

JAR 98



New Hampshire Fish and Game Department

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Glenn Normandeau
Executive Director

May 26, 2017

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

Requested Action

Authorize the New Hampshire Fish and Game Department (NHFG) to enter into a **sole-source** contract with the Audubon Society of New Hampshire (ASNH), Concord, NH (vendor code 177508) in the amount of \$124,000.00 for implementing Wildlife Action Plan strategies from the date of Governor and Council approval through June 30, 2019. 100% Federal Funds.

Funding is available in account, Nongame Management as follows, contingent upon the availability and continued appropriations for State Fiscal Years 2018 and 2019, with the authority to adjust encumbrances in each of the State fiscal years through the Budget Office if needed and justified:

03-75-75-751520-2125 WILDLIFE PROGRAM – NONGAME MANAGEMENT

	<u>FY018*</u>	<u>FY019*</u>
20-07500-21250000-304-500841 Research and Management	\$62,000.00	\$62,000.00

*Pending budget approval

Explanation

Since the New Hampshire Wildlife Action Plan was approved by the U.S. Fish and Wildlife Service in October 2016 biologists at NHFG and our conservation partners have been working diligently to implement the Plan. ASNH has been a long-standing partner in protecting and restoring New Hampshire's threatened and endangered wildlife. Through this collaboration the unique expertise of ASNH biologists has resulted in the return of peregrine falcons and the comeback of osprey to New Hampshire and also helped greatly with the recovery of bald eagles which were removed from the federal and state endangered species list.

As part of the Wildlife Action Plan revision scientists have identified 169 wildlife species and 27 habitats that are in greatest need of conservation in New Hampshire and recommends more than 70 strategies for conserving these species and habitats. Many of these are rare, special concern and state or federally listed avian species and the habitats they depend on for breeding and wintering. In order for NHFG to continue to qualify and receive funding through the federal State Wildlife Grant (SWG) program, the Department must implement the conservation strategies identified in the New Hampshire Wildlife Action Plan.

His Excellency, Christopher T. Sununu
and the Honorable Council

May 26, 2017

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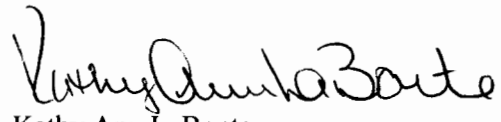
NHFG requests a sole source contract with ASNH to implement strategies identified in the New Hampshire Wildlife Action Plan as detailed in Exhibit A. ASNH staff are among the state's leading experts in Avian research and monitoring. This experience and expertise within one organization makes ASNH uniquely qualified to implement these projects. Under this agreement ASNH biologists will continue to implement management actions and provide technical expertise and/or training to individuals and organizations, as appropriate, to further the goal of conserving and protecting New Hampshire's threatened and endangered bird populations.

ASNH is a well-recognized and well-established organization in the state with an existing network of trained volunteers available to perform tasks such as monitoring of New Hampshire's wildlife populations. Therefore, ASNH has the ability to provide crucial non-federal matching funds which are required under the SWG program.

Respectfully submitted,



Glenn Normandeau
Executive Director



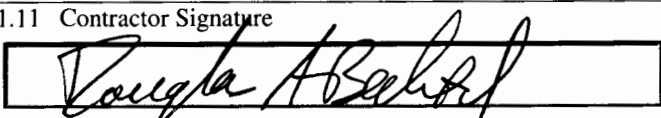
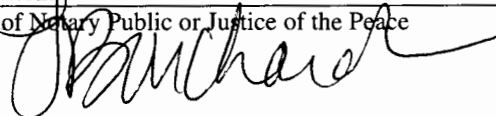
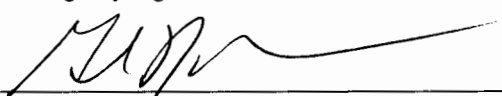

Kathy Ann LaBonte
Business Division

Subject: Audubon Society of NH - Nongame Management FORM NUMBER P-37 (version 1/09)

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name <u>NH Fish and Game Department</u>		1.2 State Agency Address <u>11 Hazen Drive, Concord, NH 03301</u>	
1.3 Contractor Name <u>Audubon Society of New Hampshire</u>		1.4 Contractor Address <u>84 Silk Farm Road, Concord, NH 03301</u>	
1.5 Contractor Phone Number <u>(603) 224-9909</u>	1.6 Account Number <u>20-075-2125-304-500841</u>	1.7 Completion Date <u>6/30/2019</u>	1.8 Price Limitation <u>\$124,000.00</u>
1.9 Contracting Officer for State Agency <u>Glenn Normandeau, Executive Director</u>		1.10 State Agency Telephone Number <u>(603) 271-2461</u>	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory <u>Douglas Bechtel</u>	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Merrimack</u> On <u>MAY 25 2017</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace  [Seal]			
1.13.2 Name and Title of Notary or Justice of the Peace <u>LYNN M. DOUCHARD, Notary Public</u> <u>My Commission Expires February 6, 2018</u>			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory <u>Glenn Normandeau, Executive Director</u>	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By:  On: <u>6/1/17</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT. Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.
6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.
6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

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

Contractor Initials DAB
Date 5/22/17

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be

attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual

intent, and no rule of construction shall be applied against or in favor of any party.

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

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

22. SPECIAL PROVISIONS. Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

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

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

Exhibit A
Scope of Services

MONITORING AND MANAGEMENT OF NEW HAMPSHIRE'S WILDLIFE SPECIES OF CONCERN (NHFG Federal Aid Grant T23-R-1)

PROJECT 1: Species Recovery Planning (T23R1P1)

A. NEED

The list of threatened and endangered species identified under the NH Endangered Species Conservation Act was revised in 2017. For listed species it will be critical to develop detailed spatially explicit species recovery/management plans with targets and timeframes. Recovery planning will require coordination among multiple partners and species experts. Guidelines for assessing proposed projects that might impact those species need to be developed.

B. OBJECTIVE

Develop recovery/population management plans for species determined to be endangered, threatened, and special concern wildlife.

C. APPROACH

Using a template developed with NHFG, ASNH will develop species recovery plans for threatened and endangered bird species. In addition, ASNH will review and update priority actions for threatened and endangered bird species.

D. EXPECTED RESULTS AND BENEFITS:

Endangered, threatened, and special concern wildlife species in New Hampshire will benefit from having recovery/population management plans that include guidelines and recommendations to landowners for minimizing impacts to species. By establishing measurable recovery objectives, such plans will also allow conservation practitioners to more efficiently allocate resources toward species conservation. To the extent that data are available, spatially explicit population viability analysis will be conducted for listed species. Developing targets for species will help ascertain when species should be down- or de-listed from the state's Endangered Species Conservation Act (RSA 212-A, FIS 1000) in the future.

E. TIMELINE AND REPORTING

Recovery targets will be developed for at least two bird species listed as endangered or threatened by **April 30, 2018**, with two more developed by **April 30, 2019**.

