -                                    | -  | -                                     | -                               | -   |
| <b>TOTAL EXPENSES</b>                    | <b>201,188</b>                       | <b>273,179</b>                           | <b>242,462</b>                        | <b>281,465</b>                  | <b>-</b>  |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | <b>(57,448)</b>                      | <b>(17,537)</b>                          | <b>(26,266)</b>                       | <b>(95,578)</b>                 | <b>-</b>  |
| <b>NET ASSETS - AUGUST 1</b>             | <b>(317,495)</b>                     | <b>(395,011)</b>                         | <b>(315,085)</b>                      | <b>105,167</b>                  | <b>-</b>  |
| <b>DONATED CAPITAL</b>                   | <b>-</b>                             | <b>-</b>                                 | <b>-</b>                              | <b>-</b>                        | <b>-</b>  |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ (374,943)</b>                  | <b>\$ (412,548)</b>                      | <b>\$ (341,351)</b>                   | <b>\$ 9,589</b>                 | <b>\$ -</b>                                     |

See accompanying independent auditors' report on combining information.

SCHEDULE B (CONTINUED)

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2011

|  | 235                        | 237  | 240                          | 242  | 247  |
|--|----------------------------|--|------------------------------|--|--|
|  | SNHS Elderly<br>Housing VI | SNHS Elderly<br>Housing VI<br>Construction | SNHS Elderly<br>Housing VIII | SNHS Elderly<br>Housing VIII -<br>Construction | SNHS Elderly<br>Housing IX -<br>Construction |
| <b>REVENUES</b>                          |                            |  |                              |  |  |
| Grant/contract support                   | \$ -                       | \$ -                                       | \$ -                         | \$ -   | \$ -   |
| Program service fees                     | -                          | -  | -                            | -  | -  |
| Local funding                            | -                          | -  | -                            | -  | -  |
| Rental income                            | 133,827                    | -  | -                            | -  | -  |
| Gifts and contributions                  | -                          | -  | -                            | -  | -  |
| Special events and activities            | -                          | -  | -                            | -  | -  |
| Memberships                              | -                          | -  | -                            | -  | -  |
| Interest Income                          | 20                         | 3  | -                            | -  | -  |
| Unrealized gain (loss) on invest.        | -                          | -  | -                            | -  | -  |
| Rev. from commercial products            | -                          | -  | -                            | -  | -  |
| In-kind                                  | -                          | -  | -                            | -  | -  |
| Transfer from RCA acquisition            | -                          | -  | -                            | -  | -  |
| Miscellaneous                            | 3,184                      | -  | -                            | -  | -  |
| <b>TOTAL REVENUES</b>                    | <b>137,031</b>             | <b>3</b>                                   | <b>-</b>                     | <b>-</b>                                       | <b>-</b>                                     |
| <b>EXPENSES</b>                          |                            |  |                              |  |  |
| Program services:                        |                            |  |                              |  |  |
| Child Development                        | -                          | -  | -                            | -  | -  |
| Community Services                       | -                          | -  | -                            | -  | -  |
| Economic and Workforce Dev.              | -                          | -  | -                            | -  | -  |
| Energy                                   | -                          | -  | -                            | -  | -  |
| Hispanic-Latino Com. Services            | -                          | -  | -                            | -  | -  |
| Housing and Homeless                     | -                          | -  | -                            | -  | -  |
| Nutrition and Health                     | -                          | -  | -                            | -  | -  |
| Special Projects                         | -                          | -  | -                            | -  | -  |
| Volunteer Services                       | -                          | -  | -                            | -  | -  |
| SNHS Management Corporation              | -                          | -  | -                            | -  | -  |
| Housing Corporations                     | 244,355                    | -  | -                            | -  | -  |
| Total program services                   | 244,355                    | -  | -                            | -  | -  |
| Support services:                        |                            |  |                              |  |  |
| Management and general                   | -                          | -  | -                            | -  | -  |
| <b>TOTAL EXPENSES</b>                    | <b>244,355</b>             | <b>-</b>                                   | <b>-</b>                     | <b>-</b>                                       | <b>-</b>                                     |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | <b>(107,324)</b>           | <b>3</b>                                   | <b>-</b>                     | <b>-</b>                                       | <b>-</b>                                     |
| <b>NET ASSETS - AUGUST 1</b>             | <b>140,828</b>             | <b>-</b>                                   | <b>-</b>                     | <b>-</b>                                       | <b>-</b>                                     |
| <b>DONATED CAPITAL</b>                   | <b>-</b>                   | <b>-</b>                                   | <b>-</b>                     | <b>-</b>                                       | <b>-</b>                                     |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ 33,504</b>           | <b>\$ 3</b>                                | <b>\$ -</b>                  | <b>\$ -</b>                                    | <b>\$ -</b>                                  |

See accompanying independent auditors' report on combining information.

## SCHEDULE B (CONTINUED)

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED JULY 31, 2011**

|  | 250                       | 252   |                     |                  |                     |
|--|---------------------------|---|---------------------|------------------|---------------------|
|  | SNHS Elderly<br>Housing X | SNHS Elderly<br>Housing X<br>(Construction) | Sub-Total           | Elimination      | Totals              |
| <b>REVENUES</b>                          |                           |   |                     |                  |                     |
| Grant/contract support                   | \$ -                      | \$ -  | \$ 34,848,866       | \$ -             | \$ 34,848,866       |
| Program service fees                     | -                         | -   | 678,914             | (415,810)        | 263,104             |
| Local funding                            | -                         | -   | 70,574              | -                | 70,574              |
| Rental income                            | -                         | -   | 6,051,491           | -                | 6,051,491           |
| Gifts and contributions                  | -                         | -   | 333,403             | -                | 333,403             |
| Special events and activities            | -                         | -   | 26,436              | -                | 26,436              |
| Memberships                              | -                         | -   | 22,983              | -                | 22,983              |
| Interest Income                          | -                         | -   | 14,818              | -                | 14,818              |
| Unrealized gain (loss) on invest.        | -                         | -   | 160,288             | -                | 160,288             |
| Rev. from commercial products            | -                         | -   | 8,993               | -                | 8,993               |
| In-kind                                  | -                         | -   | 1,034,912           | -                | 1,034,912           |
| Transfer from RCA acquisition            | -                         | -   | 1,582,641           | -                | 1,582,641           |
| Miscellaneous                            | -                         | -   | 1,534,799           | -                | 1,534,799           |
| <b>TOTAL REVENUES</b>                    | <b>-</b>                  | <b>-</b>                                    | <b>46,369,118</b>   | <b>(415,810)</b> | <b>45,953,308</b>   |
| <b>EXPENSES</b>                          |                           |   |                     |                  |                     |
| Program services:                        |                           |   |                     |                  |                     |
| Child Development                        | -                         | -   | 6,169,774           | -                | 6,169,774           |
| Community Services                       | -                         | -   | 1,525,600           | -                | 1,525,600           |
| Economic and Workforce Dev.              | -                         | -   | 10,254,199          | -                | 10,254,199          |
| Energy                                   | -                         | -   | 13,683,598          | -                | 13,683,598          |
| Hispanic-Latino Com. Services            | -                         | -   | 437,761             | -                | 437,761             |
| Housing and Homeless                     | -                         | -   | 75,163              | -                | 75,163              |
| Nutrition and Health                     | -                         | -   | 1,660,271           | -                | 1,660,271           |
| Special Projects                         | -                         | -   | 617,939             | -                | 617,939             |
| Volunteer Services                       | -                         | -   | 181,568             | -                | 181,568             |
| SNHS Management Corporation              | -                         | -   | 1,202,170           | -                | 1,202,170           |
| Housing Corporations                     | -                         | -   | 6,822,552           | (415,810)        | 6,406,742           |
| Total program services                   | -                         | -   | 42,630,595          | (415,810)        | 42,214,785          |
| Support services:                        |                           |   |                     |                  |                     |
| Management and general                   | -                         | -   | 1,515,390           | -                | 1,515,390           |
| <b>TOTAL EXPENSES</b>                    | <b>-</b>                  | <b>-</b>                                    | <b>44,145,985</b>   | <b>(415,810)</b> | <b>43,730,175</b>   |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | <b>-</b>                  | <b>-</b>                                    | <b>2,223,133</b>    | <b>-</b>         | <b>2,223,133</b>    |
| <b>NET ASSETS - AUGUST 1</b>             | <b>-</b>                  | <b>-</b>                                    | <b>963,919</b>      | <b>-</b>         | <b>963,919</b>      |
| <b>DONATED CAPITAL</b>                   | <b>-</b>                  | <b>-</b>                                    | <b>-</b>            | <b>-</b>         | <b>-</b>            |
| <b>NET ASSETS - JULY 31</b>              | <b>\$ -</b>               | <b>\$ -</b>                                 | <b>\$ 3,187,052</b> | <b>\$ -</b>      | <b>\$ 3,187,052</b> |

See accompanying independent auditors' report on combining information.

