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

Lori A. Shibiaette
Commissioner

Karen E. Hebert
Director

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June 8, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to amend an existing contract with Southern New Hampshire Services, Inc., (Vendor #177198 - B006), 40 Pine Street, Manchester, New Hampshire, for the continued provision of Child Care Resource and Referral Services, by exercising a renewal option by increasing the price limitation by \$1,443,200 from \$8,040,000 to \$9,483,200 and by extending the completion date from June 30, 2022 to June 30, 2023, effective July 1, 2022, or upon Governor and Council approval, whichever is later. 100% Federal Funds.

The original contract was approved by Governor and Council on May 27, 2015, item #21. It was subsequently amended on May 4, 2016, item #5A, August 3, 2016, item #5B, February 1, 2017, item #11, June 5, 2019, item #30, September 18, 2019, item #15, and most recently amended with Governor and Council approval on June 2, 2021, item #20.

Funds are anticipated to be available in the following account for State Fiscal Year 2023 with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2016	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2017	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2018	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2019	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2020	102-500731	Contracts for Prog Svc	42117709	\$1,060,000	\$0	\$1,060,000
2020	102-500731	Contracts for Prog Svc	42117708	\$300,000	\$0	\$300,000
2021	102-500731	Contracts for Prog Svc	42117709	\$1,060,000	\$0	\$1,060,000
2021	102-500731	Contracts for Prog Svc	42117708	\$300,000	\$0	\$300,000
2022	102-500731	Contracts for Prog Svc	42117709	\$1,060,000	\$0	\$1,060,000

2022	102-500731	Contracts for Prog Svc	42117708	\$300,000	\$0	\$300,000
2023	102-500731	Contracts for Prog Svc	42117709	\$0	\$1,143,200	\$1,143,200
2023	102-500731	Contracts for Prog Svc	42117708	\$0	\$300,000	\$300,000
			Total	\$8,040,000	\$1,443,200	\$9,483,200

EXPLANATION

The purpose of this request is for the continued provision of a statewide Child Care Resource and Referral (CCR&R) Services that assists families in securing high quality child care and refers families to community supports, as needed. In addition, the continued provision allows for the training and technical assistance activities for child care providers to continue without interruption. These services are required to support and/or meet the reauthorization of the Child Care and Development Fund Block Grant from the federal government.

The Contractor will provide resource and referral services to a minimum of 1,250 families directly or through the online child care search function of the Department's NH Connections Information System. In addition, the contractor will present informational sessions to individuals and employers that will help programs connect to resources to support families, and ongoing support through a live chat and email portal.

The training and technical assistance component will serve 2,200 staff of child care providers throughout the state. This will include, but not be limited to, 10 individuals continuing qualifications to teach in early childhood/child care settings through the Department of Labor Apprenticeship Program, 25 individuals increasing qualifications by working toward attaining Associate Degrees through the T.E.A.C.H. NH Early Childhood Scholarship Program, and up to 20 individuals attaining their Early Childhood and Family Mental Health credentials.

The Contractor will also provide support for approximately 400 individuals to complete courses available on the ProSolutions platform, based on providers' professional development needs.

The Contractor will also continue to provide training and technical assistance for child care providers and programs on various topics, including NH Early Learning Standards, Emergency Preparedness, and the NH Credentialing System. The Contractor supports programs to achieve Quality Steps within the Granite Steps for Quality (GSQ) system, New Hampshire's Quality Recognition and Improvement System (QRIS), through GSQ preparedness activities. The Contractor will coordinate with the Department approved website contractor to update the New Hampshire Connections website as appropriate and as requested by the Department:

The Department will monitor contracted services using the following performance measures:

- Percent of families whose child care needs were met as a result of receiving CCRR services.
- Percent of programs that enrolled in the new GSQ following participation in the GSQ preparedness activities.
- Number of professionals receiving their Early Childhood and Family Mental Health Credential.
- Number of providers completing coursework on ProSolutions.

- Number of individuals participating in the T.E.A.C.H. and DOL Early Childhood Apprenticeship programs that increased their teacher qualifications.

As referenced in Exhibit C-1, Revisions to General Provisions, Section 4 of the original agreement, the parties have the option to extend the agreement for up to one (1) additional year, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for one (1) of the one (1) years available.

Should the Governor and Council not authorize this request, the shortage of qualified early childhood/child care staff, especially those qualified to work with infants and toddlers, may worsen. Additionally, the Department would potentially be out of compliance with the Child Care and Development Fund Federal Plan and the additional requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014, which include spending up to twelve percent (12%) of the funds on quality activities, of which three percent (3%) must be focused on infant/toddler activities.

Area served: Statewide

Source of Federal Funds: Assistance Listing Number #93.575, FAIN #2201NHCCDF

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

Respectfully submitted,



Len A. Shibinette
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #7**

This Amendment to the Child Care Resource and Referral Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southern New Hampshire Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on May 27, 2015 (Item #21), as amended on May 4, 2016 (Item #5A), August 3, 2016 (Item #5B), February 1, 2017 (Item #11), June 5, 2019 (Item #30), September 18, 2019 (Item #15), and on June 2, 2021 (Item #20) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1 Revisions to General Provisions, Section 4, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to extend the term of the agreement, increase the price limitation, and modify the scope of services to support continued delivery of these services; and

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

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2023
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$9,483,200
3. Form P-37, General Provisions, Block 1.9, Contracting Officer for State Agency, to read:
Robert W. Moore, Director.
4. Modify Exhibit A, Amendment #4, Scope of Services, Section 2, Subsection 2.1, Paragraph 2.1.2, with no change to Subparagraphs 2.1.2.1 through 2.1.2.2, to read:
 - 2.1.2. The Contractor shall receive Departmental approval prior to updating the New Hampshire Connections Website.
5. Modify Exhibit A, Scope of Services, Section 2, by adding Subsections 2.22 through 2.30, to read:
 - 2.22. The Contractor shall assist with the coordination of a Celebration of Child Care/Early Childhood Professionals event to help recognize and support the early childhood field. The Contractor shall secure event resources and services, including, but not limited to:
 - 2.23.1. A venue and associated services;
 - 2.23.2. Refreshments; and
 - 2.23.3. Audio/video equipment.
 - 2.23. The Contractor shall support the expansion of the T.E.A.C.H. program to increase capacity, including providing staff resources, and collaborate with the Department's T.E.A.C.H. staff member and Department of Labor Early Childhood Apprenticeship Program for outreach and monitoring.
 - 2.24. The Contractor shall provide funding for child care providers to complete the Environmental Health course (NH Eco-Healthy Child Care-Protecting Children's Environmental Health course) available on the ProSolutions platform or other designated courses as identified by the Department.
 - 2.25. The Contractor shall develop a ProSolutions course in response to child care providers'

needs as determined by the Department, and in collaboration with the Department, if applicable.

- 2.26. The Contractor shall provide funding to the NH Association for Infant Mental Health (NHAIMH) to support up to ten (10) NH early childhood professionals to attain their Early Childhood and Family Mental Health (ECFMH) Credential and administrative costs to include, but are not limited to, the following:
 - 2.26.1. The review and revision as applicable of the ECFMH Credential process and requirements;
 - 2.26.2. The revision of the ECFMH Competency booklet and related web-based documents; and,
 - 2.26.3. The promotion of the credential and outreach to increase the pool of Reflective Practice consultants to work with ECFMH credential candidates.
 - 2.27. The Contractor shall utilize funding to support Reflective Practice Coaching for Early Childhood and Out of School Time providers, as applicable, and other related expenses for continuous quality improvement activities, including but not limited to making necessary updates to the Department's credentials within the Early Childhood and Out of School Time Professional Development systems.
 - 2.28. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department, to ensure compliance with the contractual requirements.
6. Modify Exhibit B, Amendment #5, Method and Condition Precedent to Payment, Section 4. by deleting it in its entirety and replacing it with the following:
4. Payment for said services shall be made quarterly as follows:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-6, Amendment #5, Budget Sheet through Exhibit B-15, Amendment #7, Budget Sheet.
 - 4.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available.
 - 4.3. The Contractor shall submit an invoice and supporting documents to the Department no later than the fifteenth (15th) working day of the following quarter. The Contractor shall:
 - 4.3.1. Ensure the invoice is presented in a form that is provided by the Department or is otherwise acceptable to the Department.
 - 4.3.2. Ensure the invoice identifies and requests payment for allowable costs incurred in the previous quarter.
 - 4.3.3. Provide supporting documentation of allowable costs that may include, but is not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.3.4. Ensure the invoice is completed, dated and returned to the Department with the supporting documentation for authorized expenses, in order to initiate payment.

7. Add Exhibit B-13, Amendment #7, Budget Sheet, which is attached hereto and incorporated by reference herein.
8. Add Exhibit B-14, Amendment #7, Budget Sheet, which is attached hereto and incorporated by reference herein.
9. Add Exhibit B-15, Amendment #7, Budget Sheet, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2023, or upon Governor and Council approval, whichever is later.

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

State of New Hampshire
Department of Health and Human Services

6/3/2022

Date

DocuSigned by:
Karen Hebert

Name: Karen Hebert
Title: Division Director

6/3/2022

Date

Southern New Hampshire Services, Inc.

DocuSigned by:
DonnaLee Lozeau

Name: DonnaLee Lozeau
Title: Chief Executive Officer

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

OFFICE OF THE ATTORNEY GENERAL

6/7/2022

Date

DocuSigned by:
Robyn Guarino
748734841944480
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit B-13 Amendment #7, Budget Sheet

New Hampshire Department of Health and Human Services
 COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Instructions: Fill out the Direct/Indirect columns only for Contractor Share (if applicable) and Funded by DHHS. Everything else will automatically populate.

Contractor Name: Southern New Hampshire Services, Inc.

Budget Request for: Child Care Resource & Referral Services Contract

Budget Period: 07/01/2022 - 06/30/2023

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 638,865.00	\$ -	\$ 638,865.00	\$ -	\$ -	\$ -	\$ 638,865.00	\$ -	\$ 638,865.00
2. Employee Benefits	\$ 249,809.00	\$ -	\$ 249,809.00	\$ -	\$ -	\$ -	\$ 249,809.00	\$ -	\$ 249,809.00
3. Consultants	\$ 43,000.00	\$ -	\$ 43,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 35,000.00	\$ -	\$ 35,000.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
5. Supplies:	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
6. Travel	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
7. Occupancy	\$ 21,000.00	\$ -	\$ 21,000.00	\$ -	\$ -	\$ -	\$ 21,000.00	\$ -	\$ 21,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 19,000.00	\$ -	\$ 19,000.00	\$ -	\$ -	\$ -	\$ 19,000.00	\$ -	\$ 19,000.00
Postage	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
Subscriptions	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 2,200.00	\$ -	\$ 2,200.00	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ 2,200.00
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 12,000.00	\$ -	\$ 12,000.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ 10,000.00	\$ 90,826.00	\$ 100,826.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 90,826.00	\$ 100,826.00
Provider Support	\$ 11,200.00	\$ -	\$ 11,200.00	\$ -	\$ -	\$ -	\$ 11,200.00	\$ -	\$ 11,200.00
ECFMH Credentials	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
TOTAL	\$ 1,054,374.00	\$ 90,826.00	\$ 1,145,200.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 1,042,374.00	\$ 90,826.00	\$ 1,133,200.00

Indirect As A Percent of Direct

8.6%

Exhibit B-14 Amendment #7, Budget Sheet

New Hampshire Department of Health and Human Services
 COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Instructions: Fill out the Direct/Indirect columns only for Contractor Share (if applicable) and Funded by DHHS. Everything else will automatically populate.

Contractor Name: Southern New Hampshire Services, Inc.

Budget Request for: Child Care Resource & Referral Services Contract
 Teacher Education And Compensation Helps New Hampshire (T.E.A.C.H.) Program Funding
 Budget Period: 07/01/2022 - 06/30/2023

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 74,792.00	\$ -	\$ 74,792.00	\$ -	\$ -	\$ -	\$ 74,792.00	\$ -	\$ 74,792.00
2. Employee Benefits	\$ 40,842.00	\$ -	\$ 40,842.00	\$ -	\$ -	\$ -	\$ 40,842.00	\$ -	\$ 40,842.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
7. Occupancy	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
8. Current Expenses	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 1,081.00	\$ -	\$ 1,081.00	\$ -	\$ -	\$ -	\$ 1,081.00	\$ -	\$ 1,081.00
11. Staff Education and Training	\$ 550.00	\$ -	\$ 550.00	\$ -	\$ -	\$ -	\$ 550.00	\$ -	\$ 550.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ 20,842.00	\$ 20,842.00	\$ -	\$ -	\$ -	\$ -	\$ 20,842.00	\$ 20,842.00
Scholarships/Supports	\$ 94,073.00	\$ -	\$ 94,073.00	\$ -	\$ -	\$ -	\$ 94,073.00	\$ -	\$ 94,073.00
Licensing/Consultation Fees	\$ 5,220.00	\$ -	\$ 5,220.00	\$ -	\$ -	\$ -	\$ 5,220.00	\$ -	\$ 5,220.00
TOTAL	\$ 229,358.00	\$ 20,842.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 229,358.00	\$ 20,842.00	\$ 250,000.00

Indirect As A Percent of Direct 9.0%

Exhibit B-15, Amendment #7 Budget Sheet

New Hampshire Department of Health and Human Services
 COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Instructions: Fill out the Direct/Indirect columns only for Contractor Share (if applicable) and Funded by DHHS. Everything else will automatically populate.