PROJECT 9: Avian Research and Monitoring Coordination (T23R1P9J)

A. NEED

In order to ensure that bird research and conservation conducted in New Hampshire contributes to the overall objectives and strategies in the NH WAP, it is desirable that a single point of contact be

established for avian research, monitoring, and inventory. The migratory nature of birds also dictates that survey, research, and conservation initiatives be coordinated among the states and countries that they migrate through, and breed and winter in. In response to the expansive areas required to support healthy populations of wild birds, most research and monitoring needs will be carried out as part of larger scale multi-state and international efforts.

Because of ASNH's long history of conducting bird research and work in New Hampshire, its professional ornithological staff and network of volunteers; it is both cost effective and efficient to develop a clearinghouse for state ornithological programs through this non-governmental organization. New Hampshire Fish and Game will use the expertise and consulting service of ASNH to make informed decisions on priority research and conservation needs for New Hampshire's birds. This expertise will also be employed where appropriate during revision of the New Hampshire Wildlife Action Plan so as to ensure that bird species of greatest conservation need receive thorough treatment and are appropriately prioritized.

B. OBJECTIVE

Objective 1: Establish a principal contact person to coordinate avian research and monitoring in New Hampshire

Objective 2: Provide a representative for New Hampshire on regional and national bird conservation committees. This representative will serve to inform regional initiatives of priorities and activity at the state level and vice versa.

C. APPROACH

ASNH will assign qualified ornithologist to represent New Hampshire avian conservation interests with respect to both the implementation of the NH WAP and at meetings of regional partnerships. This person will also serves as a liaison between the New Hampshire Fish and Game Department and ASNH and oversee the coordination of bird research and monitoring within the state, as needed.

Objective 1:

Task a: The assigned ornithologist (Bird Coordinator) will serve on the NH WAP Implementation Team, and provide input relative to WAP priority species, habitats, and strategies with respect to birds.

Task b: ASNH will provide NHFG and its partners with valuable data on the population status of the state's birds, including many of conservation concern that are potential indicators of habitat condition. To do so, ASNH will continue to coordinate the state's portion of the Breeding Bird Survey and provide updates on population status of Species of Greatest Conservation Need (SGCN) as appropriate. As part of this task, ASNH will 1) maintain and update the register of bird research and monitoring programs in NH that was developed under a previous contract, 2) compare on-going bird research and monitoring efforts with those identified in the NH WAP, and 3) recommend modifications that lead to better information on priority species and habitat indicators. This information will be summarized annually for the use of NHFG and its partners.

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Task c: Based on a list developed under a previous contract, ASNH will provide data on priority species to the NHNHB. Data will be limited to breeding records and records clearly suggesting breeding based on habitat and/or seasonal occurrence. Sightings submitted to NH Wildlife Sightings will be reviewed periodically during the year. At the end of the breeding season, the Bird Coordinator will query the eBird database for records of tracked species, and these converted to a form usable by the NHNHB.

Task d: ASNH will help develop and/or implement monitoring protocols for bird SGCN, such as salt marsh birds, early successional birds, and other groups identified as priorities under previous tasks. This task may also include post-delisting monitoring protocols for recovered avian species or species approaching recovery. These protocols will be integrated into existing regional programs and coordinated among individuals or organizations with appropriate expertise. ASNH will provide guidance to NHFG on state implementation of regionally-developed monitoring protocols for priority species or species/habitat groups.

Task e: ASNH conservation biology staff will assist NHFG in technical review and guidance of bird-related research, monitoring, and management contracts administered by NHFG. This task will include review of permits and reports, input on issues requiring environmental review, and serving on relevant committees as needed.

Objective 2:

Represent New Hampshire on Northeast Region Partners in Flight, Northeast Coordinated Bird Monitoring Partnership, Atlantic Coast Joint Venture Nongame Technical Section, Bird Conservation Region (BCR) Committees, and other regional meetings as approved by NHFG. On average there will be one or two such meetings per year. Representation involves bringing issues forward to regional groups that are of interest to New Hampshire, as well as providing a mechanism by which regional issues or initiatives are brought to the attention of NHFG.

D. EXPECTED RESULTS AND BENEFITS

Resources for wildlife conservation are limited, and coordinating wildlife conservation initiatives to align with the priorities set forth in the NH WAP will help ensure that resources are directed toward those species most in need of management, intensive monitoring, or other recovery efforts.

ASNH staff adds both manpower and insight into the coordination process, improving the speed and quality of on-the-ground implementation. ASNH staff are uniquely qualified to participate in the process, due to their integral involvement creating the underlying framework of the NH WAP. Additionally, ASNH staff is recognized as the authorities on bird distribution, monitoring, and conservation in the state. Using their expertise will result in a more efficient implementation of the NH WAP.

E. TIMELINE AND REPORTING

Objective 1:

Task a: Because WAP implementation is ongoing, there is no reporting need associated with the Bird Coordinator's role on the WAP Implementation Team.

Task b: Provide a biennial update to NHFG and its partners on the status of the State's bird populations by **March 31, 2019**. This update should include at minimum a summary of population trends of Species of Greatest Conservation Need based on the most recent data available, and include recommendations for new or revised research or monitoring projects based on existing bird data and WAP priorities. It will also include an updated version of the NH register of avian research and monitoring activity.

Task c: eBird downloads will be completed, reviewed, edited, and submitted to NHNHBB by **December 31, 2017 and December 31, 2018**.

Task d: Because regional monitoring programs are being developed by a mix of entities and on different time frames, it is not possible to assign a timeline to the second part of this task. As new monitoring programs are developed, ASNH will provide recommendations to NHFG within three months of each program's final draft being released. New programs restricted to NH will be developed as needed and as informed by prioritization efforts discussed above.

Task e: All new permits and reports will be reviewed in a timely manner and within any deadlines set by the associated contracts. A summary of technical assistance provided to NHFG will be summarized by **June 30, 2018 and June 30, 2019**. Summary reports will include # permits reviewed, # environmental reviews conducted for which species, and any other technical assistance provided.

Objective 2:

Provide summary reports and recommended actions to NHFG within two weeks of returning from regional meetings.

PROJECT 12: RAPTOR MONITORING AND MANAGEMENT (T23R1P12)

BALD EAGLE MONITORING

A. NEED

Bald Eagles have recently been removed from the state threatened list in New Hampshire due to population recovery. Development and implementation of a post-delisting monitoring plan is necessary to ensure that species recovery will be sustained in New Hampshire.

B. OBJECTIVE

Objective 1. Coordinate the state's portion of the national Mid-winter Bald Eagle Survey in collaboration with USGS to obtain a measure of wintering population.

Objective 2. Monitor Bald Eagle nest sites to obtain annual measure of breeding population status and productivity.

Task b: Provide a biennial update to NHFG and its partners on the status of the State's bird populations **by March 31, 2019**. This update should include at minimum a summary of population trends of Species of Greatest Conservation Need based on the most recent data available, and include recommendations for new or revised research or monitoring projects based on existing bird data and WAP priorities. It will also include an updated version of the NH register of avian research and monitoring activity.