**Ron L. Beaulieu & Company**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

April 30, 2012

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

We have compiled the accompanying schedules of revenues and expenses – by contract of Southern New Hampshire Services, Inc., as of July 31, 2011. We have not audited or reviewed the accompanying schedules of revenues and expenses – by contract and, accordingly, do not express an opinion or provide any assurance about whether the schedules of revenues and expenses – by contract are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the schedules of revenues and expenses – by contract in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the schedules of revenues and expenses – by contract.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of schedules of revenues and expenses – by contract without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the schedules of revenues and expenses – by contract.

Certified Public Accountants

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**SCHEDULE OF REVENUES AND EXPENSES – BY CONTRACT**  
**FOR THE YEAR ENDED JULY 31, 2011**

State of NH Governor's Office of Energy & Community Services  
Headstart Program  
For the Period  
August 1, 2010 to July 31, 2011  
Fund # 305

|  | Federal          | State       | Total            |
|--|------------------|-------------|------------------|
| <b>REVENUES</b>                          |                  |             |                  |
| Program funding                          | \$ 2,662,049     | \$ -        | \$ 2,662,049     |
| Other revenue                            | 4,737            | -           | 4,737            |
| In-kind                                  | 772,050          | -           | 772,050          |
| Allocated corporate unrestricted revenue | 1,466            | -           | 1,466            |
| Total revenue                            | <u>3,440,302</u> | <u>-</u>    | <u>3,440,302</u> |
| <b>EXPENSES</b>                          |                  |             |                  |
| Payroll                                  | 1,553,744        | -           | 1,553,744        |
| Payroll taxes                            | 152,601          | -           | 152,601          |
| Fringe benefits                          | 386,815          | -           | 386,815          |
| Workers comp. insurance                  | 13,730           | -           | 13,730           |
| Retirement benefits                      | 64,111           | -           | 64,111           |
| Consultant and contractual               | 21,640           | -           | 21,640           |
| Travel and transportation                | 23,279           | -           | 23,279           |
| Conference and meetings                  | 419              | -           | 419              |
| Occupancy                                | 112,793          | -           | 112,793          |
| Advertising                              | 1,216            | -           | 1,216            |
| Supplies                                 | 64,925           | -           | 64,925           |
| Equip. rentals and maintenance           | 4,712            | -           | 4,712            |
| Insurance                                | 5,428            | -           | 5,428            |
| Telephone                                | 17,464           | -           | 17,464           |
| Postage                                  | 1,509            | -           | 1,509            |
| Printing and publications                | 4,721            | -           | 4,721            |
| Subscriptions                            | -                | -           | -                |
| Program support                          | -                | -           | -                |
| Interest                                 | -                | -           | -                |
| Depreciation                             | 1,467            | -           | 1,467            |
| Assistance to clients                    | 56               | -           | 56               |
| Other direct expense                     | 30,389           | -           | 30,389           |
| Miscellaneous                            | 9,781            | -           | 9,781            |
| In-kind                                  | 772,050          | -           | 772,050          |
| Administrative costs                     | 197,452          | -           | 197,452          |
| Total expenses                           | <u>3,440,302</u> | <u>-</u>    | <u>3,440,302</u> |
| Excess of expenses over revenue          | <u>\$ -</u>      | <u>\$ -</u> | <u>\$ -</u>      |

See accompanying independent accountants' compilation report.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES – BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2011**

State of NH Governor's Office of Energy & Community Services  
LIHEAP Program  
For the Period  
October 1, 2010 to July 31, 2011  
Fund # 630-11

**REVENUES**

|  |                  |
|--|------------------|
| Program funding                          | \$ 8,793,421     |
| Other revenue                            | 356              |
| In-kind                                  | -                |
| Allocated corporate unrestricted revenue | <u>(23,313)</u>  |
| Total revenue                            | <u>8,770,464</u> |

**EXPENSES**

|                                |                  |
|--------------------------------|------------------|
| Payroll                        | 385,060          |
| Payroll taxes                  | 39,791           |
| Fringe benefits                | 98,681           |
| Workers comp. insurance        | 809              |
| Retirement benefits            | 15,159           |
| Consultant and contractual     | 14,433           |
| Travel and transportation      | 4,794            |
| Conference and meetings        | 848              |
| Occupancy                      | 19,694           |
| Advertising                    | 16               |
| Supplies                       | 16,931           |
| Equip. rentals and maintenance | 1,599            |
| Insurance                      | 312              |
| Telephone                      | 15,118           |
| Postage                        | 17,048           |
| Printing and publications      | 274              |
| Subscriptions                  | -                |
| Program support                | -                |
| Interest                       | -                |
| Depreciation                   | 8,472            |
| Assistance to clients          | 8,079,803        |
| Other direct expense           | 321              |
| Miscellaneous                  | 232              |
| In-kind                        | -                |
| Administrative costs           | <u>51,069</u>    |
| Total expenses                 | <u>8,770,464</u> |

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

See accompanying independent accountants' compilation report.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
**SCHEDULE OF REVENUES AND EXPENSES – BY CONTRACT**  
**FOR THE YEAR ENDED JULY 31, 2011**

State of NH Governor's Office of Energy & Community Services  
 LIHEAP Program  
 For the Period  
 August 1, 2010 to September 30, 2010  
 Fund # 630-10

**REVENUES**

|  |                |
|--|----------------|
| Program funding                          | \$ 101,909     |
| Other revenue                            | 113            |
| In-kind                                  |                |
| Allocated corporate unrestricted revenue | 25,607         |
| Total revenue                            | <u>127,629</u> |

**EXPENSES**

|                                |                |
|--------------------------------|----------------|
| Payroll                        | 70,792         |
| Payroll taxes                  | 5,521          |
| Fringe benefits                | 17,591         |
| Workers comp. insurance        | 149            |
| Retirement benefits            | 2,768          |
| Consultant and contractual     | 858            |
| Travel and transportation      | 2,687          |
| Conference and meetings        |                |
| Occupancy                      | 2,854          |
| Advertising                    |                |
| Supplies                       | 1,930          |
| Equip. rentals and maintenance |                |
| Insurance                      |                |
| Telephone                      | 2,604          |
| Postage                        | 3,134          |
| Printing and publications      | 273            |
| Subscriptions                  | -              |
| Program support                | -              |
| Interest                       | -              |
| Depreciation                   |                |
| Assistance to clients          |                |
| Other direct expense           | 7,473          |
| Miscellaneous                  | 77             |
| In-kind                        |                |
| Administrative costs           | 8,918          |
| Total expenses                 | <u>127,629</u> |

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

See accompanying independent accountants' compilation report.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES – BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2011**

State of NH Governor's Office of Energy & Community Services  
Early Headstart Program  
For the Period  
August 1, 2010 to July 31, 2011  
Fund # 300

**REVENUES**

|  |                  |
|--|------------------|
| Program funding                          | \$ 952,362       |
| Other revenue                            | 28,952           |
| In-kind                                  | 123,430          |
| Allocated corporate unrestricted revenue | 8,003            |
| Total revenue                            | <u>1,112,747</u> |