Contractor Name: Southern New Hampshire Services, Inc.

Budget Request for: Child Care Resource & Referral Services Contract
 The Department of Labor (DOL) Apprenticeship Program Funding
 Budget Period: 07/01/2022 - 06/30/2023

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 25,500.00	\$ -	\$ 25,500.00	\$ -	\$ -	\$ -	\$ 25,500.00	\$ -	\$ 25,500.00
2. Employee Benefits	\$ 12,700.00	\$ -	\$ 12,700.00	\$ -	\$ -	\$ -	\$ 12,700.00	\$ -	\$ 12,700.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
6. Travel	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
7. Occupancy	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
10. Marketing/Communications	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ 4,954.00	\$ 4,954.00	\$ -	\$ -	\$ -	\$ -	\$ 4,954.00	\$ 4,954.00
Meritor Salaries	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Miscellaneous Costs	\$ 1,048.00	\$ -	\$ 1,048.00	\$ -	\$ -	\$ -	\$ 1,048.00	\$ -	\$ 1,048.00
TOTAL	\$ 55,048.00	\$ 4,954.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 55,048.00	\$ 4,954.00	\$ 60,000.00

Indirect As A Percent of Direct

9.0%

State of New Hampshire

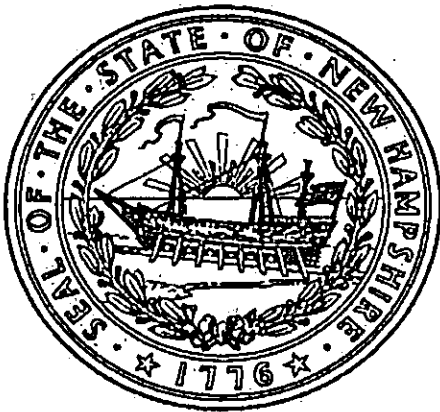
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHERN NEW HAMPSHIRE SERVICES INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65506

Certificate Number: 0005755694



IN TESTIMONY WHEREOF,

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

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF VOTES

(Corporate Authority)

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

(Hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly
(State)

elected and acting Clerk/Secretary of the Corporation; (2) I maintain and have custody and am familiar with the
minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such
books; (4) that the Board of Directors of the Corporation have authorized, on September 21 2021, such authority
(Date)

to be in force and effect until June 30, 2023.
(Contract termination date)

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

Donnalee Lozeau
(Name)

Executive Director
(Position)

Ryan Clouthier
(Name)

Deputy Director
(Position)


James Chaisson
(Name)

Chief Fiscal Officer
(Position)

(5) The meeting of the Board of Directors was held in accordance with New Hampshire
(State of incorporation)

law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded
and continues in full force and effect as of the date hereof.

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




Clerk/Secretary

STATE OF New Hampshire
COUNTY OF Hillsborough

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

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



Notary Public/Justice of the Peace
Commission Expiration Date: _____

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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/18/2022

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

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

PRODUCER FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Andrea Nicklin PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: Manch.Certs@crossagency.com
INSURER(S) AFFORDING COVERAGE	
INSURED	INSURER A: Philadelphia Indemnity Ins Co
Southern NH Services Inc. P.O. Box 5040 Manchester NH 03108	INSURER B: Midwest Employers Casualty Corp
	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 22-23 SNHS 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	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2392811	04/01/2022	04/01/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2392828	04/01/2022	04/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB807546	04/01/2022	04/01/2023	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20220000016 (3a.) NH	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Professional Liability			PHPK2392811	04/01/2022	04/01/2023	Limit 1,000,000

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

CERTIFICATE HOLDER NH DHHS 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



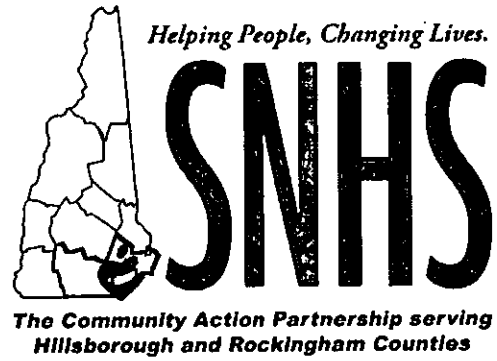
SOUTHERN NEW HAMPSHIRE SERVICES
The Community Action Partnership for Hillsborough and Rockingham Counties
Helping People. Changing Lives.

MISSION STATEMENT

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

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

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



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2021

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2021

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OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Southern New Hampshire Services, Inc. (the Organization) and affiliate, which comprise the combined statement of financial position as of July 31, 2021, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated March 3, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Ouellette & Associates, P.A.
Certified Public Accountants

March 3, 2022
Lewiston, Maine

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Southern New Hampshire Services, Inc. and affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southern New Hampshire Services, Inc. and affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Southern New Hampshire Services, Inc. and affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended July 31, 2021.

Report on Internal Control over Compliance

Management of Southern New Hampshire Services, Inc. and affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southern New Hampshire Services, Inc. and affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southern New Hampshire Services, Inc. and affiliate's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

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

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

We have audited the combined financial statements of Southern New Hampshire Services, Inc. and affiliate as of and for the year ended July 31, 2021, and have issued our report thereon dated March 3, 2022, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the combined financial statements as a whole.

Ouellette & Associates, P.A.
Certified Public Accountants

March 3, 2022
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2021

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2021

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FISCAL YEAR ENDED JULY 31, 2021

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ 90,444	\$ 29,540,056
U.S. Department of Health and Human Services:				
Direct Program				
Head Start Cluster				
Head Start	93.600	01CH01060203	\$ -	\$ 7,178,936
	93.600	01HP00024102	-	315,971
	93.600	01HP00024101C3	-	5,408
COVID	93.600	01CH01060203C3	-	175,293
COVID	93.600	01HE00047401C5	-	11,487
Total Head Start Cluster			-	7,687,095
Pass-Through State of New Hampshire Office of Strategic Initiatives				
Low-Income Home Energy Assistance	93.568	G-20BINHLIEA	-	7,991,223
COVID	93.568	G-2001NHESC3	-	82,143
	93.568	G-2101NHLIEA	-	951,365
			-	9,024,731
Pass-Through State of New Hampshire Department Of Health and Human Services				
Temporary Assistance for Needy Families	93.558	18NHTANF	88,647	2,637,339
Community Services Block Grant	93.569	2001NHCSC3	-	1,656,218
COVID	93.569	2001NHCSC3	-	174,632
			88,647	1,830,850
Community Services Block Grant Discretionary Awards	93.570	2001NHCSC3	-	28,904
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	18AANHT3SS	-	18,610
CCDF Cluster				
Child Care and Development Block Grant	93.575	2001NHCCDF	-	1,119,549
	93.575	2101NHCCDF	-	110,802
			-	1,230,351
Child Care Mandatory and Matching Funds of The Child Care and Development Fund	93.596	2001NHCCDF	-	876,921
Total CCDF Cluster			-	2,107,272
Pass-Through University of New Hampshire				
Every Student Succeeds Act/Preschool Development Grants	93.434	90TP0060	-	87,828
Total U.S. Department of Health and Human Services			\$ 88,647	\$ 23,422,629
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 179,091	\$ 52,962,685

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JULY 31, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and affiliate under programs of the federal government for the year ended July 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southern New Hampshire Services, Inc. and affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southern New Hampshire Services, Inc. and affiliate.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

NOTE 3: HEAD START PROGRAMS CFDA #93.600

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

NOTE 4: INDIRECT COST RATE

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JULY 31, 2021

Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

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

Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

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

Significant deficiency(ies) identified? Yes None reported

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

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

Identification of major programs:

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

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

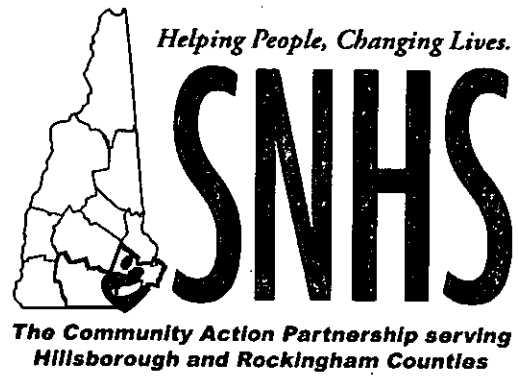
Auditee qualified as low-risk auditee? Yes No

Section II Financial Statement Findings

No matters are reportable.

Section III Federal Award Findings and Questioned Costs

No matters are reportable.



SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

FINANCIAL STATEMENTS

JULY 31, 2021 AND 2020

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OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

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

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

Opinion

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2022, on our consideration of Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and compliance.

Ouellette & Associates, P.A.
Certified Public Accountants

March 3, 2022
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

JULY 31, 2021 AND 2020

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

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

Basis of Accounting and Presentation

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

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

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

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

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

Combined Financial Statements

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

Use of Estimates

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

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

Cash and Cash Equivalents

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

Current Vulnerabilities Due to Certain Concentrations

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

Accounts and Contracts Receivable

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

Support and Revenue Recognition

Contracts with Customers

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

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

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2021 AND 2020

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

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

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

Private Grant Revenue and Contributions

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

Grants and Support

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

In-Kind Donations

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2021 AND 2020

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

Investments

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

Fixed Assets

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

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

Advertising

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

Functional Allocation of Expenses

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

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

Subsequent Events

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

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

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

Contributions

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

Recent Accounting Pronouncements*Leases*

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

NOTE 2: RESTRICTED CASH

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

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

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

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3: Inputs that are unobservable for the asset or liability.

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

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

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

NOTE 4: INVESTMENTS

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

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

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

NOTE 5: AVAILABILITY AND LIQUIDITY

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

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

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

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

NOTE 6: LONG-TERM DEBT

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

NOTE 6: LONG-TERM DEBT (Continued)

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

JULY 31, 2021 AND 2020

NOTE 6: LONG-TERM DEBT (Continued)

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

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

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

NOTE 7: OPERATING LEASES

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

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2021 AND 2020

NOTE 8: RETIREMENT BENEFITS

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

NOTE 9: RISKS AND UNCERTAINTIES

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

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES

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

Cotton Mill Square

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

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

JULY 31, 2021 AND 2020

NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

Cotton Mill Square (Continued)

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

Coronavirus Pandemic

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

OUELLETTE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

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

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

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

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

Ouellette & Associates, P.A.
Certified Public Accountants

March 3, 2022
Lewiston, Maine

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

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

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

State of NH Governor's Office of Strategic Initiatives

Head start Program

For the Period

August 1, 2020 to July 31, 2021

Fund # 305

REVENUES

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

EXPENSES

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

Excess of expenses over revenue

\$	<u>-</u>
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SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

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

REVENUES

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

EXPENSES

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

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

SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

State of NH Governor's Office of Strategic Initiatives

LIHEAP Program

For the Period

August 1, 2020 to September 30, 2020

Fund # 630-19

REVENUES

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

EXPENSES

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

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

REVENUES	
	\$ 1,434,114
Program funding	121,208
In-kind	12,213
Allocated corporate unrestricted revenue	<u>1,567,535</u>
Total revenue	
EXPENSES	
	767,184
Payroll	57,829
Payroll taxes	222,132
Fringe benefits	17,389
Workers comp. insurance	49,041
Retirement benefits	3,525
Consultant and contractual	3,077
Travel and transportation	86,815
Occupancy	75
Advertising	35,540
Supplies	42
Equip. rentals and maintenance	2,203
Insurance	21,161
Telephone	55
Postage	9,335
Interest	29,938
Depreciation	17,130
Other expense	980
Miscellaneous	121,208
In-kind	122,876
Administrative costs	<u>1,567,535</u>
Total expenses	
Excess of expenses over revenue	<u>\$ -</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF REVENUES AND EXPENSES - BY GRANT