Task c: eBird downloads will be completed, reviewed, edited, and submitted to NHHNB by **December 31, 2017 and December 31, 2018**.

Task d: Because regional monitoring programs are being developed by a mix of entities and on different time frames, it is not possible to assign a timeline to the second part of this task. As new monitoring programs are developed, ASNH will provide recommendations to NHFG within three months of each program's final draft being released. New programs restricted to NH will be developed as needed and as informed by prioritization efforts discussed above.

Task e: All new permits and reports will be reviewed in a timely manner and within any deadlines set by the associated contracts. A summary of technical assistance provided to NHFG will be summarized by **June 30, 2018 and June 30, 2019**. Summary reports will include # permits reviewed, # environmental reviews conducted for which species, and any other technical assistance provided.

Objective 2:

Provide summary reports and recommended actions to NHFG within two weeks of returning from regional meetings.

PROJECT 12: RAPTOR MONITORING AND MANAGEMENT (T23R1P12)

BALD EAGLE MONITORING

A. NEED

Bald Eagles have recently been removed from the state threatened list in New Hampshire due to population recovery. Development and implementation of a post-delisting monitoring plan is necessary to ensure that species recovery will be sustained in New Hampshire.

B. OBJECTIVE

Objective 1. Coordinate the state's portion of the national Mid-winter Bald Eagle Survey in collaboration with USGS to obtain a measure of wintering population.

Objective 2. Monitor Bald Eagle nest sites to obtain annual measure of breeding population status and productivity.

Objective 3. Develop a post-delisting monitoring and management protocol to guide future monitoring and management.

C. APPROACH

Objective 1.

Task a: The contractor will coordinate volunteers to implement the national Mid-winter Bald Eagle survey protocol during January 2018 to provide indices of wintering eagle abundance and distribution in New Hampshire. This objective will remain in effect until superseded by a post-delisting plan (see Objective 3).

Task b: The contractor will recruit, train, and coordinate volunteers as needed to accomplish objectives of the winter Bald Eagle monitoring protocol.

Objective 2.

Task a: The contractor will use the standardized conservation monitoring protocol developed in FY05 for Bald Eagles in New Hampshire to determine territory occupancy, nest success, and productivity throughout the state in the 2017 breeding season. The contractor will involve volunteers, to the extent possible, to monitor known nests and investigate reports of previously unknown nest sites. Newly identified nest sites will be monitored according to the standardized protocol. This objective will remain in effect until superseded by a post-delisting plan (see Objective 3).

Task b: The contractor will recruit, train, and coordinate volunteers as needed to accomplish objectives of monitoring Bald Eagle territory occupancy, nest success, and productivity.

Objective 3.

The contractor will develop a draft post-delisting plan to guide bald eagle monitoring and management activities after delisting, and the draft plan will be revised through discussion and comment by NHFG before being implemented.

E. TIMELINE AND REPORTING

Objective 1.

Task a: Draft final season reports will be due to NHFG no later than **April 1, 2018**. NHFG project manager will provide written comments to ASNH by **April 15, 2018**. Final reports with NHFG recommendations incorporated will be due to NHFG no later than **April 30, 2018**. The final season reports will include a summary of wintering Bald Eagle numbers and locations and analysis of long-term trend data

Task b: The contractor will provide information on volunteer training and participation in the final report, including training dates, locations, information presented, and number of participants.

Objective 2

Task a: Draft final season reports will be submitted to NHFG no later than **October 1, 2017**. NHFG

project manager will provide written comments to ASNH by **October 15, 2017**. Final reports with NHFG recommendations incorporated will be due to NHFG no later than **October 31, 2017**. The final season reports will include:

- a summary of Bald Eagle breeding locations, activity, and productivity
- an analysis of trend information, with appropriate graphs and statistics
- landowner information for any newly discovered nest sites
- potential threats to Bald Eagle nest sites
- recommended actions to protect Bald Eagle nest sites.

In addition, breeding eagle data (e.g. nest locations, known activity) will be provided to NHFG in an electronic format compatible with inclusion to the NH Natural Heritage Database.

Task b: The contractor will provide information on volunteer training and participation in the final report, including training dates, locations, information presented, and number of participants.

Objective 3

Task a: Draft a post-delisting plan for bald eagle monitoring and management that will be submitted to NHFG no later than October 30, 2017. NHFG project manager will facilitate discussion and provide written comment on draft no later than December 31, 2017. Contractor will submit final plan no later than February 28, 2018.

Task b: Implementation of final post-delisting plan will begin March 1, 2018 and monitoring and management objectives for 2018 breeding season and 2019 mid-winter survey will be determined by the plan.

BALD EAGLE MANAGEMENT

A. NEED

Over the last several decades, New Hampshire's Bald Eagle population has expanded to the extent that the species was removed from the state threatened list. Given the significantly larger population, management activities are less necessary, and only need to be implemented in situations where threats are highest.

B. OBJECTIVE

Implement population management actions and provide technical expertise and/or training to individuals and organizations, as appropriate, during portions of the breeding seasons covered by this contract (end of 2017 season, all of 2018 season, and beginning of 2019 season [through June 30]) to further the goal of conserving and protecting New Hampshire's bald eagle population.

C. APPROACH

Task a: Where warranted, the contractor will implement appropriate management strategies to protect bald eagle breeding and winter roost sites (e.g., post signs, install predator guards, technical assistance to landowners and land managers, and other appropriate techniques).

project manager will provide written comments to ASNH by **October 15, 2017**. Final reports with NHFG recommendations incorporated will be due to NHFG no later than **October 31, 2017**. The final season reports will include:

- a summary of Bald Eagle breeding locations, activity, and productivity
- an analysis of trend information, with appropriate graphs and statistics
- landowner information for any newly discovered nest sites
- potential threats to Bald Eagle nest sites
- recommended actions to protect Bald Eagle nest sites.

In addition, breeding eagle data (e.g. nest locations, known activity) will be provided to NHFG in an electronic format compatible with inclusion to the NH Natural Heritage Database.

Task b: The contractor will provide information on volunteer training and participation in the final report, including training dates, locations, information presented, and number of participants.

Objective 3

Task a: Draft a post-delisting plan for bald eagle monitoring and management that will be submitted to NHFG no later than October 30, 2017. NHFG project manager will facilitate discussion and provide written comment on draft no later than December 31, 2017. Contractor will submit final plan no later than February 28, 2018.

Task b: Implementation of final post-delisting plan will begin March 1, 2018 and monitoring and management objectives for 2018 breeding season and 2019 mid-winter survey will be determined by the plan.

BALD EAGLE MANAGEMENT

A. NEED

Over the last several decades, New Hampshire's Bald Eagle population has expanded to the extent that the species was removed from the state threatened list. Given the significantly larger population, management activities are less necessary, and only need to be implemented in situations where threats are highest.