**EXPENSES**

|                                |                  |
|--------------------------------|------------------|
| Payroll                        | 565,784          |
| Payroll taxes                  | 53,275           |
| Fringe benefits                | 99,829           |
| Workers comp. insurance        | 4,400            |
| Retirement benefits            | 30,361           |
| Consultant and contractual     | 3,288            |
| Travel and transportation      | 4,702            |
| Conference and meetings        | 238              |
| Occupancy                      | 85,882           |
| Advertising                    | 603              |
| Supplies                       | 23,007           |
| Equip. rentals and maintenance | 3,321            |
| Insurance                      | 1,070            |
| Telephone                      | 7,519            |
| Postage                        | 41               |
| Printing and publications      | 1,619            |
| Subscriptions                  | -                |
| Program support                | -                |
| Interest                       | -                |
| Depreciation                   | 19,977           |
| Assistance to clients          | -                |
| Other direct expense           | 11,807           |
| In-kind                        | 123,430          |
| Administrative costs           | 72,594           |
| Total expenses                 | <u>1,112,747</u> |

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

See accompanying independent accountants' compilation report.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES – BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2011**

Electric Energy Assistance

For the Period  
August 1, 2010 to July 31, 2011  
Fund # 665

**REVENUES**

|  |                |
|--|----------------|
| Program funding                          | \$ (2,091)     |
| Other revenue                            | 495,750        |
| In-kind                                  | -              |
| Allocated corporate unrestricted revenue | (2)            |
| Total revenue                            | <u>493,657</u> |

**EXPENSES**

|                                |                |
|--------------------------------|----------------|
| Payroll                        | 273,672        |
| Payroll taxes                  | 27,453         |
| Fringe benefits                | 61,028         |
| Workers comp. insurance        | 574            |
| Retirement benefits            | 9,382          |
| Consultant and contractual     | 15,665         |
| Travel and transportation      | 2,843          |
| Conference and meetings        | 325            |
| Occupancy                      | 22,382         |
| Advertising                    | 46             |
| Supplies                       | 13,624         |
| Equip. rentals and maintenance | 1,599          |
| Insurance                      | 312            |
| Telephone                      | 10,168         |
| Postage                        | 14,277         |
| Printing and publications      | 556            |
| Subscriptions                  | -              |
| Program support                | -              |
| Interest                       | -              |
| Depreciation                   | 2,944          |
| Assistance to clients          | -              |
| Other direct expense           | 304            |
| Miscellaneous                  | 154            |
| In-kind                        | -              |
| Administrative costs           | 36,349         |
| Total expenses                 | <u>493,657</u> |

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

See accompanying independent accountants' compilation report.

# SOUTHERN NEW HAMPSHIRE SERVICES, INC.

PO Box 5040, Manchester, NH 03108 - (603)668-8010

*The Community Action Agency for Hillsborough and Rockingham Counties*

## BOARD OF DIRECTORS ~ DECEMBER 2012

| Public Sector  | Private Sector   | Low-Income Sector   | HS Policy Council   |
|--|--|---|---|
| <p><b><u>Representing Manchester</u></b><br/> <b>Lou D'Allesandro</b><br/>                     NH State Senator</p> <p><b>Peter Ramsey</b><br/>                     NH State Representative<br/>                     Hillsborough-District 08</p> <p><b><u>Representing Nashua</u></b><br/> <b>Constance J. Erickson, Treasurer</b><br/>                     Representing Shirley Santerre<br/>                     (Clerk of Ward 4 Nashua)</p> <p><b>Arthur T. Craffey, Jr.</b></p> <p><b><u>Representing Towns</u></b><br/> <b>Thomas Mullins</b><br/>                     Greenfield Town Moderator</p> <p><b>Linda T. Foster</b><br/>                     Representing Howard Brown<br/>                     (Secretary, Souhegan Cooperative<br/>                     School Board)</p> <p><b><u>Representing Rockingham County</u></b><br/> <b>Donna Schlachman</b><br/>                     NH State Representative<br/>                     Rockingham-District 13</p> <p><b>Jill McLaughlin</b><br/>                     Representing Denise Neale<br/>                     (Town Clerk/Derry, NH)</p> | <p><b><u>Representing Manchester</u></b><br/> <b>German J. Ortiz</b><br/>                     Term: 9/12-9/15<br/>                     Hispanic/Latino Community Services</p> <p><b>Sarah Jacobs</b><br/>                     Term: 9/11-9/14<br/>                     Southern NH University</p> <p><b><u>Representing Nashua</u></b><br/> <b>Dolores Bellavance, Vice-Chairman</b><br/>                     Term: 9/12-9/15<br/>                     United Way, Nashua</p> <p><b>Wayne R. Johnson</b><br/>                     Term: 9/12-9/15<br/>                     National Association for the<br/>                     Advancement of Colored People</p> <p><b><u>Representing Towns</u></b><br/> <b>Richard Delay, Sr., Chairman</b><br/>                     Term: 9/12-9/15<br/>                     NH Grocers Association</p> <p><b>Mary M. Moriarty</b><br/>                     Term: 9/12-9/15<br/>                     St. John Neumann Church</p> <p><b><u>Representing Rockingham County</u></b><br/> <b>Thomas Meissner</b><br/>                     Term: 9/11-9/14<br/>                     Unitil</p> <p><b>Dan McKenna</b><br/>                     Term: 12/11-9/14<br/>                     Representing Mark Buttaro<br/>                     (Committee Chair, Troup 402<br/>                     Boys Scouts of America/ Derry, NH)</p> | <p><b><u>Representing Manchester</u></b><br/> <b>James Brown</b><br/>                     Term: 9/12-9/15</p> <p><b>Nancy Guthrie, Secretary</b><br/>                     Term: 9/12-9/15</p> <p><b><u>Representing Nashua</u></b><br/> <b>Janet Allard</b><br/>                     Term: 9/11-9/14</p> <p><b>Shirley Pelletier</b><br/>                     Term: 6/12-9/14</p> <p><b><u>Representing Towns</u></b><br/> <b>Martha Verville</b><br/>                     Term: 9/10-9/13</p> <p><b>Leo G. Sauve, Sr.</b><br/>                     Term: 9/10-9/13</p> <p><b><u>Representing Rockingham County</u></b><br/> <b>Jennifer O'Neil</b><br/>                     Term: 9/11-9/13</p> <p>* Vacant Position</p> | <p><b>Julie Stokes</b><br/>                     Term: 12/12-12/13</p> |

## **Organizational Profile**

### **Description of Organization**

**Name and address of the Organization:** Southern New Hampshire Services, Inc.

PO Box 5040

40 Pine Street

Manchester, NH 03108-5040

**Date established:** Southern New Hampshire Services, Inc. (SNHS) was chartered in the State of New Hampshire on May 28, 1965.

**Mission Statement:** The mission of SNHS is to provide activities designed to assist low-income participants, including the elderly poor, to secure and retain meaningful employment, attain an adequate education, and make better use of available income; to ameliorate the causes of poverty within the community; to meet urgent and immediate individual and family needs, including health, nutrition, housing and employment-related assistance; and to address the problems and barriers which block the achievement of self-sufficiency.

**General Organization Overview:** SNHS is a Community Action Agency, formed under the Economic Opportunity Act of 1964 to address issues of poverty in the country and help low-income families move toward self-sufficiency. SNHS is a private, nonprofit organization governed by a volunteer Board of Directors.

### **Ownership and Subsidiaries:**

Southern New Hampshire Services, Inc. is an umbrella agency that offers an array of services to the elderly, disabled, and low-income households in Hillsborough County, New Hampshire. The Corporation'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 service and assisting individuals and

Southern New Hampshire Services  
 New Hampshire Refugee Social Services #13-OMHRA-RSS-5



APPENDIX C

BUDGET FORM

It is not necessary to enter anything in the total column or row, as all totals will auto-calculate

New Hampshire Refugee Social Services #13-OMHRA-RSS-5  
 COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Southern New Hampshire Services