FOR THE YEAR ENDED JULY 31, 2021

Electric Energy Assistance

For the Period
August 1, 2020 to July 31, 2021
Fund # 665

REVENUES

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

EXPENSES

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

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

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

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

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

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

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

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

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

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

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

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2021

SOURCE OF FUNDS

Rental Operations

Income

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

<u>Total Rental Income</u>		<u>\$ 170,685</u>
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Service Income	2,475	
Interest Income	12	
Commercial Income	-	
Other Income	1,684	

<u>Total Rental Operations Receipts</u>		<u>174,856</u>
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Expenses

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

<u>Total Rental Operations Disbursements</u>		<u>(174,843)</u>
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<u>Cash Provided by Rental Operations</u>		<u>13</u>
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<u>Amortization of Mortgage</u>	6,312	
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<u>Cash Provided by Rental Operations:</u> <u>After Debt Service</u>		<u>(6,299)</u>
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OTHER RECEIPTS

<u>Due to Management Agent</u>	10,707	
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<u>Owner Advances</u>	-	
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<u>Transfer from Restricted Cash Reserves</u>	68,568	
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<u>and Escrows</u>	-	
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		<u>79,275</u>
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OTHER DISBURSEMENTS OR TRANSFERS

<u>Transfers to Restricted Cash Reserves</u>	46,415	
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<u>and Escrows</u>	-	
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<u>Purchase of Fixed Assets</u>	11,350	
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<u>Repayment of Owner Advances</u>	-	
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<u>Other Partnership Expenses</u>	-	
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<u>Transfers to Tenant Security Deposit Account</u>	-	
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		<u>57,765</u>
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<u>Net Increase or (Decrease) in Project Account Cash</u>		<u>15,211</u>
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<u>Project Account Cash Balance at Beginning of Year</u>		<u>15,319</u>
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<u>Project Account Cash Balance at End of Year</u>		<u>30,530</u>
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<u>Composition of Project Account Cash</u> <u>Balance at End of Year</u>		<u>30,530</u>
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<u>Petty Cash</u>	-	
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<u>Unrestricted Reserve (if applicable)</u>	-	
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Decorating Reserve	-	
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Operating Reserve	-	
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Other Reserve	-	
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<u>Total Petty Cash and Unrestricted Reserves</u>		<u>-</u>
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<u>Total Project Account Cash</u> <u>at End of Year</u>		<u>\$ 30,530</u>
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WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT No. A199991-046)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2020

SOURCE OF FUNDS

Rental Operations

Income

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

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

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

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

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

OTHER RECEIPTS

<u>Due to Management Agent</u>		(13,791)	
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<u>Owner Advances</u>		-	
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<u>Transfer from Restricted Cash Reserves</u>		50,659	
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<u>and Escrows</u>		-	
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			<u>36,868</u>
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OTHER DISBURSEMENTS OR TRANSFERS

<u>Transfers to Restricted Cash Reserves</u>		43,739	
<u>and Escrows</u>			

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

<u>Balance at End of Year</u>			<u>15,319</u>
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<u>Petty Cash</u>		-	
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Unrestricted Reserve (if applicable)

Decorating Reserve		-	
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Operating Reserve		-	
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Other Reserve		-	
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<u>Total Petty Cash and Unrestricted Reserves</u>			<u>-</u>
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<u>Total Project Account Cash</u>			
<u>at End of Year</u>			<u>\$ 15,319</u>

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

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEAR ENDED JULY 31, 2021

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

SCHEDULE OF SURPLUS CASH CALCULATION
JULY 31, 2021

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

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

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2021

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

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

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

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

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

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

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

J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2021 AND 2020

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

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

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2021

SOURCE OF FUNDS

Rental Operations

Income

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

Total Rental Income

\$ 206,568

Service Income	1,527	
Interest Income	15	
Commercial Income	-	
Other Income	-	

Total Rental Operations Receipts

208,110

Expenses

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

Total Rental Operations Disbursements

(198,278)

Cash Provided by Rental Operations

9,832

Amortization of Mortgage

-

Cash Provided by Rental Operations

After Debt Service

9,832

OTHER RECEIPTS

Due to Management Agent

3,876

Owner Advances

-

Transfer from Restricted Cash Reserves
and Escrows

-

-

3,876

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves
and Escrows

15,600

Purchase of Fixed Assets

-

Repayment of Owner Advances

-

Other Partnership Expenses

-

Transfers to Tenant Security Deposit Account

(2)

15,598

Net Increase or (Decrease) in Project Account Cash

(1,890)

Project Account Cash Balance at Beginning of Year

19,889

Project Account Cash Balance at End of Year

17,999

Composition of Project Account Cash

Balance at End of Year

17,999

Petty Cash

-

Unrestricted Reserve (if applicable)

Decorating Reserve

-

Operating Reserve

-

Other Reserve

-

Total Petty Cash and Unrestricted Reserves

-

Total Project Account Cash

at End of Year

\$ 17,999

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

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2020

SOURCE OF FUNDS

Rental Operations

Income

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

Total Rental Income		\$ 209,157
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Service Income	1,355	
Interest Income	21	
Commercial Income	-	
Other Income	150	

Total Rental Operations Receipts		210,683
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Expenses

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

Total Rental Operations Disbursements		(218,931)
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Cash Provided by Rental Operations		(8,248)
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Amortization of Mortgage

Cash Provided by Rental Operations

After Debt Service		(8,248)
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OTHER RECEIPTS

<u>Due to Management Agent</u>	217	
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<u>Owner Advances</u>	-	
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<u>Transfer from Restricted Cash Reserves</u>	112,474	
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and Escrows	-	
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112,691		
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OTHER DISBURSEMENTS OR TRANSFERS

<u>Transfers to Restricted Cash Reserves</u>	15,600	
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and Escrows	-	
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<u>Purchase of Fixed Assets</u>	-	
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<u>Repayment of Owner Advances</u>	85,955	
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<u>Other Partnership Expenses</u>	-	
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<u>Transfers to Tenant Security Deposit Account</u>	-	
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101,555		
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Net Increase or (Decrease) in Project Account Cash

2,888		
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Project Account Cash Balance at Beginning of Year

17,001		
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Project Account Cash Balance at End of Year

19,889		
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Composition of Project Account Cash

Balance at End of Year		19,889
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Petty Cash

-		
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Unrestricted Reserve (if applicable)

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

-		
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Total Project Account Cash

at End of Year		\$ 19,889
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J.B. MILETTE MANOR
(FORMERLY: J.B. MILETTE LIMITED PARTNERSHIP)
SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEAR ENDED JULY 31, 2021

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

SCHEDULE OF SURPLUS CASH CALCULATION
JULY 31, 2021

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

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

STATEMENTS OF FINANCIAL POSITION

JULY 31, 2021 AND 2020

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

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

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
RENTAL OPERATIONS		
<i>Income</i>		
Tenant Rental Income	\$ 266,018	\$ 250,537
Laundry Income	2,670	2,545
Other Income	1,290	1,084
Interest Income - Unrestricted	53	68
Interest Income - Restricted	370	2,320
Total Income	<u>270,401</u>	<u>256,554</u>
<i>Expenses (See Schedule)</i>		
Administrative	29,567	44,581
Utilities	34,566	33,892
Maintenance	89,326	68,243
Depreciation	23,580	23,580
Interest - NHHFA Mortgage Note	23,473	24,582
General Expenses	32,537	34,005
Total Expenses	<u>233,049</u>	<u>228,883</u>
CHANGE IN NET ASSETS	37,352	27,671
NET ASSETS - BEGINNING OF YEAR	<u>385,630</u>	<u>357,959</u>
NET ASSETS - END OF YEAR	<u>\$ 422,982</u>	<u>\$ 385,630</u>

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

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

EXPENSES:	<u>2021</u>	<u>2020</u>
<u>Administrative</u>		
Advertising	\$ 25	\$ 150
Management Fees	18,000	18,000
Salaries and Wages	1,909	16,085
Fringe Benefits	104	4,911
Legal Expenses	284	-
Telephone	2,372	2,299
Other Administrative Expense	6,873	3,136
TOTAL ADMINISTRATIVE EXPENSE	<u>29,567</u>	<u>44,581</u>
<u>Utilities</u>		
Electricity	20,810	20,299
Fuel	7,886	9,276
Water and Sewer	4,339	2,425
Other Utility Expense	1,531	1,892
TOTAL UTILITY EXPENSE	<u>34,566</u>	<u>33,892</u>
<u>Maintenance</u>		
Custodial Supplies	-	121
Trash Removal	2,789	3,170
Snow Removal	28,761	21,724
Repairs (Materials)	37,218	43,228
Repairs (Contract)	20,558	-
TOTAL MAINTENANCE EXPENSE	<u>89,326</u>	<u>68,243</u>
<u>Depreciation</u>	<u>23,580</u>	<u>23,580</u>
<u>Interest - NHHFA Mortgage Note</u>	<u>23,473</u>	<u>24,582</u>
<u>General Expenses</u>		
Real Estate Taxes	26,926	26,673
Payroll Taxes	146	1,237
Workman's Compensation	105	788
Retirement benefits	144	276
Insurance	5,216	5,031
TOTAL GENERAL EXPENSES	<u>32,537</u>	<u>34,005</u>
TOTAL EXPENSES	<u>\$ 233,049</u>	<u>\$ 228,883</u>

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

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2021

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 123,489	
HAP Rent Subsidy	142,529	

Total Rental Income \$ 266,018

Service Income	2,670	
Interest Income	53	
Commercial Income	-	
Other Income	1,290	

Total Rental Operations Receipts 270,031

Expenses

Administrative	29,444	
Utilities	34,566	
Maintenance	87,482	
Interest - NHHFA Mortgage Note	23,473	
Interest - Other Notes	-	
General	32,537	
Other	-	

Total Rental Operations Disbursements (207,502)

Cash Provided by Rental Operations 62,529

Amortization of Mortgage 16,445

Cash Provided by Rental Operations
After Debt Service 46,084

OTHER RECEIPTS

Due to Management Agent -

Owner Advances -

Transfer from Restricted Cash Reserves 32,642

and Escrows -

32,642

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves 59,968

and Escrows -

Purchase of Fixed Assets -

Repayment of Owner Advances 38,651

Other Partnership Expenses 1

Transfers to Tenant Security Deposit Account -

98,620

Net Increase or (Decrease) in Project Account Cash (19,894)

Project Account Cash Balance at Beginning of Year 100,810

Project Account Cash Balance at End of Year 80,916

Composition of Project Account Cash

Balance at End of Year 80,916

Petty Cash -

Unrestricted Reserve (if applicable)

Decorating Reserve -

Operating Reserve -

Other Reserve -

Total Petty Cash and Unrestricted Reserves -

Total Project Account Cash
at End of Year \$ 80,916

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

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PROJECT OPERATING ACCOUNT

FOR THE YEAR ENDED JULY 31, 2020

SOURCE OF FUNDS

Rental Operations

Income

Tenant Paid Rent	\$ 113,921	
HAP Rent Subsidy	136,616	

Total Rental Income \$ 250,537

Service Income	2,545	
Interest Income	68	
Commercial Income	-	
Other Income	1,084	

Total Rental Operations Receipts 254,234

Expenses

Administrative	46,393	
Utilities	33,892	
Maintenance	72,113	
Interest - NHHFA Mortgage Note	24,582	
Interest - Other Notes	-	
General	34,005	
Other	-	

Total Rental Operations Disbursements (210,985)

Cash Provided by Rental Operations 43,249

Amortization of Mortgage 15,337

Cash Provided by Rental Operations
After Debt Service 27,912

OTHER RECEIPTS

Due to Management Agent -

Owner Advances -

Transfer from Restricted Cash Reserves
and Escrows 37,340

37,340

OTHER DISBURSEMENTS OR TRANSFERS

Transfers to Restricted Cash Reserves
and Escrows 58,154

Purchase of Fixed Assets -

Repayment of Owner Advances (2,081)

Other Partnership Expenses (1)

Transfers to Tenant Security Deposit Account -

56,072

Net Increase or (Decrease) in Project Account Cash 9,180

Project Account Cash Balance at Beginning of Year 91,630

Project Account Cash Balance at End of Year 100,810

Composition of Project Account Cash
Balance at End of Year 100,810

Petty Cash -

Unrestricted Reserve (if applicable)

Decorating Reserve -

Operating Reserve -

Other Reserve -

Total Petty Cash and Unrestricted Reserves -

Total Project Account Cash
at End of Year \$ 100,810

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

SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEAR ENDED JULY 31, 2021

<u>Description of Fund</u>	<u>Balance</u> <u>Beginning of</u> <u>Period</u>	<u>Deposits</u> <u>Transfers</u> <u>From</u> <u>Operations</u> <u>Account</u>	<u>Interest</u> <u>Earned</u>	<u>Withdrawals</u> <u>Transfers to</u> <u>Operations</u> <u>Account</u>	<u>Balance</u> <u>End of</u> <u>Period</u>
<u>Restricted Accounts:</u>					
Insurance Escrow	\$ 3,480	\$ 5,219	\$ 7	\$ 5,660	\$ 3,046
Tax Escrow	5,927	27,749	13	26,982	6,707
Replacement Reserve	153,325	27,000	247	-	180,572
Operating Reserve	67,842	-	103	-	67,945
Total Restricted Cash Reserves and Escrows	\$ 230,574	\$ 59,968	\$ 370	\$ 32,642	\$ 258,270