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C. APPROACH

Task a: Where warranted, the contractor will implement appropriate management strategies to protect bald eagle breeding and winter roost sites (e.g., post signs, install predator guards, technical assistance to landowners and land managers, and other appropriate techniques).

Task b: The contractor will provide technical assistance to NHFG biologists reviewing projects that may impact wintering and/or breeding bald eagles, as requested. This may include but not be limited to responding to data requests, field visits, and writing documents detailing potential impacts of planned actions on bald eagles, and assisting in the development of mitigation approaches to reduce potential impacts.

Task c: The contractor will offer technical assistance to public officials, natural resource managers, and land owners pertaining to bald eagle conservation and management issues, as requested by NHFG.

D. EXPECTED RESULTS AND BENEFITS

ASNH will conduct management activities that reduce threats to bald eagles in New Hampshire and therefore sustain the species' recovery. Because ASNH has expertise with this species and on-the-ground conditions, more efficient and effective recommendations can be identified.

E. TIMELINE AND REPORTING

Task a: Work will be summarized in the draft final winter eagle report (Project 12) due **April 1, 2018** and in the draft final breeding eagle report (Project 12), due **October 1, 2017**. The latter will include landowner information for any newly discovered nest locations, potential threats to nest sites, and recommended actions to protect nest sites. Reporting format for 2018-19 will be determined by the post-delisting monitoring plan developed as part of the Bald Eagle Monitoring portion of this contract (see above).

PEREGRINE FALCON MANAGEMENT

A. NEED

Peregrine falcon populations have expanded in New Hampshire over the last several decades. As these species approach or achieve population recovery, the numbers of instances of conflict with human activities will likely increase. Ignoring such conflicts could limit progress towards species recovery, jeopardize recovery recently achieved by species of concern, and contribute to more landowner-wildlife conflicts.

B. OBJECTIVE

Implement population management actions and provide technical expertise and/or training to individuals and organizations, as appropriate, during portions of the breeding seasons covered by this contract (end of 2017 season, all of 2018 season, and beginning of 2019 season [through June 30]) to further the goal of conserving and protecting New Hampshire's peregrine falcon population.

C. APPROACH

Task a: Where warranted, the contractor will implement appropriate management strategies to protect peregrine falcon nest sites (e.g., post signs to limit recreational activity, technical assistance to landowners and land managers, and other appropriate techniques).

Task b: The contractor will provide technical assistance to NHFG biologists reviewing projects that

may impact peregrine falcons, as requested. This may include but not be limited to responding to data requests, field visits, and writing documents detailing potential impacts of planned actions on peregrine falcons, and assisting in the development of mitigation approaches to reduce potential impacts.

Task c: The contractor will offer technical assistance to public officials, natural resource managers, and land owners pertaining to peregrine falcon conservation and management issues, as requested by NHFG.

D. EXPECTED RESULTS AND BENEFITS

ASNH will conduct management activities that reduce threats to peregrine falcons in New Hampshire and therefore will aid recovery efforts. Because ASNH has expertise on these species and on-the-ground conditions, more efficient and effective recommendations can be identified.

E. TIMELINE AND REPORTING

Task a-c: Work will be summarized in final reports due **October 1, 2017 and October 1, 2018** and the draft interim report due **June 30, 2019**.

Cliff Swallow Monitoring and Management

A. NEED

Populations of aerial insectivorous birds (e.g., swifts, swallows, flycatchers) are in strong decline both continentally and in the northeastern United States, and several species were included as SGCN in the 2015 New Hampshire Wildlife Action Plan. Three of these are swallows: Bank Swallow, Cliff Swallow, and Purple Martin. While populations of Cliff and Bank swallows are still distributed over a large portion of New Hampshire, a long-term decline in the number of Cliff Swallow colonies led to that species being proposed as threatened under RSA 212 in 2016. Among the threats identified for this species are human activities that disturb or destroy their colonies. If not addressed, such activities have the potential to reduce reproductive success or even lead to colony abandonment. Minimizing such impacts can ensure that the species still has places to nest in the face of other – but poorly known – threats such as climate change, pesticides, and events during the non-breeding season. For colony-focused conservation actions to be effective, it is also important to have accurate information on the distribution and size of Cliff Swallow colonies in the state.

B. OBJECTIVES

Objective 1: Obtain more comprehensive current information on the distribution and abundance of Cliff Swallows in New Hampshire.

Objective 2: Create Best Management Practices (BMPs) or similar recommendations to guide how this species' colonies can best be managed when their locations cause conflict with human activities.

may impact peregrine falcons, as requested. This may include but not be limited to responding to data requests, field visits, and writing documents detailing potential impacts of planned actions on peregrine falcons, and assisting in the development of mitigation approaches to reduce potential impacts.

Task c: The contractor will offer technical assistance to public officials, natural resource managers, and land owners pertaining to peregrine falcon conservation and management issues, as requested by NHFG.

D. EXPECTED RESULTS AND BENEFITS

ASNH will conduct management activities that reduce threats to peregrine falcons in New Hampshire and therefore will aid recovery efforts. Because ASNH has expertise on these species and on-the-ground conditions, more efficient and effective recommendations can be identified.

E. TIMELINE AND REPORTING

Task a-c: Work will be summarized in final reports due **October 1, 2017 and October 1, 2018** and the draft interim report due **June 30, 2019**.

Cliff Swallow Monitoring and Management

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Populations of aerial insectivorous birds (e.g., swifts, swallows, flycatchers) are in strong decline both continentally and in the northeastern United States, and several species were included as SGCN in the 2015 New Hampshire Wildlife Action Plan. Three of these are swallows: Bank Swallow, Cliff Swallow, and Purple Martin. While populations of Cliff and Bank swallows are still distributed over a large portion of New Hampshire, a long-term decline in the number of Cliff Swallow colonies led to that species being proposed as threatened under RSA 212 in 2016. Among the threats identified for this species are human activities that disturb or destroy their colonies. If not addressed, such activities have the potential to reduce reproductive success or even lead to colony abandonment. Minimizing such impacts can ensure that the species still has places to nest in the face of other – but poorly known – threats such as climate change, pesticides, and events during the non-breeding season. For colony-focused conservation actions to be effective, it is also important to have accurate information on the distribution and size of Cliff Swallow colonies in the state.

B. OBJECTIVES

Objective 1: Obtain more comprehensive current information on the distribution and abundance of Cliff Swallows in New Hampshire.

Objective 2: Create Best Management Practices (BMPs) or similar recommendations to guide how this species' colonies can best be managed when their locations cause conflict with human activities.

C. APPROACH

Objective 1: Through a combination of volunteers and staff, NHA will

- a) visit historic colony sites to confirm persistence and estimate current size
- b) search for new colonies in locations where swallow activity indicates the presence of a previously unknown nesting site
- c) encourage reporting of completely new colonies.

All colony data will be provided to the NH Natural Heritage Bureau.

Objective 2: Create outreach materials on Cliff Swallows that can be distributed to homeowners and highway departments. When opportunities present themselves, discuss swallow conservation measures with members of these groups.