Budget Period: 10/01/2012-09/30/2013

| Line Item                               | Direct Incremental  | Indirect Fixed     | Total               | Allocation Method for Indirect/Fixed Cost |
|---|---------------------|--------------------|---------------------|---|
| 1. Total Salary/Wages                   | \$ 21,962.74        | \$ -               | \$ 21,962.74        |   |
| 2. Employee Benefits                    | \$ 2,668.47         | \$ -               | \$ 2,668.47         |   |
| 3. Consultants                          | \$ -                | \$ -               | \$ -                |   |
| 4. Equipment:                           | \$ -                | \$ -               | \$ -                |   |
| Rental                                  | \$ -                | \$ -               | \$ -                |   |
| Repair and Maintenance                  | \$ -                | \$ -               | \$ -                |   |
| Purchase/Depreciation                   | \$ -                | \$ -               | \$ -                |   |
| 5. Supplies:                            | \$ -                | \$ -               | \$ -                |   |
| Educational                             | \$ 2,000.00         | \$ -               | \$ 2,000.00         |   |
| Lab                                     | \$ -                | \$ -               | \$ -                |   |
| Pharmacy                                | \$ -                | \$ -               | \$ -                |   |
| Medical                                 | \$ -                | \$ -               | \$ -                |   |
| Office                                  | \$ 705.50           | \$ -               | \$ 705.50           |   |
| 6. Travel                               | \$ -                | \$ -               | \$ -                |   |
| 7. Occupancy                            | \$ 850.00           | \$ -               | \$ 850.00           |   |
| 8. Current Expenses                     | \$ -                | \$ -               | \$ -                |   |
| Telephone/Internet                      | \$ 200.00           | \$ -               | \$ 200.00           |   |
| Postage                                 | \$ -                | \$ -               | \$ -                |   |
| Subscriptions                           | \$ -                | \$ -               | \$ -                |   |
| Audit and Legal                         | \$ -                | \$ -               | \$ -                |   |
| Insurance                               | \$ -                | \$ -               | \$ -                |   |
| Board Expenses                          | \$ -                | \$ -               | \$ -                |   |
| 9. Software                             | \$ -                | \$ -               | \$ -                |   |
| 10. Marketing/Communications            | \$ -                | \$ -               | \$ -                |   |
| 11. Staff Education and Training        | \$ -                | \$ -               | \$ -                |   |
| 12. Subcontracts/Agreements             | \$ -                | \$ -               | \$ -                |   |
| 13. Other (specific details mandatory): | \$ -                | \$ -               | \$ -                |   |
| Indirect                                | \$ -                | \$ 2,980.61        | \$ 2,980.61         |   |
|   | \$ -                | \$ -               | \$ -                |   |
|   | \$ -                | \$ -               | \$ -                |   |
|   | \$ -                | \$ -               | \$ -                |   |
| <b>TOTAL</b>                            | <b>\$ 28,386.71</b> | <b>\$ 2,980.61</b> | <b>\$ 31,367.32</b> |   |

Indirect As A Percent of Direct

10.5%

Southern New Hampshire Services  
 New Hampshire Refugee Social Services #13-OMHRA-RSS-5



APPENDIX C

BUDGET FORM

New Hampshire Refugee Social Services #13-OMHRA-RSS-5  
 COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Southern New Hampshire Services

Budget Period: 10/01/2012-06/30/2013

| Line Item                               | Direct Incremental  | Indirect Fixed     | Total               | Allocation Method for Indirect/Fixed Cost |
|---|---------------------|--------------------|---------------------|---|
| 1. Total Salary/Wages                   | \$ 10,641.30        | \$ -               | \$ 10,641.30        |   |
| 2. Employee Benefits                    | \$ 1,292.92         | \$ -               | \$ 1,292.92         |   |
| 3. Consultants                          | \$ -                | \$ -               | \$ -                |   |
| 4. Equipment:                           | \$ -                | \$ -               | \$ -                |   |
| Rental                                  | \$ -                | \$ -               | \$ -                |   |
| Repair and Maintenance                  | \$ -                | \$ -               | \$ -                |   |
| Purchase/Depreciation                   | \$ -                | \$ -               | \$ -                |   |
| 5. Supplies:                            | \$ -                | \$ -               | \$ -                |   |
| Educational                             | \$ 2,000.00         | \$ -               | \$ 2,000.00         |   |
| Lab                                     | \$ -                | \$ -               | \$ -                |   |
| Pharmacy                                | \$ -                | \$ -               | \$ -                |   |
| Medical                                 | \$ -                | \$ -               | \$ -                |   |
| Office                                  | \$ 461.00           | \$ -               | \$ 461.00           |   |
| 6. Travel                               | \$ -                | \$ -               | \$ -                |   |
| 7. Occupancy                            | \$ -                | \$ -               | \$ -                |   |
| 8. Current Expenses                     | \$ -                | \$ -               | \$ -                |   |
| Telephone                               | \$ -                | \$ -               | \$ -                |   |
| Postage                                 | \$ -                | \$ -               | \$ -                |   |
| Subscriptions                           | \$ -                | \$ -               | \$ -                |   |
| Audit and Legal                         | \$ -                | \$ -               | \$ -                |   |
| Insurance                               | \$ -                | \$ -               | \$ -                |   |
| Board Expenses                          | \$ -                | \$ -               | \$ -                |   |
| 9. Software                             | \$ -                | \$ -               | \$ -                |   |
| 10. Marketing/Communications            | \$ -                | \$ -               | \$ -                |   |
| 11. Staff Education and Training        | \$ -                | \$ -               | \$ -                |   |
| 12. Subcontracts/Agreements             | \$ -                | \$ -               | \$ -                |   |
| 13. Other (specific details mandatory): | \$ -                | \$ -               | \$ -                |   |
| Indirect                                | \$ -                | \$ 1,511.50        | \$ 1,511.50         |   |
|   | \$ -                | \$ -               | \$ -                |   |
|   | \$ -                | \$ -               | \$ -                |   |
|   | \$ -                | \$ -               | \$ -                |   |
| <b>TOTAL</b>                            | <b>\$ 14,395.22</b> | <b>\$ 1,511.50</b> | <b>\$ 15,906.72</b> |   |

Indirect As A Percent of Direct

10.5%

It is not necessary to enter anything in the total column or row, as all totals will auto-calculate

**Southern New Hampshire Services  
New Hampshire Refugee Social Services #13-OMHRA-RSS-5**



**APPENDIX C**

**BUDGET FORM**

**New Hampshire Refugee Social Services #13-OMHRA-RSS-5  
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD**

**Bidder/Program Name: Southern New Hampshire Services**

**Budget Period: 07/01/2013-09/30/2013**

| <b>Line Item</b>                        | <b>Direct Incremental</b> | <b>Indirect Fixed</b> | <b>Total</b>        | <b>Allocation Method for Indirect/Fixed Cost</b> |
|---|---------------------------|-----------------------|---------------------|--|
| 1. Total Salary/Wages                   | \$ 11,321.44              | \$ -                  | \$ 11,321.44        |  |
| 2. Employee Benefits                    | \$ 1,375.55               | \$ -                  | \$ 1,375.55         |  |
| 3. Consultants                          | \$ -                      | \$ -                  | \$ -                |  |
| 4. Equipment:                           | \$ -                      | \$ -                  | \$ -                |  |
| Rental                                  | \$ -                      | \$ -                  | \$ -                |  |
| Repair and Maintenance                  | \$ -                      | \$ -                  | \$ -                |  |
| Purchase/Depreciation                   | \$ -                      | \$ -                  | \$ -                |  |
| 5. Supplies:                            | \$ -                      | \$ -                  | \$ -                |  |
| Educational                             | \$ -                      | \$ -                  | \$ -                |  |
| Lab                                     | \$ -                      | \$ -                  | \$ -                |  |
| Pharmacy                                | \$ -                      | \$ -                  | \$ -                |  |
| Medical                                 | \$ -                      | \$ -                  | \$ -                |  |
| Office                                  | \$ 244.50                 | \$ -                  | \$ 244.50           |  |
| 6. Travel                               | \$ -                      | \$ -                  | \$ -                |  |
| 7. Occupancy                            | \$ 850.00                 | \$ -                  | \$ 850.00           |  |
| 8. Current Expenses                     | \$ -                      | \$ -                  | \$ -                |  |
| Telephone/Internet                      | \$ 200.00                 | \$ -                  | \$ 200.00           |  |
| Postage                                 | \$ -                      | \$ -                  | \$ -                |  |
| Subscriptions                           | \$ -                      | \$ -                  | \$ -                |  |
| Audit and Legal                         | \$ -                      | \$ -                  | \$ -                |  |
| Insurance                               | \$ -                      | \$ -                  | \$ -                |  |
| Board Expenses                          | \$ -                      | \$ -                  | \$ -                |  |
| 9. Software                             | \$ -                      | \$ -                  | \$ -                |  |
| 10. Marketing/Communications            | \$ -                      | \$ -                  | \$ -                |  |
| 11. Staff Education and Training        | \$ -                      | \$ -                  | \$ -                |  |
| 12. Subcontracts/Agreements             | \$ -                      | \$ -                  | \$ -                |  |
| 13. Other (specific details mandatory): |                           | \$ -                  | \$ -                |  |
| Indirect                                | \$ -                      | \$ 1,469.11           | \$ 1,469.11         |  |
|   | \$ -                      | \$ -                  | \$ -                |  |
|   | \$ -                      | \$ -                  | \$ -                |  |
|   | \$ -                      | \$ -                  | \$ -                |  |
| <b>TOTAL</b>                            | <b>\$ 13,991.49</b>       | <b>\$ 1,469.11</b>    | <b>\$ 15,460.60</b> |  |