SCHEDULE OF SURPLUS CASH CALCULATION
JULY 31, 2021

NET INCOME	\$ 37,352
ADD: DEPRECIATION	23,580
DEDUCT REQUIRED PRINCIPAL REPAYMENTS	16,445
DEDUCT REQUIRED PAYMENTS TO REPLACEMENT RESERVES	27,000
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves	-
SURPLUS CASH (DEFICIT)	\$ 17,487

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

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

FOR THE YEAR ENDED JULY 31, 2021

<u>YEAR</u>	<u>MAXIMUM ALLOWABLE DISTRIBUTION</u>	<u>DISTRIBUTION RECEIVED</u>	<u>BALANCE</u>
12/31/2003	\$ 113,850	\$ -	\$ 113,850
12/31/2004	\$ 113,850	\$ -	\$ 227,700
12/31/2005	\$ 113,850	\$ -	\$ 341,550
12/31/2006	\$ 113,850	\$ -	\$ 455,400
12/31/2007	\$ 113,850	\$ -	\$ 569,250
12/31/2008	\$ 113,850	\$ -	\$ 683,100
12/31/2009	\$ 113,850	\$ -	\$ 796,950
12/31/2010	\$ 113,850	\$ -	\$ 910,800
12/31/2011	\$ 113,850	\$ -	\$ 1,024,650
12/31/2012	\$ 113,850	\$ -	\$ 1,138,500
12/31/2013	\$ 113,850	\$ -	\$ 1,252,350
12/31/2014	\$ 113,850	\$ -	\$ 1,366,200
12/31/2015	\$ 113,850	\$ -	\$ 1,480,050
12/30/2016	\$ 113,850	\$ -	\$ 1,593,900
12/30/2017	\$ 113,850	\$ -	\$ 1,707,750
7/31/2018	\$ 66,413	\$ -	\$ 1,774,163
7/31/2019	\$ 113,850	\$ -	\$ 1,888,013
7/30/2020	\$ 113,850	\$ -	\$ 2,001,863
7/30/2021	\$ 113,850	\$ -	\$ 2,115,713



Southern New Hampshire Services, Inc.

Board of Directors

May 2022

Senator Lou D'Allesandro, Chairman

Dr. Kevin Moriarty, Vice Chairman

Thomas Mullins, Esq., Treasurer

Orville Kerr, Secretary

Representative Sherm Packard

Commissioner Toni Pappas

James Brown

Carrie Marshall Gross

Anna Hamel

Bonnie Henault

Wanda Kennerson

German Ortiz

Peter Ramsey

RYAN CLOUTHIER



OBJECTIVE

Seeking a leadership role which will allow me the opportunity to utilize and build upon my knowledge and passion for the work performed by Community Action Agencies in the state of New Hampshire, while at the same time being the support and strength for the Communities we serve.



EXPERIENCE

Deputy Director | Southern New Hampshire Services Inc.

FEB. 2018-PRESENT

Serving as part of the Executive Management Team and is responsible for providing inspiring leadership to the Southern New Hampshire Services (SNHS) senior management team and developing a performance culture to ensure the effective management of a comprehensive array of over sixty programs. The Deputy Director will tie the various component programs including: nutrition; housing; energy; workforce development; income enhancement; education; and elderly services to the agency, to each other, and to the general community, by promoting and communicating the mission of Community Action. In conjunction with the Executive Director and Fiscal Officer the Deputy Director provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of the program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission, and are in compliance with all federal, state, funding, and city regulations, certifications, and licensing requirements.

Energy and Housing Operations Director | Southern New Hampshire Services Inc.

2016 – 2018

Responsible for providing the various SNHS Energy and Crisis programs, Information Technology, Housing and Maintenance programs with mission, vision and leadership. Responsible for the planning, implementation, and evaluation of all facets of fiscal and program management, effectiveness while providing general oversight for all of the program's administration and day-to-day management, including budget management, grant writing and purchasing. Also responsible for maintaining a working relationship with governmental officials, local boards and agencies in developing and managing the programs. In conjunction with the Executive Director and Fiscal Officer this positions provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission and are in compliance with all federal, state, funding, city, certifications, and licensing requirements.

Energy Director | Southern New Hampshire Services Inc.

2013 – 2016

Responsible for coordination, implementation, budgeting, overall supervision and management of the Fuel and Electric Assistance Programs, Crisis Programs, Weatherization Program, Lead Hazard Control Program, and YouthBuild Program for Hillsborough and Rockingham Counties. Develop and Maintain relationships with federal, state and local grantors. Intervene on behalf of the Community Action pertaining to the Core Utility Weatherization Energy Efficiency Programs. Maintains a strong working relationships with OCA, NH Legal Assistance, Office of Strategic Initiative, DOE, Liberty Utilities, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Participates in multiple Healthy Home strategic planning committees.

Weatherization Director | Southern New Hampshire Services Inc.

2006-2013

Responsible for coordination, implementation, budgeting, overall supervision and management of the Weatherization, Lead Abatement, and YouthBuild Programs for Hillsborough and Rockingham Counties. Developed and Maintain relationships with federal, state and local grantors. Intervened on behalf of the Community Action Association during the merge of Liberty Energy and National Grid Gas along with filings pertaining to the Core Energy Efficiency Programs. Developed strong working relationships with OCA, NH

Legal Assistance, Office of Energy and Planning, DOE, Liberty Energy, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Served on the Department of Energy special task force designed to implement a National Best Practices Manual for JTA/KSA for Weatherization Energy Auditor Certification. Participated in a "One Touch" pilot effort which became a statewide practice and has received national recognition

Energy Auditor | Southern New Hampshire Services Inc.

2004 – 2006

Responsible for performing field energy audits of low income residential properties; record the data in written and computerized formats to determine cost effectiveness of conservation measures needed; generate work order specs for the contractors. Conduct proper follow through and field inspections to assure quality installations and client satisfaction.

Network Analyst | Genuity

2004 – 2006

Responsible for monitoring the Genuity Dial up network supporting AOL Domestic and International subscribers including Japan, USA and Canada. Responsibilities include isolating and troubleshooting problems/outages and configuration issues, on different types of Cisco routers, Lucent APX's, MAX's, and Nortel CVX's. Troubleshooting consists of isolating problems through head to head testing with different Telco's. Also responsible for creating, troubleshooting, and closing tickets in a group ticketing queue. Demonstrated strengths in the areas of interpersonal skills and negotiation.



EDUCATION

2000 NH Community Technical College

1994-1998: Dover High School

Other: Weatherization written and field certification, Department of Energy Quality Control Inspector Certification, multiple national and regional weatherization best practices trainings. Intro to Cisco routers, T1 and T3 design and troubleshooting training, ATM and Frame Relay network design training, LAN and WAN training, OC3, OC48, and OC192 design and troubleshooting training, BPI Energy Analyst. Lead contractor abatement Certification, RRP certification, OSHA 30 hour worker safety, DOE Lead Safe Weatherization certification.



SKILLS

- Problem solving
- New Business Development
- Social Media
- Public Speaking
- Data Analysis/Analytical thinking
- Strategic Planning
- Operations Management
- Contract Negotiations
- Team and Relationship building
- Planning and forecasting
- Budget and Financial management
- Leadership
- Community Assessment
- Computer skills specific to job include, TREAT, NEAT, OTTER, FAP/EAP Microsoft 365, PowerPoint, Outlook, Word, Excel, Web, EmpowOR and CSST and many others that can be beneficial.



ACTIVITIES/ACCOMPLISHMENTS

- Numerous press articles related to Weatherization including visits from the Assistant Secretary of Energy Efficiency from the Department of Energy and Vice President Joe Biden.
- Member of the City of Nashua Healthy Homes Strategic Planning Committee.
- Member of the City of Manchester Healthy Homes Strategic Planning Committee.
- Union Leader 40 under 40 Class of 2015.
- Vice President of the Neighbor helping Neighbor Board.
- Member of the Energy Efficiency and Sustainable Energy Board.
- Member of the Residential Ratepayers Advisory Board.

DONNALEE LOZEAU

Community/Civic Involvement- Current

- NH Community Action Partnership
- HB4 Cliff Effect Working Group, Co-chair
- Governor's Office for Emergency Relief and Recovery Stakeholders Advisory Board, Chair
- Whole Family Approach to Jobs NH Chapter, Co-chair
- St. Joseph Hospital Board of Directors, Quality Council Chair
- St. Mary's Bank Supervisory Committee, Chair
- NH Healthy Families Board of Directors
- Mary's House Advisory Board
- The Plus Company
- NH Tomorrow Leadership Council
- Community College System of NH s
- American Council of Young Political Leaders, Alumni Member
- State Workforce Innovation Board

Community/Civic Involvement- Past

- Reaching Higher NH
- NH Center for Public Policies Studies
- Governor's Judicial Selection Commission
- Big Brothers Big Sisters Board of Directors, Past President
- Greater Nashua Dental Connection BOD, Founding Member
- Great American Downtown, Founding Member
- Domestic Violence Coordinating Council Nashua
- US Conference of Mayors
- No Labels
- Fix the Debt
- NH Center for Public Policy Studies
- Greater Nashua Chamber of Commerce, Director
- Greater Nashua Workforce Housing Coalition, Founding Member

EXPERIENCE

Southern New Hampshire Services, Inc. (www.SNHS.org) Manchester, NH (January 2016-Present)

Chief Executive Officer

- Development and oversight of Community Action Partnership serving NH's two largest counties, Hillsborough and Rockingham
- Cooperation and engagement with local, state and federal agencies and organizations on issues and programs that intersect with the Community Action Mission
- Work to fundamentally enhance the delivery of service to targeted community to wrap services around clients and streamline the application process by implementing the Whole Family Approach

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

Mayor

- Full time overall day to day management and operations of 2nd largest city in the state of NH with development and implementation of \$245 million dollar (2016) annual budget
- Worked with elected boards including Board of Aldermen; Public Works; Board of Education and others to prioritize and balance budget requirements and the needs of the community
- Chaired Board of Public Works and the Finance Committee
- Successfully negotiated the City's purchase of the publicly traded water company (Pennichuck) after a prolonged case before the NHPUC and the NH Supreme Court

Southern New Hampshire Services, Inc. (1993 – 2008) Manchester, NH

Director of Program and Community Development

- Assessed the need for services throughout Hillsborough County through community outreach by developing partnerships, collaborations and new initiatives with service providers and businesses
- Negotiated purchases and contracts and presented projects before local boards, commissions and departments relative to housing, support services and economic development
- Designed and implemented strategies for developing working relationships with town and city officials, local service providers and appropriate private sector officials in order to project a positive image of Southern New Hampshire Services, Inc.
- Founded Mary's House 40 units of housing for homeless women and developed 219 units of Elderly Housing
- Pioneered initiatives for the Community Corrections and Academy Programs
- Expanded Head Start Services and developed the program and secured the site for Economic Opportunity Center

Past Community/Civic Involvement Continued

- Greater Nashua Asset Building Coalition, Founding Member
- New Hampshire Charitable Foundation State Board, Member
- Eagle Board of Review

Education and Training

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

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

Deputy Speaker of the NH House of Representatives (1996 – 2000)

- Addressed constituent concerns
- Assisted Non-Profit organizations and local businesses with governmental concerns and steering legislation through the political process by working with members and leadership in the NH House of Representatives and the NH Senate and representatives of the Executive and Judicial branches
- Managed floor debates and supervised House Calendar content
- Responsible for functions of the House on behalf of or in the absence of the Speaker

Committee Assignments:

- House Rules Committee, Vice Chairman
- House Legislative Administration Committee
- Joint Facilities Committee
- New Member Orientation, Chair
- House Corrections and Criminal Justice Committee, Vice Chairman
- House Judiciary Committee
- Criminal Justice Sub-Committee, Chairman
- State and Federal Relations Committee

Appointments:

- Joint Legislative Performance Audit and Oversight Committee
- Juvenile Justice Commission, Chairman
- Supreme Court Guardian Ad Litem Committee
- Superior Court Alternative Dispute Resolution Committee
- Work Force Opportunity Council
- Interbranch Criminal and Juvenile Justice Council
 - Subcommittee on Offenders, Chairman
 - Space and Prison Programming
 - Juveniles Subcommittee, Co-Chair
- National Conference of State Legislatures Law and Justice. Vice Chair
- Council of State Governments Intergovernmental Affairs, Corrections and Public Safety

City Streets Restaurant, (1986-1991)

City Streets Diner, (2000 – 2003) Nashua, NH Co-Owner/Operator

- Operated 450 seat restaurant and banquet facility and effectively managed financial accounts, staff and licensing requirements

JAMES M. CHAISSON

SUMMARY

Dedicated accounting professional with 8 years of non-profit experience and over 20 years of broad experience in manufacturing, distribution, reorganizations, mergers and acquisitions, sales/operations planning/forecasting and establishing & monitoring performance metrics in a manufacturing environment. Experienced in private and public corporations, including 8 years in a private equity environment with a strong focus on equity sponsor communication and liquidity management. Complete knowledge of P&L, balance sheet, cash flow and cost accounting. Proven skills at staff leadership, training and development in a team environment. Professional Experience:

- Fiscal Officer in nonprofit organization
 - Controller in MFG & Distribution
 - Treasury and Cash Flow Management
 - Financial & Capital Budgeting, Reporting & Control
 - Cost Accounting Manager
 - General Accounting Manager
 - Business Performance Metric Establishment and Measurement
-

PROFESSIONAL EXPERIENCE

Southern New Hampshire Services, Manchester, NH

5/2009-Present

Southern New Hampshire Services (SNHS) is a non-profit entity dedicated to helping people help themselves. SNHS accomplishes this through a variety of programs offered at centers, offices, clinics, and intake sites located throughout Rockingham and Hillsborough counties. The agency also oversees 29 housing facilities with approximately 1000 tenants. SNHS receives and administers \$36 million in program funds annually with over 450 employees.