D. RESULTS AND BENEFITS

Sometimes conservation measures for species of concern are best implemented when the species are still relatively widespread. In such cases there are more locations where conservation actions can be tried, and there is more flexibility for experimental approaches that would be less feasible for more vulnerable species. Although the factors driving the declines of Cliff Swallows are still largely unknown, some threats are clearly related to persistence and success of existing colonies. By gaining a better understanding of colony locations, developing management recommendations, and conducting site-specific outreach, it may be possible to mitigate many of these site-based threats. If swallow populations continue to decline despite such measures, it is a clear indication that other factors are influencing them. In such a case, having numerous secure colony sites may facilitate future research on these still unknown limiting factors.

E. TIMELINE AND REPORTING

Objective 1: Summary reports on colony location surveys will be provided at the end of each field season (**August 31, 2018**). All data will be included in the annual submission of tracked species locations to the NH Natural Heritage Bureau at the end of each calendar year.

Objective 2: Draft Cliff Swallow management guidelines will be provided to NHFG for comment by **August 15, 2018**. Comments will be returned by **October 15, 2018** and final guidelines submitted by **November 15, 2018**. Summaries of direct outreach efforts will be provided at the end of the field season in conjunction with reports on colony surveys (**August 31, 2018**).

Cerulean Warbler

A. NEED

The Cerulean Warbler is experiencing population declines across its range, and although always rare in New Hampshire, recently appears to have disappeared from its most reliable nesting area in the state. As a result it was proposed as threatened in the 2016 revision of the NH threatened and

endangered species list. Effective conservation of Cerulean Warblers in the state will rely on accurate knowledge of their distribution and abundance, and only with such data in hand can we consider the role of habitat management in maintaining the species as part of our avifauna. The species can be hard to detect, and some historic sites are infrequently visited, which thus requires a dedicated survey effort to collect current and comprehensive data on its status.

B. OBJECTIVES

Obtain more comprehensive current information on the distribution and abundance of the Cerulean Warbler in New Hampshire.

C. APPROACH

Conduct regular surveys of the three known Cerulean Warbler sites in New Hampshire (Hinsdale, Nottingham, and Salisbury) during the summers of 2018 and 2019. Surveys will document species presence/absence, and if present, information on abundance, habitat use, and breeding status. As time permits, visit other sites in southern NH which have the potential to support the species. These data will be provided to the NH Natural Heritage Bureau.

D. RESULTS AND BENEFITS

Two seasons of Cerulean Warbler monitoring should provide the data needed to obtain a more accurate estimate of the state's population size, as well as habitat conditions where it occurs. These data can then inform future management at these sites, most of which are state lands occasionally subject to management.

E. TIMELINE AND REPORTING

Summary reports of survey results will be provided at the end of each full or partial field season covered by this contract (**August 31, 2018** and **June 30, 2019**). All data will be included in the annual submission of tracked species locations to the NH Natural Heritage Bureau at the end of each calendar year.

Common Nighthawk

A. NEED

Common Nighthawks are currently listed as endangered in New Hampshire, with fewer than ten confirmed nesting sites in a given year. Numbers have continued to decline and it is important that nesting information is incorporated into the NH Natural Heritage Bureau database to be available for environmental review.

Since 2012 there have been three nighthawk mortalities at a wind turbine site in New Hampshire, and other projects proposed for ridgelines have the potential for similar issues. Although such mortality is listed as a "low" threat in the Wildlife Action Plan, it has the potential to affect New Hampshire's population quite strongly, and perhaps even lead to local extirpation. As such, there is a need for a standard recommended protocol for monitoring and management at wind turbine sites

endangered species list. Effective conservation of Cerulean Warblers in the state will rely on accurate knowledge of their distribution and abundance, and only with such data in hand can we consider the role of habitat management in maintaining the species as part of our avifauna. The species can be hard to detect, and some historic sites are infrequently visited, which thus requires a dedicated survey effort to collect current and comprehensive data on its status.

B. OBJECTIVES

Obtain more comprehensive current information on the distribution and abundance of the Cerulean Warbler in New Hampshire.

C. APPROACH

Conduct regular surveys of the three known Cerulean Warbler sites in New Hampshire (Hinsdale, Nottingham, and Salisbury) during the summers of 2018 and 2019. Surveys will document species presence/absence, and if present, information on abundance, habitat use, and breeding status. As time permits, visit other sites in southern NH which have the potential to support the species. These data will be provided to the NH Natural Heritage Bureau.

D. RESULTS AND BENEFITS

Two seasons of Cerulean Warbler monitoring should provide the data needed to obtain a more accurate estimate of the state's population size, as well as habitat conditions where it occurs. These data can then inform future management at these sites, most of which are state lands occasionally subject to management.

E. TIMELINE AND REPORTING

Summary reports of survey results will be provided at the end of each full or partial field season covered by this contract (**August 31, 2018 and June 30, 2019**). All data will be included in the annual submission of tracked species locations to the NH Natural Heritage Bureau at the end of each calendar year.

Common Nighthawk

A. NEED

Common Nighthawks are currently listed as endangered in New Hampshire, with fewer than ten confirmed nesting sites in a given year. Numbers have continued to decline and it is important that nesting information is incorporated into the NH Natural Heritage Bureau database to be available for environmental review.

Since 2012 there have been three nighthawk mortalities at a wind turbine site in New Hampshire, and other projects proposed for ridgelines have the potential for similar issues. Although such mortality is listed as a "low" threat in the Wildlife Action Plan, it has the potential to affect New Hampshire's population quite strongly, and perhaps even lead to local extirpation. As such, there is a need for a standard recommended protocol for monitoring and management at wind turbine sites

to avoid such mortality. There is a concurrent need for a guide to Common Nighthawk monitoring and behavior in relation to locating nests.

B. OBJECTIVES

Objective 1: Develop a recommended monitoring and management protocol for Common Nighthawks at wind turbine sites.

Objective 2: Develop a guide to Common Nighthawk monitoring and behavior for locating potential nest sites.

Objective 3: Provide Common Nighthawk expertise in wind facility consultations as needed.

Objective 4: Compile annual nest site data for the NH Natural Heritage Bureau database.

C. APPROACH

Objective 1: ASNH will draft a recommended monitoring and management protocol for Common Nighthawks at wind turbine sites. The draft will be provided to NHFG for comment and revisions completed.

Objective 2: ASNH will develop a companion guide to Common Nighthawk monitoring and behavior for locating potential nest sites.

Objective 3: Consultation activities will be determined by need and available funding.

Objective 4: ASNH will provide any information it obtains on confirmed and probable Common Nighthawk nesting site in a written summary to the NH Natural Heritage Bureau.

D. EXPECTED RESULTS AND BENEFITS:

Two documents will be produced to provide guidance for wind turbine sites in avoiding Common Nighthawk collisions:

1. Recommended monitoring and management protocol for Common Nighthawks at wind turbine sites.
2. Guide to Common Nighthawk breeding season monitoring and behavior.