Indirect As A Percent of Direct

10.5%

**It is not necessary to enter anything in the total column or row, as all totals will auto-calculate**

**Budget and Budget Justification**

**Budget Justification – Budget Period 10/1/2012 – 6/30/2013**

1. Salary/Wages: Funds requested: **\$10,641.30**

Coordinator: 6 hours/week for 30 weeks @ \$26.94/hour - \$6,465.60

Beginning Citizenship Teacher (am): 2.5 hours/week for 30 weeks @\$26.94/hour –  
\$2,020.50

Beginning Citizenship Teacher (pm): 2.5 hours/week for 12 weeks @ \$26.94/hour - \$808.20

Intermediate Citizenship Teacher (pm): 2.5 hours/week for 20 weeks @\$26.94/hour –  
\$1,347.00

2. Fringe Benefits: Funds Requested: **\$1,292.92**

FICA: \$10,641.30 @ .0765 - \$814.06

Unemployment: \$10,641.30 @ .025 - \$266.03

Workman's Comp: 10,641.30 @ .02 - \$212.83

5. Supplies: Educational Materials: \$2,000.00

General office supplies: \$300.00

Paper, printer ink, binders for student work, etc.

Payroll processing: \$161.00

Processing payroll for program staff through Automatic Data Processing (ADP) company. Cost is \$3.50 per employee per payroll. Two employees at 15 pay periods, one employee at 10 pay periods, one employee at 6 pay periods is 46 pay periods. 46 x \$3.50 = \$161.00.

13. Indirect Charges of 10.5%: **\$1,511.50**

This federally approved indirect rate is calculated by the following process:

The total expenditures from the agency audit, less exclusions (assistance to clients, consultants and contract services, in-kind expenditures, and depreciation), results in a figure for Direct Expenditures. The total for Management and General Expenditures is divided by Direct Expenditures to determine the Indirect Rate. This information is submitted to the US Department of Health and Human Services annually, which then approves or disapproves the requested rate.

Southern New Hampshire Services  
**RFP # 13-OMHRA-RSS-5**

Budget justification – 7/1/2013 – 9/30/2013

**1. Salary/Wages: Funds requested: \$11,321.44**

Coordinator: 20 hours/week for 7 weeks @ \$26.94/hour - \$3,771.60

ESOL/Citizenship Teacher: 11.5 hours/week for 6 weeks @\$26.94/hour – \$1,858.86

ESOL Teacher: 9.25 hours/week for 6 weeks @ \$26.94/hour - \$1,495.17

ESOL Teacher: 4.5 hours/week for 6 weeks @ \$26.94/hour - \$727.38

ESOL Teacher: 4.5 hours/week for 6 weeks @ \$26.94/hour - \$727.38

ESOL Teacher: 4.5 hours/week for 6 weeks @ \$26.94/hour - \$727.38

ESOL Teacher: 4.5 hours/week for 6 weeks @ \$26.94/hour - \$727.38

Citizenship Teacher: 2.25 hours/week for 6 weeks @ \$26.94/hour – \$363.69

Teacher's Aide: 10 hours/week for 7 weeks @ \$13.18/hour – \$922.60

**2. Fringe Benefits: Funds Requested: \$1,375.55**

FICA: \$11,321.44 @ .0765 - \$866.09

Unemployment: \$11,321.44 @ .025 - \$283.03

Workman's Comp: \$11,321.44 @ .02 - \$226.43

**E. Supplies: General office supplies: \$150.00**

Paper, printer ink, binders for student work, etc.

Payroll processing: \$94.50

Processing payroll for program staff through Automatic Data Processing (ADP) company. Cost is \$3.50 per employee per payroll. Nine employees at 3 pay periods is 27 pay periods.  $27 \times \$3.50 = \$94.50.00$ .

**H. Other: Rent – \$850: 2 months @ \$425 per month (First Congregational Church)**

Telephone/Internet – \$200: 2 months @ \$100 per month (phone \$35, internet \$65)

**J. Indirect Charges of 10.5% \$1,469.11**

This federally approved indirect rate is calculated by the following process:

Southern New Hampshire Services  
**RFP # 13-OMHRA-RSS-5**

The total expenditures from the agency audit, less exclusions (assistance to clients, consultants and contract services, in-kind expenditures, and depreciation), results in a figure for Direct Expenditures. The total for Management and General Expenditures is divided by Direct Expenditures to determine the Indirect Rate. This information is submitted to the US Department of Health and Human Services annually, which then approves or disapproves the requested rate.



**APPENDIX B**

**STAFF LIST FORM**

New Hampshire Department of Health and Human Services, Office of Minority Health & Refugee Affairs

**COMPLETE ONE STAFF LIST FORM FOR EACH BUDGET PERIOD**

Bidder/Program Name: Southern New Hampshire Services

Name of RFP: Refugee Social Services Program

Budget Period: 7/01/2013 – 9/30/2013

| A                        | B                              | C  | D              | E  | F   | G                          | H                                   |
|--------------------------|--------------------------------|--|----------------|--|---|----------------------------|-------------------------------------|
| Position Title           | Current Individual in Position | Projected Hrly Rate as of 1st Day of Budget Period | Hours per Week | Proj. Amnt Funded by this contract for Budget Period | Proj. Amount from Other Sources for Budget Period | Total Salaries All Sources | Site (if bidder has multiple sites) |
| Example:                 |                                |  |                |  |   |                            |                                     |
| Program Coordinator      | Sandra Smith                   | \$21.00  | 40             | \$21,840   | \$21,840  | \$43,680                   |                                     |
| Program Coordinator      | Sue Corby                      | \$26.94  | 29.25          | \$3,771.60   | \$6,472.34  | \$10,243.94                |                                     |
| ESOL Teacher             | Tika Subedi                    | \$26.94  | 11.5           | \$1,858.86   | 0   | \$1,858.86                 |                                     |
| ESOL Teacher             | Kathy Higgins-Consoli          | \$26.94  | 9.25           | \$1,495.17   | 0   | \$1,495.17                 |                                     |
| ESOL Teacher             | Judy Elliott                   | \$26.94  | 4.5            | \$727.38   | 0   | \$727.38                   |                                     |
| ESOL Teacher             | Michelle Franke                | \$26.94  | 4.5            | \$727.38   | 0   | \$727.38                   |                                     |
| ESOL Teacher             | Constance Van Houten           | \$26.94  | 4.5            | \$727.38   | 0   | \$727.38                   |                                     |
| ESOL Teacher             | Barbara DelloRusso             | \$26.94  | 4.5            | \$727.38   | 0   | \$727.38                   |                                     |
| Citizenship Teacher      | TBD                            | \$26.94  | 2.25           | \$363.69   | 0   | \$363.69                   |                                     |
| Teacher's Aide           | Carmen Rivera                  | \$13.18  | 10             | \$922.60   | 0   | \$922.60                   |                                     |
| Total Salaries by source |                                |  |                | \$11,321.44  | \$6,472.34  | \$17,793.78                |                                     |

Please note, this form will NOT calculate.