Chief Fiscal Officer

1/2017 to Present

- Oversee financial and accounting compliance, maintaining controls and managing potential business risks
- Manage the annual budget process and analysis activities
- Prepare presentation for Board of Directors meetings presenting the organization's financial results
- Develop and maintain banking relationships
- Manage the Annual Audit process

Senior Accountant

5/2009-1/2017

Assisted Fiscal Director in overseeing all fiscal and financial activities including compliance with federal, state, and funding source requirements as well as accordance with GAAP

- Developed and implemented indirect cost calculation and interfaced with General Ledger
- Monitored and prepared monthly budget vs actual reporting; recommended adjustments and forecast spending
- Created specialized reports for the individual grant's reporting requirements
- Designed allocation methods for properly billing shared items to individual grants and programs
- Prepared monthly agency program reviews for Fiscal Director's Board of Directors review

James M. Chaisson

WOOD STRUCTURES, INC. Biddeford, ME

2001-4/2009

WSI, is a highly leveraged business owned by Roark Capital, a private equity fund, headquartered in Atlanta, GA. WSI is a \$70 million manufacturer of roof and floor trusses, wall panels and a distributor of engineered wood products. The company's products are sold into the residential and light commercial construction markets

Controller

2006-4/2009

Managed all aspects of accounting and reporting in a truss manufacturing plant as well as an engineered wood products distribution location that included 2 locations in Maine and 1 in Massachusetts.

- Calculated and assisted in the management of the company's covenants
- Worked closely with senior management during the sale process from the seller (Harbour Group) and buyer (Roark Capital)
- Identified cost drivers and implemented process changes to reduce the monthly closing cycle from 18 to 5 days
- Conducted monthly reviews with the managers on financial results and measurement
- Oversaw the payroll function of 160+ employees

Accounting Manager

2001-2006

Recruited to company to restore financial controls and establish best practices concerning both general ledger and cost accounting processes. Responsible for overseeing the accounting of 2 locations in Maine and 1 in Alabama.

- Established the reporting protocols of the company used by both equity sponsors
- Educated, motivated and developed a staff of 3 to succeed in their rolls of financial responsibility
- Identified and implemented processes and procedures for all intercompany sales, transfers, consolidation and eliminations
- Streamlined the payroll process that included transferring to an external supplier (ADP), which reduced cost by 40%
- Conducted physical inventories and defined their policies and procedure at all locations.

VISHAY SPRAGUE, Sanford, ME

1978-2001

Vishay Sprague is a division of Vishay Intertechnology Inc. (NYSE: VSH) a global manufacturer of discrete semiconductors and passive electronic components. The Sprague Division manufactures solid tantalum capacitors with annual sales of \$200 million and 1,400 employees.

Plant Cost Accounting Manager

1997-2001

Division General Accounting Manager

1995-1997

Division Operation Accountant

1989-1995

Division Fixed Asset Accountant

1987-1989

Master Engineering Technician

1984-1987

Lead Production Technician

1978-1984

EDUCATION

NASSON COLLEGE, Springvale, ME

B.S. in Business Administration

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

The Community Action Partnership serving Hillsborough and Rockingham Counties

Mailing Address: PO Box 5040, Manchester, NH 03108

40 Pine Street, Manchester, NH 03013

Telephone: (603) 668-8010 FAX: (603) 645-6734

List of Key Administrative Personnel

June 2022

SNHS DHHS/CCR&R

Title	Name	Annual Salary	Percentage	Amount
Executive Director	Donnalee Lozeau	\$201,874	0.00%	0
Deputy Director	Ryan Clouthier	\$122,304	0.00%	0
Chief Financial Officer	James Chaisson	\$137,137	0.00%	0



Lori A. Shibiante
Commissioner

Christine L. Santanella
Director

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

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9474 1-800-852-3345 Ext. 9474
Fax: 603-271-4230 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

May 13, 2021

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to amend an existing contract with Southern New Hampshire Services, Inc., Vendor #177198 - B006, 40 Pine Street, Manchester, New Hampshire 03103, to continue providing Child Care Resource and Referral Services by exercising a contract renewal option by increasing the price limitation by \$1,360,000 from \$6,680,000 to \$8,040,000, and by extending the completion date from June 30, 2021 to June 30, 2022 effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on May 27, 2015, item #21. It was subsequently amended with Governor and Council approval on May 4, 2016, item #5A, August 3, 2016, item #5B, February 1, 2017, item #11, June 5, 2019, item #30, and most recently amended with Governor and Council approval on September 18, 2019, item #15.

Funds are anticipated to be available in the following account for State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS,
HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2016	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2017	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2018	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2019	102-500731	Contracts for Prog Svc	42117709	\$990,000	\$0	\$990,000
2020	102-500731	Contracts for Prog Svc	42117709	\$1,060,000	\$0	\$1,060,000
2020	102-500731	Contracts for Prog Svc	42117708	\$300,000	\$0	\$300,000
2021	102-500731	Contracts for Prog Svc	42117709	\$1,060,000	\$0	\$1,060,000
2021	102-500731	Contracts for Prog Svc	42117708	\$300,000	\$0	\$300,000
2022	102-500731	Contracts for Prog Svc	42117709	\$0	\$1,060,000	\$1,060,000
2022	102-500731	Contracts for Prog Svc	42117708	\$0	\$300,000	\$300,000
			Total	\$6,680,000	\$1,360,000	\$8,040,000.00

EXPLANATION

The purpose of this request is for the continued provision of services expanding upon the existing contract that provides a statewide Child Care Resource and Referral (CCRR) Services program that assists families in securing high quality child care for their children; refers families to community supports, as needed; and assists early childhood/child care programs to improve quality, by providing a centralized network of services for families in need of child care and community services, and for early childhood/child care providers. Many of the components of this contract are essential or specifically required to support and/or meet the reauthorization of the Child Care and Development Fund Block Grant from the federal government.

Approximately 3,304 individuals (1,996 providers, 1,000 families, 58 stakeholders) will be served from July 1, 2021 through June 30, 2022 from the additional funding through this contract amendment. Ten individuals will continue to become qualified to teach in early childhood/child care settings through the DOL Apprenticeship Program and 25 individuals will increase their qualifications by working toward attaining Associate Degrees through the T.E.A.C.H. NH Early Childhood Scholarship Program. The contractor will continue to administer the two aforementioned programs as well as continuing to provide child care referral services to families. The Contractor will also refocus and expand work on the Pyramid Model to enhance provider capacity to foster social-emotional development in children and support children who experience early childhood trauma.

The Department will monitor contracted services using the following performance measures:

- Percent of families receiving CCRR services whose child care needs were met as a result of the services.
- Percent of programs served that demonstrated readiness to adopt the Pyramid Model following participation in training/TA activities
- Percent of programs served that enrolled in the new QRIS (Quality Recognition and Improvement System) following participation in QRIS preparedness activities.

As referenced in Exhibit C-1, Revisions to General Provisions, Section 4 of the original contract, the parties have the option to extend the agreement, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for one (1) of the two (2) years available.

Should the Governor and Council not authorize this request, the shortage of qualified early childhood/child care staff, especially those qualified to work with infants and toddlers, may worsen. Additionally it would also result in the Department potentially being out of compliance with the Child Care and Development Fund Federal Plan and the additional requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014, which include spending up to twelve percent (12%) of the funds on quality activities, of which three percent (3%) must be focused on infant/toddler activities.

Area served: Statewide.

Source of Funds: CFDA #93.575, FAIN #2101NHCDF

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

Respectfully submitted,



Lori A. Shibinette
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #6**

This Amendment to the Child Care Resource and Referral Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southern New Hampshire Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on May 27, 2015 (Item #21), as amended on May 4, 2016 (Item #5A), August 3, 2016 (Item #5B), February 1, 2017 (Item #11), June 5, 2019 (Item #30) and on September 18, 2019 (Item #15), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, and Exhibit C-1 Revisions to General Provisions, Section 4, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to extend the term of the agreement, increase the price limitation, or modify the scope of services to support continued delivery of these services; and

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

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2022
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$8,040,000
3. Modify Exhibit A, Scope of Services, Amendment #4, by deleting and replacing Sections 2.7 through 2.9.2.5.2.4., with the following:
 - 2.7. The Contractor must use the NH Connections Information System (NHCIS) apps for all referrals, technical assistance, professional registry and training documentation (calendar and training completion documentation). The Contractor will refer inquiries regarding the technical support for the NHCIS apps to the NHCIS Help Button for support. The Contractor will assist the Department with ensuring program profiles are updated at least annually, including, but not limited to, updating provider rates, hours of operation, QRIS status, and the Child Care Scholarship Enrollment status. The Contractor will also assist child care professionals with their NH Professional Registry record if requested.
4. Modify Exhibit A, Scope of Services, Amendment #4, Sections 2.21 and 2.22 to read:
 - 2.21. The Contractor shall adopt the State Pyramid Model, including but not limited to:
 - 2.21.1. Providing technical assistance, coaching, and/or training to prepare child care/early childhood programs seeking to meet the state's readiness criteria to adopt and later implement the Pyramid Model (number of programs to be negotiated between the BCDHSC and the Contractor based on need and resources).
 - 2.21.2. Assigning staff to participate in the Pyramid Model State Leadership Team (PM SLT), one PM SLT workgroup and the PM SLT Core Team. One staff member may serve multiple roles.
 - 2.21.3. Collaborating with the PM SLT, the BCDHSC, the national Pyramid Model Consortium, the Preschool Development Grant (PDG), and the NH Department of Education (DOE) to expand the number of coaches available to support Pyramid Model implementation (number to be negotiated between the Contractor and the BCDHSC based on need and resources).

- 2.21.4. Collaborating with the PM SLT, Preschool Technical Assistance Network/Southeastern Regional Education Service Center (PTAN/SERESC), BCDHSC, DOE PM coordinator, PDG and others as appropriate to advise and advance the development/sustainability of the state Pyramid Model infrastructure by leveraging project funds and Pyramid Model resources as appropriate.
5. Replace Exhibit A-1, Amendment #4 with Exhibit A-1, Amendment #6, Performance Measures and Goals for Child Care Resource and Referral, T.E.A.C.H. Early Childhood Scholarship Program and Department of Labor (DOL) Apprenticeship Program.
 6. Add Exhibit B-10, Amendment #6, Budget Sheet, which is attached hereto and incorporated by reference herein.
 7. Add Exhibit B-11, Amendment #6, Budget Sheet, which is attached hereto and incorporated by reference herein.
 8. Add Exhibit B-12, Amendment #6, Budget Sheet, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2021 upon the date of Governor and Executive Council approval.

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

State of New Hampshire
Department of Health and Human Services

5/13/2021
Date

DocuSigned by:
Christine Santaniello
Name: Christine Santaniello
Title: Director

Southern New Hampshire Services, Inc.