ASNH expertise will be available to assist with wind turbine issues related to nighthawk nesting.

ASNH will compile an information sheet on each active nest site for a given year that will include nest site coordinates, documentation of confirmed or potential breeding, and dates of pertinent sightings. This will be provided to the NH Natural Heritage Bureau for entry into their database so that activities which may impact nesting nighthawks can be identified.

F. TIMELINE AND REPORTING

Objective 1: A draft recommended monitoring and management protocol for Common Nighthawks at wind turbine sites will be provided to NHFG for comment on or before Oct 1, 2018. A final

version will be completed within three months of comments received from NHFG.

Objective 2: A companion guide to Common Nighthawk monitoring and behavior for locating potential nest sites will be completed on or before January 31, 2019.

Objective 3: Common Nighthawk expertise will be scheduled on an as needed basis.

Objective 4: Annual nest site data will be provided to the NH Natural Heritage Bureau by **January 31, 2019.**

version will be completed within three months of comments received from NHFG.

Objective 2: A companion guide to Common Nighthawk monitoring and behavior for locating potential nest sites will be completed on or before January 31, 2019.

Objective 3: Common Nighthawk expertise will be scheduled on an as needed basis.

Objective 4: Annual nest site data will be provided to the NH Natural Heritage Bureau by **January 31, 2019.**

EXHIBIT B

Method of Payment

Budget

Grant	Project	Job	Fed. Funds	Est. Match	Total
T23-R-1: Monitoring and Management of New Hampshire's Wildlife Species of Concern	1 (Species recovery planning)		\$5,000	\$2,500	\$7,500
	9 (Bird Research and Monitoring Coordination)		\$71,000	\$35,500	\$106,500
	12 (Raptor Monitoring and Management)	Monitor Population Trends for Threatened and Endangered Wildlife (Bald Eagle)	\$12,000	\$6,000	\$18,000
		Wildlife Population Management (Bald Eagle)	\$12,000	\$6,000	\$18,000
		Wildlife Population Management (Peregrine Falcon)	\$8,000	\$4,000	\$12,000
	(Cliff Swallow monitoring and management)		\$7,000	\$3,500	\$10,500
	(Cerulean Warbler)		\$5,000	\$2,500	\$7,500
	(Common Nighthawk)		\$4,000	\$2,000	\$6,000
Direct Cost					\$130,200
Indirect Cost (30%)					\$55,800
TOTAL COST			\$124,000	\$62,000	\$186,000

1. The New Hampshire Fish and Game Department agrees to reimburse the contractor up to \$124,000.00 of approved project expenses in accordance with the above budget.
2. The Contractor agrees to provide \$62,000.00 in cash and in-kind service as the match for federal funds provided through this contract. The contractor may also report additional non-federal funds necessary and reasonable for project expenses.
3. The Contractor shall apply for reimbursement of actual costs through submission of an invoice on a quarterly basis within fifteen (15) days after the end of the quarter. Each invoice is to be itemized by project and job to show the federal portion and include Federal Aid project and job number(s) to be supplied by NHFG, ASNH portion, and the total project cost. Cost for each project shall be supported by attaching a summary report for the invoice period showing work hours billed for the period and costs by major cost category, including the value and source of any in-kind match.
4. Reimbursement for the final quarter shall not be made until all required reports have been received and approved by NHFG for submission to the division of Federal Aid, U.S. Fish and Wildlife Service, Hadley, Massachusetts, as required by Federal regulations.
5. Continuation of this contract for the full project period is subject to availability of federal funds for this purpose. If funding is not available, the Contractor will be reimbursed on a prorated basis for the project expenses incurred up to the termination date.
6. Federal Tax ID: 02-600-5322
7. The Contractor agrees to maintain financial documents necessary to comply with State and Federal regulations. Federal regulations are provided in Exhibit C.
8. Any publications or publicity regarding these projects must recognize funding sources and cooperative arrangement with the New Hampshire Fish and Game Department.
9. NHFG will provide the contractor with any revisions or additions to grant titles and project or job codes during the contract period.

EXHIBIT C

1. Federal Award Information

Through execution of this agreement, the contractor acknowledges that they are a sub-recipient of the New Hampshire Fish and Game Department under State Wildlife Grants Application for Federal Assistance titled Monitoring, Management and Recovery of New Hampshire Wildlife Species of Concern and the corresponding federal assistance grant from the Department of the Interior, United States Fish and Wildlife Service. Awards from the Fish and Wildlife Service are subject to the terms

1. The New Hampshire Fish and Game Department agrees to reimburse the contractor up to \$124,000.00 of approved project expenses in accordance with the above budget.
2. The Contractor agrees to provide \$62,000.00 in cash and in-kind service as the match for federal funds provided through this contract. The contractor may also report additional non-federal funds necessary and reasonable for project expenses.
3. The Contractor shall apply for reimbursement of actual costs through submission of an invoice on a quarterly basis within fifteen (15) days after the end of the quarter. Each invoice is to be itemized by project and job to show the federal portion and include Federal Aid project and job number(s) to be supplied by NHFG, ASNH portion, and the total project cost. Cost for each project shall be supported by attaching a summary report for the invoice period showing work hours billed for the period and costs by major cost category, including the value and source of any in-kind match.
4. Reimbursement for the final quarter shall not be made until all required reports have been received and approved by NHFG for submission to the division of Federal Aid, U.S. Fish and Wildlife Service, Hadley, Massachusetts, as required by Federal regulations.
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Through execution of this agreement, the contractor acknowledges that they are a sub-recipient of the New Hampshire Fish and Game Department under State Wildlife Grants Application for Federal Assistance titled Monitoring, Management and Recovery of New Hampshire Wildlife Species of Concern and the corresponding federal assistance grant from the Department of the Interior, United States Fish and Wildlife Service. Awards from the Fish and Wildlife Service are subject to the terms

and conditions incorporated into the award either by direct citation or by reference to the following: Federal regulations; program legislation or regulation; and special award terms and conditions. The Federal regulations applicable to Service recipients and their sub-recipients and contractors are currently listed by recipient type in the Service Financial Assistance Award Terms and Conditions posted on the Internet at <http://www.fws.gov/grants/>.