**Southern New Hampshire Services  
New Hampshire Refugee Social Services #13-OMHRA-RSS-5**

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# SUE CORBY

## EDUCATION

M.S., Educational Psychology/Counseling – 8/76 – University of Wisconsin-Milwaukee  
B.A., Sociology – 6/66 – Syracuse University; Syracuse, NY

## TEACHING CERTIFICATIONS

Social Studies, State of Wisconsin, 1974 (expired)  
Reading Specialist, State of Wisconsin, 1974 (expired)

## EXPERIENCE

1/04 – present: English for New Americans; Manchester, NH

Teacher: teach English to adult English Language Learners; special interest in beginning level, newly arrived refugees and immigrants, students without literacy in their native languages

Outreach Coordinator: liaison to community programs and agencies; design and coordinate community education speaker series and cultural adjustment activities

Program Coordinator: manage students, teachers, volunteers, curriculum, daily operations, etc.

9/05 – 6/06: Diversity Committee of District in Need of Improvement, Manchester School District

Member: worked with committee to make suggestions for improving culture and climate of schools, particularly for people from diverse backgrounds, in effort to meet standards of No Child Left Behind

9/85 – 6/06: Manchester School District

Volunteer: library assistant, tutor, enrichment coordinator, event planner, fundraiser while children were in local schools

9/85 – 9/93: Souhegan Valley Counseling Services – Amherst, NH

Psychotherapist: short and long term therapy for individuals, couples, families (specialty in work with adolescents and their families)

10/80 – 4/84: Milwaukee, WI

Clinical counselor: two full-time and three part-time positions in a variety of settings (hospital clinics, outpatient clinics, schools, community centers) with emphasis on families, adolescents, drug and alcohol rehabilitation

9/79 – 6/80: Brookfield High School – Brookfield, WI

Reading Specialist: worked with remedial and developmental readers in suburban high school

6/78 – 8/79: School of Education, University of Wisconsin – Milwaukee, WI

Reading Specialist – Clinic Coordinator: supervised classroom teachers becoming reading teachers

6/74 – 6/78: Independent Learning Center – Milwaukee, WI

Teacher: Social Studies and Reading in alternative high school with extensive family and community involvement; developed reading program for disabled readers

Teacher: Adult Basic Education (literacy) to adults in night program

7/72 – 6/74: Teacher Corps; University of Wisconsin – Milwaukee, WI

Intern: worked with team to develop alternative high school with emphasis on basic skills for disengaged Hispanic youth; worked with high risk youth/families in community-based programs

## **ESL/EFL/TESOL/TEFL PROGRAMS**

### **Objective**

I am a mature professional educator seeking employment as an English Instructor for adult speakers of other languages. I hold a BS in Business Administration from Boston University and am a May 2012 candidate for a MS TESOL\* degree from Southern New Hampshire University. I am a native English Speaker from the New England region of the United States.

\* (Master of Science in Teaching English to Speakers of Other Languages)

## **ACADEMIC SUMMARY**

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### **Southern New Hampshire University MS TESOL May 2012**

#### **Program Courses completed**

- Socio-Cultural Context of Language Teaching
- Methods of Teaching English Through Drama
- Evaluation and Assessment
- Aspects of Literacy and Multilingual Learners
- Intro to Curriculum Development, Design and Implementation
- Computer-Assisted Language Learning
- Descriptive Linguistics of American English
- Strategy and Techniques of Teaching Grammar
- Listening and Speaking Techniques
- Overview of TESOL Methodology
- Language Learning and Acquisition
- Supervised Practice Teaching Adult ESL

### **Boston University - School of Management BS BA May 1992**

*Bachelor of Science, Business Administration May 1992*

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## PROFESSIONAL TIMELINE

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### **Nashua Adult Learning Center Nashua, NH**

March 2012 – May 2012

Reporting to program director, observe and student teach in level 3 adult ESOL class.

### **ESL/EFL/TESOL/TEFL programs**

January 2012 – Present (3 months) Global

- Program design and instruction, Business English for Speakers of other languages
- English proofreading and editing for Business or Academic purposes (MS Office Applications)
- Customized one to one online English coaching for professionals
- One to one and group-based online pronunciation coaching for professionals

### **Founder - Up In Alms, LLC**

May 2011 – Present (11 months) Global

Founder of charitable organization.

### **Call Center Consultant - Artec**

July 2009 – January 2010 (7 months)

on site call center consulting project... Genzyme, Framingham, MA

### **Call Center Analyst/Engineer -Health Dialog, Inc**

March 2004 – July 2009 (5 years 5 months)

Subject matter expert for all ACD design and operations in 7 networked call centers with excess of 800 agents. Designed and delivered end-user and supervisor training on all telephony applications.

## EXPERIENCE

### **Freelance Composition, Permissions and Project Management**

August 2005–present

Services include book design and layout and project management for trade and el-high textbooks.

### **ESL Instructor** *English for New Americans (ENA)*, Manchester, NH

September 2006–August 2010

Part-time English as second language instructor for intermediate adult refugees and immigrants.

### **Senior Project Manager**, *Transperfect Translations.com*, Andover, MA

January 2008–September 2008

Manage large multilingual projects from beginning to end, including budget, negotiating with freelance translators, editors, and proofreaders; establish relationships with clients to achieve repeat business; implement and manage technical process for localization to maximize efficiency and ensure customer satisfaction.

### **Project Manager**, *Argosy Publishing*, Newton, MA

July 2005–August 2006

Manage the development of one-, two-, and four-color print projects for clients, including el-high, college, trade, and professional publishers; create schedules and coordinate all phases of project development; prepare text and art manuscripts for composition and art creation, ensuring that all materials adhere to professional publishing standards and prepress requirements; hire and manage freelance personnel; manage project financial resources with regard to book production budgets and quotes.

### **Project Manager**, *Hackett Publishing Company, Inc.*, Cambridge, MA

March 2002–May 2005

Project management for new titles; recruit compositors and obtain bids for projects; proofread and copyedit projects; interact and communicate with authors; incorporate author and copyeditor corrections into electronic files; design book interiors, create type specification; in-house composition; manage copyright transfers and registration; generate and maintain project budgets.

### **Production Editor**, *Butterworth-Heinemann*, Woburn, MA

May 2000–March 2002

Create and maintain book production schedules for technical book titles; hire freelance copyeditors, compositors, proofreaders, and indexers; prepare manuscripts and page proofs for copy editing and proofreading; evaluate editorial and proofreading work; incorporate author and copyeditor corrections into electronic files; prepare files for composition, press, and repurposing.

### **Assistant Editor**, *Focal Press* (imprint for *Butterworth-Heinemann*), Woburn, MA

November 1999–May 2000

Research and propose new book titles for publishing list; prepare contracts for publishers; establish relationships with authors; maintain schedules; communicate with inter-company departments regarding marketing and production; write promotional material for new titles and back cover copy.

## EDUCATION

**Bachelor of Arts, English**, *University of New Hampshire*, Durham, N.H.

## PROFESSIONAL SKILLS

QuarkXpress, Adobe Acrobat, Adobe Photoshop, Adobe Illustrator, WordPerfect, Microsoft Word, Excel.

## REFERENCES

Available on request.

## Constance Van Houten

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### Teacher of ESOL/ESL

Objective: position as teacher of English as a second language to adult learners

#### Qualification Highlights:

Teacher of adult students of English as a second language for five years  
Certified administrator for CASAS testing  
Instructor of writing and reading at the college level  
Teacher of English at Manchester Memorial High School for thirty-six years (retired)  
Certified in English, general special education, and learning disabilities  
Served as head of Memorial High School's English department  
Experience with secondary students in remedial to honors levels and in special education programs  
Developed and coordinated a high school honors program  
Completed a graduate certificate program in education of the gifted and talented  
Volunteer tutor in reading for an adult second language learner and volunteer for the Salvation Army

#### Employment Highlights:

Manchester Adult Learning Center, ESL Program, Manchester, NH 2007 – present  
*teacher of English as a second language to adult learners*

- Served as a lead teacher
- Taught literacy, intermediate, and advanced level classes
- Team-taught a class at the intermediate level of instruction
- Co-taught an advanced level class with the program supervisor/state ESOL mentor
- Substitute taught in all levels of instruction and, for one summer, at Temporary Assistance for Needy Families (TANF), a multilevel program
- Designed and taught multilevel classes in conversation and writing
- Utilized speakers, field trips, Connections program, and other community support
- Ran student registration
- Administered the (CASAS) testing program for all classes and for registration
- Participated in interviews of prospective teachers and provided support for new teachers
- Supervised a student teacher and worked with and oversaw classroom aides and volunteers
- Assisted with preparation of classrooms, coordination of volunteers, and text recommendations
- Participated in professional development and worked with and under the state ESOL mentor
- Teamed with two colleagues to craft the program's mission statement
- Served on state Community Liaisons and Advocacy committees and coordinated school efforts

Manchester Community College, Manchester, NH 2007 - present  
*adjunct professor of English*

Manchester School District, Memorial High School, Manchester, NH 1971 - 2007  
*teacher of English*

#### Education Highlights:

Notre Dame College, Manchester, NH 1986  
MEd., Learning and Language Disabilities

University of New Hampshire, Durham, NH 1971  
B. A., English/Education

# Professional Profile

Barbara A.F. DelloRusso

## Education:

*M.Ed.*, May 2008. *Plymouth State University*. Adult Learning and TESOL. GPA: 4.0.