5/12/2021
Date

DocuSigned by:
DonnaLee Lozeau
Name: DonnaLee Lozeau
Title: Executive Director

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

OFFICE OF THE ATTORNEY GENERAL

5/14/2021
Date

DocuSigned by:

Name: Catherine Pinos
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

**New Hampshire Department of Health and Human Services
Child Care Resource and Referral Services**

**State of New Hampshire
Department of Health and Human Services
Exhibit A-1 Amendment #6 to the
Child Care Resource and Referral Services Contract**

Section	Performance Measure and Goals	SFY 2022 Goal
5.1.1.	The number of families receiving Financial Assistance to Needy Families (FANF) for whom child care referrals were provided.	750
5.1.2.	The number of families not receiving FANF for whom child care referrals were provided.	250
5.1.3.	The percentage of families receiving FANF for whom child care referrals were provided who were successful in having child care needs met.	70%
5.1.4.	The percentage of families not receiving FANF for whom child care referrals were provided who were successful in having child care needs met.	70%
5.1.5.	The number of families whose first language is not English for whom referrals were provided.	15
5.1.6.	The number of initiatives in which Child Care Resource and Referral Services (CCR&R) collaborates with stakeholders.	50
5.1.7.	The number of updates to the DHHS designated data system database, including deleting duplicate and/or unnecessary data.	8
5.1.8.	The total number of training opportunities offered to child care program staff directly by CCR&R.	200
5.1.9.	The number of child care program staff who receive training around identifying and assisting families experiencing homelessness.	50
5.1.10.	The number of health and safety training opportunities offered for child care program staff directly by CCR&R, and posted in the New Hampshire Professional Registry.	50
5.1.11.	The number of child care program staff who complete health and safety training provided directly by CCR&R.	1,200
5.1.12.	The number of other health and safety training opportunities made accessible through referrals to the Spark NH PORTAL and the NH Professional Registry.	20
5.1.13.	The number of child care providers for whom targeted technical assistance was provided to change/expand their programs in order to meet unmet child care needs.	8

Exhibit A-1 Amendment #6 Performance Measures and Goals

Southern New Hampshire Services, Inc.

Contractor Initials: 

16-DHHS-OHS-DCYF-RFP-01-01-A06

Page 1 of 3

Date 5/12/2021

**New Hampshire Department of Health and Human Services
Child Care Resource and Referral Services**

5.1.14.	The number of early childhood professionals for whom technical assistance was provided who are awarded one or more credentials through the NH Early Childhood Professional Development System.	50
5.1.15.	The number of child care programs that received technical assistance to improve their business management practices, to include information on shared services offered through the New Hampshire State Early Learning Alliance (SELA).	8
5.1.16.	The number of child care programs that received technical assistance that implement the Strengthening Families approach.	8
5.1.17.	The number of child care programs that received technical assistance that complete a written Emergency Preparedness plan based on the Incident Command System or complete a written Continuity of Operations Plan (COOP).	10
5.1.18.	The number of child care program staff for whom technical assistance was provided who complete an individual professional development plan designed to increase competency.	100
5.1.19.	The number of child care programs that received technical assistance was provided to implement the New Hampshire Early Learning Standards.	8
5.1.20.	The number of child care programs that received technical assistance that participate in the NH Quality Recognition and Improvement System (QRIS).	50
5.1.21.	The number of child care program staff for whom technical assistance was provided to create and/or update workforce records annually in the New Hampshire Professional Registry.	250
5.1.22.	The number of child care programs that received technical assistance around identifying and assisting families experiencing homelessness.	5
5.1.23.	The number of License Exempt providers for whom technical assistance was provided around health and safety requirements, background checks and monitoring requirements.	10
5.1.24.	The number of child care providers whose first language is not English for whom technical assistance was provided.	8
5.1.25	The number of Pyramid Model professional development opportunities provided by CCR&R staff to child care program staff.	12
5.1.26	The number of child care programs provided with technical assistance around the Pyramid Model.	8

Exhibit A-1 Amendment #6 Performance Measures and Goals

Southern New Hampshire Services, Inc.

Contractor Initials: 

**New Hampshire Department of Health and Human Services
Child Care Resource and Referral Services**

T.E.A.C.H. NH Early Childhood Scholarship Program

Section	Performance Measure and Goals	SFY 2022 Goal
1.0	The number of participants in the T.E.A.C.H. NH Early Childhood Scholarship Program.	25

Department of Labor (DOL) Apprenticeship Program

Section	Performance Measure and Goals	SFY 2022 Goal
1.0	The number of participants in the Department of Labor (DOL) Apprenticeship Program.	10

Exhibit A-1 Amendment #6 Performance Measures and Goals

Southern New Hampshire Services, Inc.

16-DHHS-OHS-DCYF-RFP-01-01-A06

Page 3 of 3

Contractor Initials:

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DL

Date 5/12/2021

Exhibit B-10 Budget Amendment #0

New Hampshire Department of Health and Human Services
 COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Instructions: Fill out the Direct/Indirect columns only for Contractor Share (if applicable) and Funded by DHHS. Everything else will automatically populate.

Contractor Name: Southern New Hampshire Services, Inc.

Budget Request for: Contract
 Child Care Resource & Referral Services

16-DHHS-OHS-DCYF-RFP-01-01-A00

Budget Period: 07/01/2021 - 06/30/2022

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 861,000.00	\$ -	\$ 861,000.00	\$ -	\$ -	\$ -	\$ 861,000.00	\$ -	\$ 861,000.00
2. Employee Benefits	\$ 264,368.00	\$ -	\$ 264,368.00	\$ -	\$ -	\$ -	\$ 264,368.00	\$ -	\$ 264,368.00
3. Consultants	\$ 23,000.00	\$ -	\$ 23,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
6. Travel	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
7. Occupancy	\$ 23,000.00	\$ -	\$ 23,000.00	\$ -	\$ -	\$ -	\$ 23,000.00	\$ -	\$ 23,000.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -	\$ 17,000.00	\$ -	\$ 17,000.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 2,200.00	\$ -	\$ 2,200.00	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ 2,200.00
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
12. Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory)	\$ -	\$ 95,434.00	\$ 95,434.00	\$ -	\$ -	\$ -	\$ -	\$ 95,434.00	\$ 95,434.00
TOTAL	\$ 1,816,544.00	\$ 95,434.00	\$ 1,912,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 1,684,544.00	\$ 95,434.00	\$ 1,800,000.00

Indirect As A Percent of Direct 0.4%

DS
 DL
 Contractor Initials
 Date 5/12/2021

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Instructions: Fill out the Direct/Indirect columns only for Contractor Share (if applicable) and Funded by DHHS. Everything else will automatically populate.

Contractor Name: Southern New Hampshire Services, Inc.

Budget Request for: Teacher Education And Compensation Helps New Hampshire (T.E.A.C.H.) Program
 Child Care Resource & Referral Services Contract
 Budget Period: SFY 2022 (7/01/21 to 6/30/22)

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 48,845.00	\$ -	\$ 48,845.00	\$ -	\$ -	\$ -	\$ 48,845.00	\$ -	\$ 48,845.00
2. Employee Benefits	\$ 20,917.00	\$ -	\$ 20,917.00	\$ -	\$ -	\$ -	\$ 20,917.00	\$ -	\$ 20,917.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
6. Travel	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
7. Occupancy	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 1,081.00	\$ -	\$ 1,081.00	\$ -	\$ -	\$ -	\$ 1,081.00	\$ -	\$ 1,081.00
11. Staff Education and Training	\$ 550.00	\$ -	\$ 550.00	\$ -	\$ -	\$ -	\$ 550.00	\$ -	\$ 550.00
12. Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ 17,351.00	\$ 17,351.00	\$ -	\$ -	\$ -	\$ -	\$ 17,351.00	\$ 17,351.00
Scholarship/Supports	\$ 93,236.00	\$ -	\$ 93,236.00	\$ -	\$ -	\$ -	\$ 93,236.00	\$ -	\$ 93,236.00
Licensing/Consultation Fees	\$ 5,220.00	\$ -	\$ 5,220.00	\$ -	\$ -	\$ -	\$ 5,220.00	\$ -	\$ 5,220.00
TOTAL	\$ 182,643.00	\$ 17,351.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 182,643.00	\$ 17,351.00	\$ 200,000.00

Indirect As A Percent of Direct

9.5%


Exhibit B-12 Budget Amendment #6

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD
 Instructions: Fill out the Direct/Indirect columns only for Contractor Share (if applicable) and Funded by DHHS. Everything else will automatically populate.

Contractor Name: Southern New Hampshire Services, Inc.

Budget Request for: The Department of Labor (DOL) Apprenticeship Program
 Child Care Resource & Referral Services Contract
 Budget Period: SFY 2023 (7/6/22 to 6/30/23)

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 28,630.00	\$ -	\$ 28,630.00	\$ -	\$ -	\$ -	\$ 28,630.00	\$ -	\$ 28,630.00
2. Employee Benefits	\$ 12,314.00	\$ -	\$ 12,314.00	\$ -	\$ -	\$ -	\$ 12,314.00	\$ -	\$ 12,314.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
6. Travel	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
7. Occupancy	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Materials/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ 5,205.00	\$ 5,205.00	\$ -	\$ -	\$ -	\$ -	\$ 5,205.00	\$ 5,205.00
Mentor Stipends	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Miscellaneous Costs	\$ 642.00	\$ -	\$ 642.00	\$ -	\$ -	\$ -	\$ 642.00	\$ -	\$ 642.00
TOTAL	\$ 54,785.00	\$ 5,205.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 54,785.00	\$ 5,205.00	\$ 60,000.00
Indirect As A Percent of Direct	9.5%								

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 Contractor Initials
 Date 5/12/2021

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

Jeffrey A. Meyers
 Commissioner

129 PLEASANT STREET, CONCORD, NH 03301
 603-271-4242 1-800-852-3345 Ext. 4242
 Fax: 603-271-4712 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Christine L. Santaniello
 Director

August 29, 2019

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability to amend an existing contract with Southern New Hampshire Services, Inc., Vendor #177198 B006, 40 Pine Street, Manchester, New Hampshire 03103, for the provision of statewide Child Care Resource and Referral Services, by increasing the price limitation by \$520,000 from \$6,160,000 to an amount not to exceed \$6,680,000, with no change to the contract completion date of June 30, 2021, effective upon the date of Governor and Executive Council approval. 100% Federal Funds.

This agreement was originally approved by Governor and Executive Council on May 27, 2015 (Item #21) and subsequently amended on May 4, 2016 (Item #5A), August 3, 2016 (Item 5B), February 1, 2017 (Item #11), and June 5, 2019, (Item #20).

Funds to support this request are anticipated to be available in the following accounts in State Fiscal Years 2020 and 2021 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class	Title	Activity Code	Current Budget	Increase/ Decrease	Modified Amount
2016	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2017	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2018	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2019	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2020	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	\$70,000	\$1,060,000
2020	102-500731	Contracts for Pgr Svcs	42117708	\$110,000	\$190,000	\$300,000
2021	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	\$70,000	\$1,060,000
2021	102-500731	Contracts for Pgr Svcs	42117708	\$110,000	\$190,000	\$300,000
			Total	\$6,160,000	\$520,000	\$6,680,000

EXPLANATION

This request is sole source because the increase in funding exceeds 10% of the original contract price limitation.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 2 of 3

The purpose of this request is to expand upon the existing contract that provides a statewide Child Care Resource and Referral Services program that assists families in securing high quality child care for their children; refers families to community supports, as needed; and assists early childhood/child care programs to improve quality, by providing a centralized network of services for families in need of child care and community services, and for early childhood/child care providers. Many of the components of this contract are essential or specifically required to support and/or meet the reauthorization of the Child Care and Development Fund Block Grant from the federal government.

Approximately 55 individuals will be served from October 1, 2019 through June 30, 2021 from the additional funding through this contract amendment. Those individuals will become qualified to teach in early childhood/child care settings through the DOL Apprenticeship Program or will increase their qualifications by working toward attaining Associate Degrees through the T.E.A.C.H. NH Early Childhood Scholarship Program.

Child Care Aware of New Hampshire, a statewide Child Care Resource and Referral Program of Southern New Hampshire Services, Inc., was recently awarded a Teacher Education And Compensation Helps New Hampshire (T.E.A.C.H.) Program for New Hampshire through the T.E.A.C.H. National Center. This national program has served as a model for states to implement scholarship and incentive programs to help individuals who are working in early childhood/child care program settings to earn college credits, often leading to degrees. In NH, there is currently a shortage of highly qualified applicants to work in early childhood programs, especially with infants and toddlers. Research has shown that children achieve better outcomes when degreed teachers work in those programs.