Title of Federal Award/Project: Monitoring, Management and Recovery of New Hampshire Wildlife Species of Concern
Federal Grant Number: F12AF01401
Federal Funding Agency: United States Fish and Wildlife Service
CFDA Number/Title: 15.634 State Wildlife Grants
Prime Recipient: State of New Hampshire Fish and Game Department
Federal Award Date: January 1, 2013
State Grant ID Reference: T2-3-R-1
Period of Performance: January 1, 2013 – December 31, 2017
Federal Funds to Sub-recipient: \$124,000.00

Project Contact:
John Kanter
Wildlife Diversity Biologist
NH Fish and Game
271-5679
john.kanter@wildlife.nh.gov

Administrative Contact:
Randy Curtis
Federal Aid Administrator
NH Fish and Game
271-0801
randy.curtis@wildlife.nh.gov

2. Federal Compliances

All requirements and regulations, applicable to the Federal award are hereby adopted in full force and effect with respect to this contract. The contractor agrees to comply with the following provisions, as applicable:

- a. Program Authorization / Legislation: State Wildlife Grants (CFDA# 15.634)
- b. 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- c. 2 CFR Part 25, Universal Identifier and Central Contractor Registration
- d. 2 CFR Part 170, Reporting Subawards and Executive Compensation
- e. 2 CFR Part 175, Award Term for Trafficking in Persons (Term is applicable to private entity subrecipients)

- f. 2 CFR Part 200.322, Procurement of Recovered Materials
- g. 2 CFR Part 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters (Applicable to awards with a total Federal share of more than \$500,000)
- h. 2 CFR Part 1400, Government-wide Debarment and Suspension (Non-procurement)
- i. 2 CFR Part 1401, Requirements for Drug-Free Workplace (Financial Assistance)
- j. 43 CFR Part 17, Nondiscrimination in Federally Assisted Programs of the Department of the Interior
- k. 43 CFR 18, New Restrictions on Lobbying
- l. 41 USC §4712, Enhancement of Recipient and Subrecipient Employee Whistleblower Protection

(a) This award, related subawards, and related contracts over the simplified acquisition threshold and all employees working on this award, related subawards, and related contracts over the simplified acquisition threshold are subject to the whistleblower rights and remedies established at 41 USC 4712.

(b) Recipients, their subrecipients, and their contractors awarded contracts over the simplified acquisition threshold related to this award, shall inform their employees in writing, in the predominant language of the workforce, of the employee whistleblower rights and protections under 41 USC 4712.

(c) The recipient shall insert this clause, including this paragraph (c), in all subawards and in contracts over the simplified acquisition threshold related to this award.

- m. Executive Order 13513, Federal Leadership on Reducing Text Messaging while Driving: Recipients are encouraged to adopt and enforce policies that ban text messaging while driving, including conducting initiatives of the type described in section 3(a) of the Order.

3. Certification Regarding Debarment and Suspension – Lower Tier Covered Transactions

The contractor hereby certifies per Subpart C of 2 CFR Part 180 that neither the contractor nor its principles (officers, directors, owners, or partners) are presently debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded by any federal department or agency from participating in transactions supported by Federal funds.

4. Certification Regarding Lobbying

The contractor and any sub-contractors awarded funds in excess of \$100,000 shall file the declaration required by 31 U.S.C. 1352(b) and implemented for the Department of the Interior through 43 CFR Part 18. Acceptance of this contract represents the contractor’s certification of the statements in 43 CFR Part 18, Appendix A, Certification Regarding Lobbying. Each tier must certify to the tier above that it has not used Federal appropriated funds to pay any person or organization to influence or attempt to

- f. 2 CFR Part 200.322, Procurement of Recovered Materials
- g. 2 CFR Part 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters (Applicable to awards with a total Federal share of more than \$500,000)
- h. 2 CFR Part 1400, Government-wide Debarment and Suspension (Non-procurement)
- i. 2 CFR Part 1401, Requirements for Drug-Free Workplace (Financial Assistance)
- j. 43 CFR Part 17, Nondiscrimination in Federally Assisted Programs of the Department of the Interior
- k. 43 CFR 18, New Restrictions on Lobbying
- l. 41 USC §4712, Enhancement of Recipient and Subrecipient Employee Whistleblower Protection
 - (a) This award, related subawards, and related contracts over the simplified acquisition threshold and all employees working on this award, related subawards, and related contracts over the simplified acquisition threshold are subject to the whistleblower rights and remedies established at 41 USC 4712.
 - (b) Recipients, their subrecipients, and their contractors awarded contracts over the simplified acquisition threshold related to this award, shall inform their employees in writing, in the predominant language of the workforce, of the employee whistleblower rights and protections under 41 USC 4712.
 - (c) The recipient shall insert this clause, including this paragraph (c), in all subawards and in contracts over the simplified acquisition threshold related to this award.
- m. Executive Order 13513, Federal Leadership on Reducing Text Messaging while Driving: Recipients are encouraged to adopt and enforce policies that ban text messaging while driving, including conducting initiatives of the type described in section 3(a) of the Order.

3. Certification Regarding Debarment and Suspension – Lower Tier Covered Transactions

The contractor hereby certifies per Subpart C of 2 CFR Part 180 that neither the contractor nor its principles (officers, directors, owners, or partners) are presently debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded by any federal department or agency from participating in transactions supported by Federal funds.

4. Certification Regarding Lobbying

The contractor and any sub-contractors awarded funds in excess of \$100,000 shall file the declaration required by 31 U.S.C. 1352(b) and implemented for the Department of the Interior through 43 CFR Part 18. Acceptance of this contract represents the contractor's certification of the statements in 43 CFR Part 18, Appendix A, Certification Regarding Lobbying. Each tier must certify to the tier above that it has not used Federal appropriated funds to pay any person or organization to influence or attempt to



influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or other award covered by 31 U.S.C. 1352. Each tier shall also disclose, if required, any lobbying conducted with non-federal funds in connection with obtaining a federal award. Such disclosures shall be forwarded from tier to tier by completing a "Disclosure of Lobbying Activities" (Form SF-LLL).

5. **Access to Records**

The contractor shall permit New Hampshire Fish and Game Department and its auditors access to any books, documents, paper, and records of the contractor which are directly pertinent to the Project for making audits, examination, excerpts, and transcriptions.



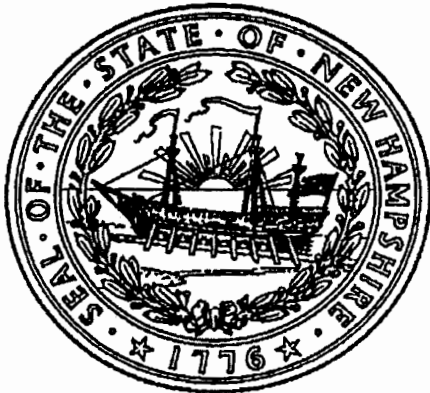
State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE AUDUBON SOCIETY OF NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 29, 1920. 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: 61257

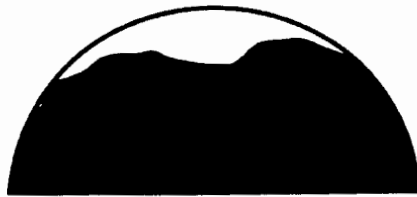


IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 4th day of April A.D. 2017.

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

William M. Gardner
Secretary of State





NH AUDUBON
Protecting our environment since 1914

**Authorization to
Execute Documents and Contracts**

To whom it may concern:

The Board of Trustees of Audubon Society of New Hampshire (dba New Hampshire Audubon) hereby authorizes the following officers and staff to sign documents and contracts on behalf of the organization to enable it to carry out its day-to-day operations, including but not limited to documents acknowledging receipt of trust funds, asset transfers, and other financial documents. This authorization shall remain in full force and effect for the current fiscal year commencing April 1, 2017, and ending March 31, 2018.