*TESOL Certificate*, March 2004. *School of International Training*, Costa Rica.

Month-long intensive course. TESOL Certificate (Teaching English to Speakers of Other Languages).

*B.A.*, May 1994. *University of Southern Maine*, Anthropology/geography major. GPA: 3.64 *summa cum laude*.

## Academic Skills:

- ESL Instructor, New Hampshire Technical Institute (NHTI).
- ESL Tutor/Coordinator, Multicultural Office, NHTI.
- ESL Program Coordinator for Second Start Adult Education.
- ESL Instructor, Second Start, Beginner level – through College Bridging level.
- ESL Tutor, Hopkinton High School, one-on-one, grades 1, 3, and high school.
- Private ESL tutor. Summer, 2010.
- Wrote a Verizon Grant for Second Start's ESL Distance Learning Program.
- Manage Student Resource Centers, Granite State College, Manchester and Concord.
- College advisor for matriculated, non-matriculated, non-traditional, and multicultural students.
- Assisted students with the admission process including financial aid.
- Work Resource Specialist for the Families @ Work program in Manchester and Nashua.
- "One Stop" Educational and Career Advisor at the Concord Employment Office.
- Provided career and transfer advising.
- Initial transcript evaluation.
- Testing accommodations. Accuplacer Testing administrator/advisor.
- Evaluated scores for English and Math placement.
- Interim Project Lead the Way coordinator (program that provides students with an opportunity to try college at the high school level). Interim liaison for schools around the state.

## Academic/Advising/Publishing Experience:

- *Academic Resource and Information Coordinator/Advisor*. Granite State College, Concord and Manchester. Manage Student Resource Centers. Administer skills assessments and diagnose academic subject areas that need development. Provide instruction in math, reading and writing in centers and online. Provide research and information literacy instruction, design and delivery workshops. One-on-one help with learning skills, career planning, time management. Provide tutoring and ADA compliance. Support faculty who work with at-risk students. Advise non-matriculated students. DSST/CLEP/Accuplacer administrator and Event system manager.
- *Work Resource Specialist*. Southern New Hampshire Services, Manchester and Nashua. September 2008 – present. Advise participants on education and career/job upgrades, budget planning, long term goals. Help participants maneuver crisis situations. Manage caseload of 60-80 adults. Distribute support money depending on participant's needs. Work independently managing all aspects of the program from intake to exiting of participants.
- *Adjunct Instructor*, New Hampshire Technical Institute, Spring 2008 and Spring 2009.  
→ LS 202 Clear Speech and Communication. Upper-level ESL students.

- *Instructor*, Second Start Adult Education, Spring 2008. High-level ESL College Bridging class.
- Academic Advisor, Community Education (*part-time*). New Hampshire Technical Institute, Concord, 2001-2006. College advisor through the joint effort of the Division of Community Education and Admissions, and "One Stop" Educational and Career Advisor at the Employment Office. Interim Project Lead the Way coordinator. ESL Tutor and Coordinator, Multicultural Office.
- *ESL Instructor and Program Coordinator*. Second Start Adult Education (2004-2005). Wrote a Verizon Grant for Second Start's ESL Distance Learning Program, (Fall 2007). Instructor for Bridging class for upper level ESL students. (Spring 2008).
- *ESL Tutor*. Hopkington High School. (2004-2005). Interim part-time tutor.

#### **Publishing Skills:**

- Managing Editor of a bi-monthly magazine and two peer-reviewed journals.
- Responsible for each issue's page count, table of contents, final proof and page proofs.
- Organized long-term planning for all issues, color cover layout/design.
- International liaison for the editors and authors of each publication.

#### **Publishing Experience:**

- *Managing Editor*. *Infinite Energy Magazine*, Bow, NH (January 1998 - December 2001).
- *Managing Editor*. *Human and Ecological Risk Assessment*, a bi-monthly scientific journal. Amherst Scientific Publishers, Mass. (May 1995 - May 1998). Telecommuting position.

#### **Weekend position:** (while completing degree):

- *Weekend Coordinator and Administrative Assistant*. Concord Visiting Nurses Association (Interim position, June 2006 – September 3, 2008). Maintaining patient orders and scheduling of weekend clinicians, problem solving, updating reports. Healthcare system used: McKesson.

#### **Computer skills:**

Mac: Layout/Design: Photo Shop, Quark.

PC: Proficient in Microsoft Word, Excel, and PowerPoint.

Student information systems used: Banner, Web CT, Blackboard, and Banner.

#### **Workshops:**

November 2008: Enhancing Motivation for Change (Motivational Interviewing), State of NH Employment Program

November 2009: Transformative Practices in Student Access and Support Learning Assistance Association of New England Conference

#### **Volunteer:**

*Second Start Adult Literacy tutor*. 2009-2010

## Judith Elliott

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- Education:** School for International Training Brattleboro, VT  
**TESOL Certificate** 2010
- Northeastern University Boston, MA  
**MA in Economics - Focus on workforce issues** 1993
- Kalamazoo College Kalamazoo, MI  
**BA in Business and Economics** 1975
- Experience:** English for New Americans/Southern NH Services Manchester, NH  
**ESOL Teacher August 2009 - Present**  
Teach ESOL (English for Speakers of Other Languages) to adult immigrant and refugee students. Develop supplementary teaching materials and supervise volunteer teachers' aides.
- NH Coalition for Occupational Safety and Health Hooksett, NH  
**Immigrant-Refugee Trainer August 2009 - Present**  
Teach worker safety and worker rights to immigrants and refugees in ESOL classes throughout New Hampshire. Develop curriculum, graphic materials, and worksheets.
- International Institute of New Hampshire Manchester, NH  
**Trainer for Refugee Farmers (Consultant) 2009 - Present**  
Teach farm-related English to refugees in agricultural program. Plan lessons, create graphic materials, and design reading materials.
- NH Coalition for Occupational Safety and Health Concord, NH  
**Director June 1999 - August 2009**  
Designed and led training program for immigrant and low-income workers. Carried out administrative, training, and fundraising responsibilities. Co-founded and coordinated NH Immigrant Rights Task Force.
- NH AFL-CIO Pembroke, NH  
**School-to-Work Outreach Coordinator August 1997 - June 1999**  
Coordinated participation in New Hampshire School-to-Work Program. Wrote curriculum, organized teachers' conference, and conducted public outreach.
- Elliott Economic Research Canterbury, NH  
**Independent Researcher 1995-1998**  
Conducted research, writing, and public education on employment

issues affecting low and moderate-income workers.

Manchester Listening Project on Jobs  
**Project Coordinator** Manchester, NH  
**May 1996 - May 1997**  
Coordinated community-based research project exploring employment issues through worker interviews.

NH Citizen Action  
**Campaign Finance Reform Organizer** Concord, NH  
**July 1995 - February 1996**  
Carried out public education to advocate campaign finance reform.

New England College  
**Adjunct Instructor of Economics** Henniker, NH  
**Sept 1990 - June 1994**  
Specialized in globalization of economy and issues confronted by US workers and families.

Community Services Council of Merrimack County  
**Finance Director** Concord, NH  
**August 1984 - March 1990**  
Directed accounting systems for human services agency.

NH Energy Management  
**Energy Auditor** Newmarket, NH  
**1982 - 1983**  
Performed energy efficiency audits of residential and commercial buildings.

NH Public Utilities Commission  
**Energy Analyst** Concord, NH  
**1980-1981**  
Developed policy recommendations to improve energy efficiency of public utilities.