Additionally, the NH Early Childhood Impact Project/Career Pathways Strategy Group has laid the groundwork for implementing a Department of Labor Apprenticeship Program for individuals who need specific qualifications to work in early childhood programs. The Department of Labor (DOL) Apprenticeship Program is a formal, industry-led, nationally-recognized, workforce training program that provides in-house skill development through structured on-the-job learning supplemented with technical and theoretical course work. Child Care Aware of New Hampshire has been chosen as the entity to implement the DOL Apprenticeship Program, with a particular focus on those individuals who express a desire to work with infants and toddlers. Child Care Aware of New Hampshire has built strong relationships with early childhood/child care programs. Therefore, it has the systems in place to recruit individuals for both the T.E.A.C.H. NH Early Childhood Scholarship Program and the DOL Apprenticeship Program and to co-locate and leverage resources for both programs.

The Division of Economic and Housing Stability administers the Child Care and Development Fund (CCDF) available through the Federal Office of Child Care (OCC). These funds support eligible families by providing child care financial assistance and by supporting a variety of activities that assist them in securing high quality child care. These federal funds also support continuous quality improvement of early childhood/child care programs which includes helping individuals working in early childhood, child care programs increase their competency through education and training.

Should the Governor and Executive Council not approve this request, the shortage of qualified early childhood/child care staff, especially those qualified to work with infants and toddlers, may worsen. Additionally it would also result in the Department potentially being out of compliance with the Child Care and Development Fund Federal Plan and the additional requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014, which include spending up to twelve percent (12%) of the funds on quality activities, of which three percent (3%) must be focused on infant/toddler activities. The \$260,000 in CCDF discretionary funds allocated for Fiscal Year 2020, which must be encumbered by September 30, 2019, would no longer be available (i.e., must be returned to OCC).

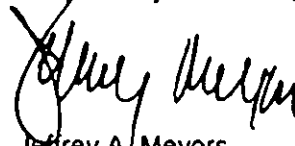
His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Funds: 100% Federal Funds from the Catalog of Federal Domestic Assistance (CFDA) # 93.575, Federal Agency Department of Health and Human Services, Administration for Children and Families, Child Care and Development Block Grant, and Federal Award Identification Number (FAIN), 2001NHCCDF, 2101NHCCDF.

Area Served: Statewide.

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

Respectfully submitted,



Jeffrey A. Meyers
Commissioner

MAY20'19 PM 2:59 DAS



Jeffrey A. Meyers
Commissioner

Christine L. Santonello
Director

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

129 PLEASANT STREET, CONCORD, NH 03301
603-271-4242 1-800-852-3345 Ext. 4242
Fax: 603-271-4712 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

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May 14, 2019

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability to exercise a renewal option and to amend an existing contract with Southern New Hampshire Services, Inc., Vendor #177198-B006, 40 Pine Street, P.O. Box 5040, Manchester, New Hampshire 03108, for the provision of statewide Child Care Resource and Referral Services, by increasing the price limitation by \$2,200,000 from \$3,960,000 to an amount not to exceed \$6,160,000 and by extending the contract completion date from June 30, 2019 to June 30, 2021, effective upon the date of Governor and Executive Council approval. 100% Federal Funds.

This agreement was originally approved by Governor and Executive Council on May 27, 2015 (Item #21) and subsequently amended on May 4, 2016 (Item #5A), August 3, 2016 (Item 5B) and February 1, 2017 (Item #11).

Funds to support this request are anticipated to be available in State Fiscal Year 2020 and 2021, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class	Title	Activity Code	Current Budget	Increase/Decrease	Modified Amount
2016	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2017	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2018	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2019	102-500731	Contracts for Pgr Svcs	42117709	\$990,000	-0-	\$990,000
2020	102-500731	Contracts for Pgr Svcs	42117709	-0-	\$990,000	\$990,000
2021	102-500731	Contracts for Pgr Svcs	42117709	-0-	\$990,000	\$990,000
			Sub-Total	\$3,960,000	\$1,980,000	\$5,940,000

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 2 of 3

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class	Title	Activity Code	Current Budget	Increase/ Decrease	Modified Amount
2020	102-500731	Contracts for Pgr Svcs	42117708	-0-	\$110,000	\$110,000
2021	102-500731	Contracts for Pgr Svcs	42117708	-0-	\$110,000	\$110,000
			Sub-total	-0-	\$220,000	\$220,000
			Total	\$3,960,000	\$2,200,000	\$6,160,000

EXPLANATION

The purpose of this request is to expand upon the existing contract that provides a statewide Child Care Resource and Referral Services program that assists families in securing high quality child care for their children; refer families to community supports, as needed; and assist child care programs to improve quality, by providing a centralized network of services for families in need of child care and community services, and for child care service providers. Many of the components of this contract are essential or specifically required to support and/or meet the reauthorization of the Child Care and Development Fund Block Grant from the federal government

Child Care Aware of New Hampshire, a statewide Child Care Resource and Referral Program of Southern New Hampshire Services, provides a variety of information and resources to families, which include an online provider search, links to a variety of family and community resources, as well as information regarding financial assistance. This service is essential for assisting families in maintaining employment and training by providing information and access to child care throughout the state. Child care providers are linked to professional resources, technical assistance and training which helps to improve program quality, along with supporting the child care providers in recruiting, retaining and training their own workforce in a market with significant staff shortages.

The Division of Economic and Housing Stability administers the Child Care and Development Fund available through the Federal Office of Child Care and Development Fund. These funds support eligible families by providing child care financial assistance and by supporting a variety of activities that assist them in securing high quality child care. These federal funds also support continuous quality improvement of early childhood child care programs through a variety of trainings which include Child Care Basics, health and safety trainings, leadership development and other topics recommended by the Department, or as requested by child care providers. Targeted technical assistance in the areas of Emergency Preparedness, Credentialing, and NH Early Learning Standards is also provided, which result in positive outcomes for children.

The original contract was competitively bid. As referenced in the Request for Proposals and in Exhibit C-1 of this contract, the Department has the option to extend contract services for up to three (3) periods of two (2) years each, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council. The Department is exercising two (2) years of renewal options, which will be the final years for this contract. Future services will be obtained through a new procurement prior to the end of this renewal period.

The Contractor successfully fulfilled and achieved the performance measures in the original contract and amendments.

In SFY 2018, approximately 2,700 families accessed Child Care Resource and Referral services, 3,000 child care providers received training, and 850 child care providers received technical assistance.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

The ability to consistently collect, utilize and report accurate data is necessary to meet the requirements of the Federal Office of Child Care and the reauthorized Child Care and Development Block Grant. This is currently accomplished through this contract by use of the Child Care Aware® of America National Data Suite.

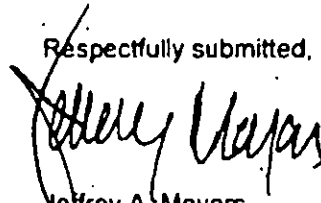
Should the Governor and Executive Council not approve this request, Child Care Resource and Referral services may not be available to families and child care programs, which could result in lack of alignment in child care practices and/or services, including failure to increase access to high quality child care for families. In addition to not providing these services, it would also result in the Department being out of compliance with the Child Care and Development Fund Federal Plan and the additional requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014.

Source of Funds: 100% Federal Funds from the Catalog of Federal Domestic Assistance (CFDA) # 93.575, Federal Agency Department of Health and Human Services, Administration for Children and Families, Child Care and Development Block Grant, and Federal Award Identification Number (FAIN) 1901NHCCDF, 2001NHCCDF, 2101NHCCDF.

Area Services: Statewide

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

Respectfully submitted,



Jeffrey A. Meyers
Commissioner



STATE OF NEW HAMPSHIRE
 DEPARTMENT OF HEALTH AND HUMAN SERVICES
 OFFICE OF HUMAN SERVICES

Jeffrey A. Meyers
 Commissioner

Maureen Ryan
 Director

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G+C
 Approved Item #11
 2-1-2017
 mac

January 3, 2017

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families to exercise a final renewal option to an existing agreement with Southern New Hampshire Services (Vendor #91891) for the provision of statewide Child Care Resource and Referral Services by increasing the price limitation by \$1,980,000 from \$1,980,000 to \$3,960,000 and extending the contract completion date from June 30, 2017 to June 30, 2019. Governor and Executive Council approved the original agreement on May 27, 2015 (Item #21) and subsequent amendments on May 4, 2016 (Item #5A) and August 3, 2016 (Item 5B). 100% Federal Funds.

Funds to support this request are anticipated to be available in State Fiscal Year 2018 and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between state fiscal years through the Budget Office without Governor and Executive Council approval, if needed and justified.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class	Title	Activity Code	Current Budget	Increase/Decrease	Modified Amount
2016	102-500731	Contracts for Pgr Svcs	42117709	\$990,000		\$990,000
2017	102-500731	Contracts for Pgr Svcs	42117709	\$990,000		\$990,000
2018	102-500731	Contracts for Pgr Svcs	42117709		\$990,000	\$990,000
2019	102-500731	Contracts for Pgr Svcs	42117709		\$990,000	\$990,000
			Total	\$1,980,000	\$1,980,000	\$3,960,000

EXPLANATION

The purpose of this amendment is to renew contract services for the provision of a statewide Child Care Resource and Referral program that assists families in securing high quality child care for their children; refer families to community supports, as needed; and assist child care programs to improve quality, by provided a centralized network of services for families in need of child care and community services; and for child care service providers.

Child Care Aware of New Hampshire, a statewide Child Care Resource and Referral Program of Southern New Hampshire Services, provides a variety of information and resources to families which include an online provider search, links to a variety of family and community resources,

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

as well as information regarding financial assistance. Child care providers are linked to professional resources, technical assistance and training which improves program quality.

The Division for Children, Youth and Families Child Development Bureau administers funds available through the Federal Office of Child Care Child Care and Development Fund. These funds support eligible low-income families by providing child care financial assistance and by supporting a variety of activities that assist them in securing high quality child care. These federal funds also support continuous quality improvement of early childhood and child care programs through a variety of trainings which include Child Care Basics, health & safety trainings, leadership development and other topics recommended by the CDB, Child Care Licensing or as requested by child care providers. Targeted technical assistance regarding Emergency Preparedness, Credentialing, and NH Early Learning Standards is also provided, which result in positive outcomes for children.

The ability to consistently collect, utilize and report accurate data is necessary to meet the requirements of the Federal Office of Child Care and the recently reauthorized Child Care and Development Block Grant. This is accomplished through this contract by use of the Child Care Aware® of America Data Suite.

This contract was competitively bid.

The original contract includes the option for the Department to renew the contract for up to three (3) periods of two (2) years each, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council. The Department is requesting a final renewal of contracted services through this amendment. These services will be reprocured.

Should the Governor and Executive Council not approve this request Child Care Resource and Referral services may not be available to families and child care programs, which could result in lack of alignment in child care practices and/or services including failure to increase access to high quality child care for low-income families. This would also result in the Department being out of compliance with the Child Care and Development Fund Federal Plan and the new requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014.

Source of Funds: 100% Federal Funds from the Catalog of Federal Domestic Assistance (CFDA) # 93.575, Federal Agency Department of Health and Human Services, Administration for Children and Families, Child Care and Development Block Grant

Area Services: Statewide

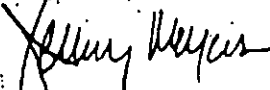
In the event that federal funds become no longer available, general funds will not be requested to support this program.

Respectfully submitted,



Maureen U. Ryan
Director

Approved by:



Jeffrey A. Meyers
Commissioner

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*G&C approved
Item #5B
8-3-2016 mac*



Jeffrey A. Meyers
Commissioner

Lorraine Bartlett
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

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June 13, 2016

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families to amend an existing agreement with Southern New Hampshire Services, Inc. (Vendor #91891), 40 Pine Street, Manchester, NH 03103, for the provision of statewide Child Care Resource and Referral services by adjusting the staffing terms of the contract in order to meet program specific needs, with no change to the price limitation or the contract end date of June 30, 2017. Governor and Executive Council approved the original contract on May 27, 2015 (Item #21) and a subsequent amendment on May 4, 2016 (Item #5A). This is a zero cost amendment. 100% Federal Funds

Funds to support this request are available in the following account in State Fiscal Year 2016 and State Fiscal Year 2017 upon the availability and continued appropriation of funds in the future operating budgets, with the authority to adjust encumbrances between state fiscal years, if needed and justified, without further approval of the Governor and Executive Council.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class/Object	Class Title	Activity Code	Amount
2016	102-500731	Contracts for Program Services	42117709	\$990,000
2017	102-500731	Contracts for Program Services	42117709	\$990,000
			Total	\$1,980,000

EXPLANATION

The purpose of this amendment is to adjust staffing requirements in order to meet program specific needs. The amendment changes staff work locations and the status of part-time employees from full-time to part-time employees more accurately reflecting the program service needs. The original projections for staffing did not align with programmatic needs.

The Contractor's process to find qualified staff resulted in the need to adjust program operations. Office locations have varied due to the hiring of in-house candidates. A temporary part-time staff member has been hired to fill the Training and TA Specialist position and is located in Nashua. The Infant and Toddler Specialist is currently based out of the vendor main office in Nashua as opposed to Concord as stated in the contract. Due to the limited requests for bilingual services, a part-time position rather than a full-time is adequate to meet program needs. Finally, office locations have been adjusted to account for geographical and regional needs for more flexibility in staffing low referral/dienetele areas such as the Western Regional Outreach Office which covers the Keene/Claremont regions.

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
Page 2 of 3

The Child Care Resource and Referral program is statewide and assists families in securing high quality child care for their children; referring families to community supports, as needed; and assisting child care programs to improve program quality through a centralized network of services. Child Care Aware of New Hampshire, a Child Care Resource and Referral Program of Southern New Hampshire Services, provides a variety of information and resources to families which include an online provider search, links to a variety of family and community resources, as well as information regarding financial assistance. Child care providers are linked to professional resources, technical assistance and training which improves program quality.

The Division for Children, Youth and Families Child Development Bureau administers funds available through the Federal Office of Child Care Child Care and Development Fund. These funds support eligible low-income families by providing child care financial assistance and by supporting a variety of activities that assist them in securing high quality child care. These federal funds also support continuous quality improvement of early childhood and child care programs through a variety of trainings which include Child Care Basics, health & safety trainings, leadership development and other topics recommended by the CDB, Child Care Licensing or as requested by child care providers. Targeted technical assistance regarding Emergency Preparedness, Credentialing, and NH Early Learning Guidelines/Standards is also provided, which result in positive outcomes for children.

The ability to consistently collect, utilize and report accurate data is necessary to meet the requirements of the Federal Office of Child Care and the recently reauthorized Child Care and Development Block Grant. This is accomplished through this contract by use of the Child Care Aware® of America Data Suite.

This contract was competitively bid.

The original contract includes the option for the Department to renew the contract for up to three (3) periods of two (2) years each, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council. However, the Department is not requesting a renewal of contracted services through this amendment.

Should the Governor and Executive Council not approve this request Child Care Resource and Referral services may not be available to families and child care programs, which could result in lack of alignment in child care practices and/or services including failure to increase access to high quality child care for low-income families. This would also result in the Department being out of compliance with the Child Care and Development Fund Federal Plan and the new requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014.

Source of Funds: 100% Federal Funds from the Catalog of Federal Domestic Assistance (CFDA) # 93.575, Federal Agency Department of Health and Human Services, Administration for Children and Families, Child Care and Development Block Grant

Area Services: Statewide

In the event that federal funds become no longer available, general funds will not be requested to support this program.

Respectfully submitted,


Marilee Nihan
Deputy Commissioner

Approved by:


Jeffrey A. Meyers

5

*GAC Approved
Item # 5A
5-4-2016 mac*



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

Jeffrey A. Meyers
Commissioner

Lorraine Bertlett
Director

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March 17, 2016

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families to amend an existing agreement with Southern New Hampshire Services, Inc. (Vendor # 91891), 40 Pine Street, Manchester NH 03103, for the provision of statewide Child Care Resource and Referral services by adjusting certain budget line items for State Fiscal Year 2016 in order to meet specific needs, with no change to the price limitation or the contract end date of June 30, 2017. Governor and Executive Council approved the original contract on May 27, 2015 (Item #21). This is a zero cost amendment.

Funds to support this request are available in the following account in State Fiscal Years 2016 and 2017 upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust encumbrances between State Fiscal Years, if needed and justified, without further approval of the Governor and Executive Council.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class/Object	Class Title	Activity Code	Amount
2016	102-500731	Contracts for Program Services	42117709	\$990,000
2017	102-500731	Contracts for Program Services	42117709	\$990,000
			Total	\$1,980,000

EXPLANATION

The purpose of this request is to allow the vendor to adjust budget line items in order to meet contract requirements. The original budget was constructed conservatively for the potential of being fully staffed upon the contract effective date. The vendor's hiring process to find qualified staff resulted in the vendor's need to adjust program operations. The change in operations has resulted in a request from the vendor to adjust several of the budget line items in order to properly meet contract requirements.

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
Page 2 of 3

Salaries and benefits will be decreased by \$79,345 due to unexpected staffing changes. The budget was designed with the expectation of being fully staffed. However, it is taking longer than expected to fill vacant positions. Occupancy will be decreased by \$1,186 as it took three months to identify and occupy all regional office spaces. Purchase and depreciation will increase by \$11,600 since desktop computers will be replaced with the purchase of eight Wi-Fi capable tablets which will provide timely services in all regions. Travel costs have increased by \$10,000 due to the staff providing services in areas that were not yet staffed. Telephone will increase by \$3,800 due to the need to purchase "hot spots" which will allow them to access information and resources in order to enhance the delivery of services provided in areas with poor Wi-Fi signal. Liability Insurance has increased by \$1,186, the actual cost was higher than anticipated. Software will increase by \$23,000 through the purchase custom enhancements to the NH Professional Registry which will streamline tasks and will allow staff to provide more direct services. Marketing will increase by \$4,000 to support the cost of preprinted referral packets and marketing materials which will free up staff and lower the cost of printing supplies. Indirect costs will increase by \$14,945 since the rate is negotiated annually at a rate of less than 10.1% for expenses occurring during the contract period.

The Child Care Resource and Referral program is statewide and assists families in securing high quality child care for their children; referring families to community supports, as needed; and assisting child care programs to improve program quality through a web-based network of services. ChildCare Aware of New Hampshire provides a variety of information and resources to families which include an online provider search, links to a variety of family and community resources, as well as information regarding financial assistance. Child care service providers are linked to professional resources, technical assistance and the training academy which improves program quality.

The Division for Children, Youth and Families Child Development Bureau administers funds available through the Federal Office of Child Care Child Care and Development Fund. These funds support eligible low-income families by providing child care financial assistance and by supporting a variety of activities that assist them in securing high quality child care. These federal funds also support continuous quality improvement of early childhood and child care programs through a variety of trainings which include Child Care Licensing Orientation, Medication administration and On-line Early Childhood Education courses. Targeted technical assistance regarding Emergency Preparedness, Credentialing, and NH Early Learning Guidelines/Standards is also provided, which result in positive outcomes for children.

The ability to consistently collect, utilize and report accurate data is necessary to meet the requirements of the Federal Office of Child Care and the recently reauthorized Child Care and Development Block Grant. This is accomplished through this contract by use of the Child Care Aware® of America data suite.

This contract was competitively bid.

The attached contract includes the option for the Department to renew the contract for up to three (3) periods of two (2) years each, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.

Should the Governor and Executive Council not approve this request Child Care Resource and Referral services will not be available to families and child care programs, which could result in lack of alignment in child care practices and/or services including failure to increase access to high quality child care for low-income families. This would also result in DCYF being out of compliance with the Child Care and Development Fund Federal Plan and the new requirements of the Child Care and Development Block Grant Act, signed into law on November 19, 2014.

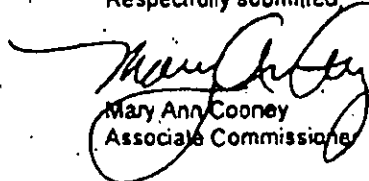
Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
Page 3 of 3

Source of Funds: 100% Federal Funds from the Catalog of Federal Domestic Assistance (CFDA) # 93.575, Federal Agency Department of Health and Human Services, Administration for Children and Families, Child Care and Development Block Grant


Area Services: Statewide

In the event that federal funds become no longer available, general funds will not be requested to support this program.

Respectfully submitted,



Mary Ann Cooney
Associate Commissioner

Approved by: 
Jeffrey A. Meyer
Commissioner



Nicholas A. Tompase
Commissioner

Lorraine Bartlett
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
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April 17, 2015

G&C Approved

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

Date: 5/27/15
Item #: 21

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families to enter into an agreement with Southern New Hampshire Services, Inc. (Vendor # 81891) for the provision of statewide Child Care Resource and Referral services in an amount not to exceed \$1,980,000, effective July 1, 2015, or date of Governor and Executive Council approval, whichever is later, through June 30, 2017. 100 % Federal Funds

Funds to support this request are anticipated to be available in the following account in State Fiscal Years 2016 and 2017 upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust encumbrances between State Fiscal Years, if needed and justified, without further approval of the Governor and Executive Council.

05-95-42-421110-29780000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES; CHILD DEVELOPMENT, CHILD CARE DVLP-QUALITY ASSURE

Fiscal year	Class/Object	Class Title	Activity Number	Amount
2016	102-500731	Contracts for Program Services	42117709	\$990,000
2017	102-500731	Contracts for Program Services	42117709	\$990,000
			Total	\$1,980,000

EXPLANATION

The purpose of this request is for the provision of a statewide Child Care Resource and Referral program that will assist families in securing high quality child care for their children; refer families to community supports, as needed; and assist child care programs to improve program quality by providing a centralized network of services for families in need of child care and community services, and for child care service providers.

The Division for Children, Youth and Families Child Development Bureau administers funds available through the Federal Office of Child Care Child Care and Development Fund. These funds support eligible low-income families by providing child care financial assistance and by supporting a variety of activities that assist them in securing high quality child care. These federal funds also support continuous quality improvement of early childhood and child care programs through the provision of training and targeted technical assistance to program staff, which results in positive outcomes for children.

NH Excelsior, Governor Margaret Weir 03300
and the Honorable Council
Page 2 of 3

The Contractor will ensure that high quality, culturally competent Child Care Resource and Referral services are known and accessible to the widest possible number of families, providers, businesses and community members statewide. The Contractor will ensure consistency in data collection and reporting of services in the National Association of Child Care Resource and Referral Agencies (now known as Child Care Aware® of America) Data Suite. This statewide database, gives families the opportunity to be supported by Child Care Resource and Referral staff immediately upon contact, via telephone, in-person, or online.

The Contractor will coordinate, market, and provide training opportunities for child care program staff, set up of training sites and coordinate participant registration, trainee data and training materials, and the credentialing of participants.

The Contractor will provide technical assistance to child care providers to improve quality and increase access of high quality child care to families. Technical assistance activities include but are not limited to: assisting with credentialing of the child care workforce through the NH Early Childhood Professional Development System; providing training and technical assistance in business management practices for child care programs; and providing technical assistance to child care programs to support them to implement the Strengthening Families approach.

The Contractor will also assist child care programs with completing a written emergency preparedness plan based on the Incident Command System and with creating individual professional development plans designed to increase teacher competency, especially in the realm of the NH Early Learning Standards.

The ability to consistently collect, utilize and report accurate data is necessary to meet the requirements of the Federal Office of Child Care and the recently reauthorized Child Care Development Block Grant. This is accomplished through this contract by use of the Child Care Aware® of America database.

This contract was competitively bid. The Department published a Request for Proposals on December 1, 2014 to solicit proposals from vendors for the provision of statewide Child Care Resource and Referral services under one contract. The Request for Proposals was published on the Department's website with a closing date of January 16, 2015. The Department received three (3) proposals, which were evaluated by managers and program specialists. Southern New Hampshire Services was selected. The bid summary sheet is attached.

The attached contract includes the option for the Department to renew the contract for up to three (3) periods of two (2) years each, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.

The selected Contractor will provide statewide Child Care Resource and Referral program services across all Division of Client Services District Office catchment areas in order to: reduce administrative program costs; increase funding for training and targeted technical assistance activities that will increase child care program quality; and increase access to high quality child care programs for children of low-income families.

Her Excellency, Governor Margaret White Hassan
and the Honorable Council
Page 3 of 3

Should the Governor and Executive Council not approve this request Child Care Resource and Referral services will not be available to families and child care programs, which could result in lack of alignment in child care practices and/or services including failure to increase access to high quality child care for low-income families. This would also result in DCYF being out of compliance with the Child Care and Development Fund Federal Plan and the new requirements of the Child Care Development Block Grant Act, signed into law on November 19, 2014.

Source of Funds: 100% Federal Funds from the Catalog of Federal Domestic Assistance (CFDA) # 93.575, Federal Agency Department of Health and Human Services, Administration for Children and Families, Child Care and Development Block Grant

Area Services: Statewide

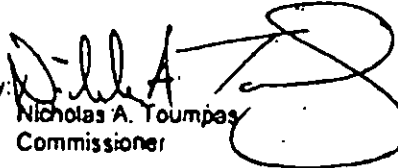
In the event that federal funds become no longer available, general funds will not be requested to support this program.

Respectfully submitted,



Mary Ann Cooney
Associate Commissioner

Approved by:



Nicholas A. Toumpas
Commissioner