Clamshell Alliance  
**Bookkeeper** Portsmouth, NH  
**1978 -1979**  
Maintained financial records for grassroots anti-nuclear organization.

**Volunteer:** **ESOL Teacher**, New American Africans, Concord, NH – 2010 to present.

**Master Gardener**, UNH Cooperative Extension Education Center, Manchester – 2009 to present.

**Languages:** Proficient in conversational Spanish.

**Awards:** **NH Martin Luther King Award, 2006** - For work on behalf of immigrant rights

**Objective:** To secure a position where my education, skills and experience will be an asset and allow for professional growth.

**Highlights:**

- Good interpersonal skills with good knowledge of English, both written and spoken
- Ability to manage Human Resource efficiently
- Ability to cope with people of diverse characters
- Ability to work under pressure with time-frame schedule
- Flair to innovative ideas and better services
- Utmost dedication to the work undertaken
- Extremely reliable and dependable
- Speak three languages ( English, Nepali, and Hindi)

**Education:**

**Master Degree in Sociology**  
Tribhuvan University

**2002-2004**  
Kathmandu, Nepal

**Completed Bachelor degree in Humanities**  
Major in English, Economics, Political Science

**1999-2001**  
West Bengal, India

**Experiences:**

**Interpreter**

International Institute, Manchester, NH

**June, 2010.....**

**Cashier**

Fenton CITGO

**Aug 2009- April 2010**  
Silver Spring MD

Responsible for handling the day to day transactions and phone handling

**Cashier/Customer Service Representative**

Pinnacle Computers

**2005-2007**

Kathmandu, Nepal

Partly owned and run a computer sales and maintenance enterprise. Duties included: attending the customers, taking record of computer malfunctions and refer to the technicians, keep a record of inventories and fill the order form for new imports

**Vice-Principal/ECA In-charge/Counselor**

The Blue Moon and Universal Higher Secondary School

**2001-2008**

Kathmandu, Nepal

Duties included: implementing the school curriculum, conducting parents-teachers interactions and meetings, preparation of daily schedule of the entire staff, prepare and conduct examinations, implement school's rules, regulations and discipline, conduct all sorts of literary activities, counseling students.

**Resource/Contact Person (UNHCR)**

Responsible for assisting the Administration. Duties included making weekly/daily schedules, implement the school curriculum, train teachers and design curriculum

**1998-2000**

**Volunteer**

Worked as a volunteer teacher in a refugee community for 8 years.

**1993-2001**

Jhapa, Nepal

Duties included teaching and training adults and school drop outs.

References: Available upon request

**Kathy Higgins-Consoli**

- Teaching Experience* Highland Goffes-Falls School, Manchester, NH  
2005 to present Paraprofessional. Individualized and differentiated instruction to SPED and high risk students in a group and one-to-one setting. Summer PALS program instructor.
- 2004-2005 ELL Tutor. Created and taught curriculum using grade level guidelines to 64 students whose home language was not English utilizing foreign language/culture skills. Administered state placement and assessment tests.
- 2002-2004 Substitute Teacher. Taught K-5 as both a per diem and long-term substitute teacher
- Volunteer Work* Highland Goffes-Falls School, Manchester, NH  
2001-2003 Performed various classroom duties under teacher supervision including reading/writing instruction and tutoring according to individual student needs, including SPED students.
- St. Francis of Assisi Parish, Litchfield, NH  
Lead Teacher in the 2<sup>nd</sup> grade CCD program, prepared students for key Sacrament year. Developed instructional material and lesson plans according to school curriculum.
- Taught Vacation Bible School. Integrated arts into weekly curriculum.
- 1981 -1983 Concord High School/Project Second Start, Concord, NH  
Taught ESOL and tutored high school students in Spanish. Substitute teacher.
- Old Saybrook High School, Old Saybrook, CT  
Long-term Spanish substitute, grades 9-12, 4 classes daily plus a private tutoring session.
- Camp Wa-Kio, Jaffrey, NH  
Tutored 8-11 year olds in ESOL, Spanish, and Math to increase their proficiencies toward a private school entrance exam.
- Employment* Family Home Childcare
- 1999-2002 Provider  
Provided daily care and nurturing with an appropriate developmental approach according to child's age and abilities.
- Concurrent 2000 Medical Consultant (Catholic Medical Center)  
Responsible for procedural and diagnostic coding for family practice office as well as all aspects of A/R. Converted office to Y2K readiness.

**Office of Mark L. Timmerman, M.D., Merrimack, NH**

1995-1999

Account Manager

Reconciled accounts using procedural and diagnostic coding for family practice medicine. Responsible for all aspects of A/R, including third party insurances. Compiled month-end reports and posted all payments. Performed clinical procedures using OSHA guidelines. Directed \$15K computer system upgrade.

**Office of Marc S. Rubenson, M.D., Manchester, NH**

1990-1995

Office Manager

In charge of all facets of surgical practice. Cut A/R turnaround time in half ; initiated electronic billing operation; knowledgeable of commercial insurances as well as Medicare, Medicaid, and HMOs. Skilled in ICD9-CM as well as CPT coding; familiar with OSHA/CLIA.

**ProfitKey International, Salem, NH**

1988-1990

Administrative Consultant

Successful initial contract position in Marketing Department led to further responsibilities in Accounting, Customer Service, Research and Development, and Field Service Departments.

**Greater Lawrence Family Health Center, Lawrence, MA**

1983-1988

Director of Patient Services

Managed bilingual staff of 12, including 2 supervisors. Prepared budget. Administered 1<sup>st</sup> summer youth employment program. Taught inservice programs. Conducted bi-annual state and federal audits. Directed start-up of satellite clinic.

Supervisor of Reception and Medical Records

Supervised, hired, trained and disciplined personnel. Managed inventories; purchased and maintained equipment.

Receptionist

Directed bilingual communications; scheduled appointments; translated documents; billed insurance claims.

*Education*

American Board for Certification of Teacher Excellence, Washington, D.C. Certificate to teach and *Highly Qualified* status for Elementary Education for the state of New Hampshire

**St. Michael's College, Winooski, VT**

Bachelor of Arts Degree, Spanish – summa cum laude  
Valedictorian.

## **Job Description - Citizenship Teacher**

### **Job Summary:**

The Citizenship Teacher at the English for New Americans Program will help the Program Coordinator establish classes for refugees and immigrants in the greater Manchester area, assisting them in preparing for the Citizenship exam.

### **Supervision Received:**

Works under the direct supervision of the Citizenship Program Coordinator and under the General Supervision of the Community and Multi-Cultural Services Director.

### **Supervision Exercised:**

None.

### **Qualifications:**

Hold a Bachelor's Degree and/or certification in ESOL, TEFL, Adult Ed., Reading, or related field. Experience working with refugees and/or immigrants and the agencies that serve them is preferred. Willingness to integrate and manage college student service-learners and community volunteers is a must.

### **Responsibilities:**

- Teach Civics classes as determined by Program Coordinator.
- Include civic and cultural adjustment information and activities including field trips in collaboration with Program Coordinator.
- Keep accurate attendance records and initiate phone contact with students who are absent for significant periods of time.
- Develop and implement lesson plans that address the principles of learning as applied to second language acquisition by students who may or may not be literate in their own languages and who are learning within the context of loss and trauma.
- Supplement classroom textbooks, as necessary, with materials from other sources, which may include teacher-made materials, visual and auditory aids, and computer assisted learning.
- Integrate and utilize the assistance of college and community volunteers in classroom instruction, particularly to support written and oral practice.
- Evaluate performance of college volunteers at end of session.
- Assist with the design and implementation of student evaluation measures, which may include pre/post testing of students, written journals, teacher-made self evaluations.
- Assist with ongoing curriculum development and program evaluation in collaboration with other program staff.
- Will maintain the confidentiality of clients and staff in accordance with SNHS policy and procedure.
- Abide by all SNHS Safety policies and procedures.
- Present professional and positive image as a representative of SNHS.
- Responsible for having adequate knowledge of all SNHS programs and will gather sufficient intake information to make referrals to other SNHS programs which are beneficial to the client and his/her family.
- Perform other related duties as required.

I have read and understand the above description and I am confident that I will be able to meet the requirements of this job.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Revised June 2010