Douglas A. Bechtel, President
Sean Gillery, Director of Membership & Development
Louis DeMato, Treasurer

David Howe
David Howe, Secretary
Audubon Society of New Hampshire

4/7/17
Date

Sworn and subscribed before me

Lynn M. Bouchard
Notary Public

4/7/17
Date

My Commission expires _____ (date).

LYNN M. BOUCHARD, Notary Public
My Commission Expires February 6, 2018



Internal Revenue Service

Date: August 19, 2004

Audubon Society of New Hampshire
3 Silk Farm Rd.
Concord, NH 03301-8200

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
John Crawford 31-08343
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
02-6005322

Dear Sir or Madam:

This is in response to your request of August 19, 2004, regarding your organization's tax-exempt status.

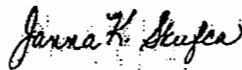
In October 1944 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services





New Hampshire Fish and Game Department

HEADQUARTERS: 11 Hazen Drive, Concord, NH 03301-6500
(603) 271-3421
FAX (603) 271-5829

www.WildNH.com
e-mail: info@wildlife.nh.gov
TDD Access: Relay NH 1-800-735-2964

Subrecipient Supplemental Information Form and Questionnaire

The information requested below is necessary to issue a subaward agreement and for New Hampshire Fish and Game Department (NHFG) to meet its monitoring and reporting responsibilities as prime recipient of the identified federal assistance award. The information will be used to fulfill federal requirements including, but not limited to, applicable provisions of 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *Transparency Act* (FFATA). The form must be signed by an authorized representative of the subrecipient organization.

THIS IS NOT A SUBAWARD/CONTRACT – COMPLETING THIS FORM DOES NOT AUTHORIZE SPENDING

Section A – Prime Award Information

NHFG PI or Project Leader: John Kanter
Grant / Project Title: T23-R1 Monitoring, Management and Recovery of New Hampshire's Wildlife Species of Concern
Federal Funding Agency: U.S. Fish and Wildlife Service
Funding Program: State Wildlife Grants CFDA#: 15.634
Federal Award #: F12A01401 Award Start Date: 01/01/2013 Approved Pending

Section B -Subrecipient Information

Legal Name: Audubon Society of New Hampshire
Address: 84 Silk Farm Road
City: Concord State: NH Zip+4: 03301
Federal Employer Identification Number (EIN): 02-6005322 DUNS number: 095576858
Congressional District 2 Place of Performance Congressional District if different _____
Address of primary performance: 84 Silk Farm Road
City: Concord State: NH Zip+4: 033001
Subrecipient PI Name: Pamela Hunt
E-mail: phunt@nhaudubon.org Phone: 603-224-9909 Fax: 603-226-0902
Funding Request: \$ 124,000 Proposed Project Start: 07/01/2017 End: 06/30/2019

Is Subrecipient owned or controlled by a parent entity? Yes No

If "Yes", please provide the following:

Parent Entity Legal Name: _____
Parent Entity Address: _____
City, State, Zip: _____
Parent Entity Congressional District: _____
Parent Entity EIN: _____ Parent Entity DUNS number: _____

Section C – Compliance Reviews and Certifications

1. Facilities and Administrative Rates included in the project proposal have been calculated based on:

- Our federally-negotiated F&A / indirect costs rates for this type of work, or a reduced F&A that we hereby agree to accept. (If this box is checked, please attach a copy of your F&A rate agreement or provide a URL link to the agreement.) _____
- Other rates please specify 30% _____
- Not applicable – Subrecipient is not requesting payment of F&A costs

2. Fringe Benefit Rates included in the proposal have been calculated based on:

- Rates consistent with or lower than our federally-negotiated rates.
(If this box is checked, please attach a copy of your FB rate agreement or provide a URL link to the agreement.) _____
- Other rates please specify based on actual cost _____

3. Cost Sharing Yes No

If "Yes":

Amount: 62000

Cost sharing, matching and/or in-kind amounts and justification should be included in the Subrecipient's budget. Any offered cost share is considered a binding fiscal obligation and must be documented accordingly.

4. Animal Subjects Yes No

If "Yes," is IACUC review and approval required? Yes No

Approval Date: _____

If IACUC approval is required, a copy of the IACUC approval must be provided to NHFG as soon as it becomes available.

5. Lobbying (for U.S. federal projects only):

Subrecipient certifies that no payments have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this proposed project.

Yes No

(If "No," please explain in Section E *Comments* or attach explanation as needed.)

6. Debarment and Suspension

Subrecipient certifies that the entity, PI, and any other employees or students participating in this project are not debarred, suspended, proposed for debarment, or declared ineligible from participation in federal assistance programs or activities?

Yes No

(If "No," please explain in Section E *Comments* or attach explanation as needed.)

Section C – Compliance Reviews and Certifications

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- Our federally-negotiated F&A / indirect costs rates for this type of work, or a reduced F&A that we hereby agree to accept. (If this box is checked, please attach a copy of your F&A rate agreement or provide a URL link to the agreement.) _____
- Other rates please specify 30%
- Not applicable – Subrecipient is not requesting payment of F&A costs

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- Rates consistent with or lower than our federally-negotiated rates.
(If this box is checked, please attach a copy of your FB rate agreement or provide a URL link to the agreement.) _____
- Other rates please specify based on actual cost

3. Cost Sharing Yes No

If "Yes":

Amount: 62000

Cost sharing, matching and/or in-kind amounts and justification should be included in the Subrecipient's budget. Any offered cost share is considered a binding fiscal obligation and must be documented accordingly.

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If IACUC approval is required, a copy of the IACUC approval must be provided to NHFG as soon as it becomes available.

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Yes No

(If "No," please explain in Section E *Comments* or attach explanation as needed.)

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Subrecipient certifies that the entity, PI, and any other employees or students participating in this project are not debarred, suspended, proposed for debarment, or declared ineligible from participation in federal assistance programs or activities?

Yes No

(If "No," please explain in Section E *Comments* or attach explanation as needed.)

7. Federal Funding Accountability and Transparency Act (FFATA):

- Not applicable because this project is under \$25,000 and is not adding new funding to an existing project to bring the cumulative total to \$25,000 or more.

Subrecipient certifies that it has a current registration in SAM or will be registered prior to an agreement being issued for completion of this project/proposal?

Yes No Expiration Date of Current SAM Registration: 01/01/2018

During the previous fiscal year, did the subrecipient receive 80% or more of its annual gross revenues from federal awards, subawards, procurement contracts, and/or sub-contracts subject to the Transparency Act **AND** \$25 million or more in annual gross revenue from these sources?

Yes No

If "Yes, does the public have access to information about the compensation of the top five executives of the organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Yes No

Section D – Audit Status

8. Audit Status

Does the subrecipient receive an annual audit in accordance with OMB Regulations (2 CFR Part 200.331 (f) or Circular A-133, as applicable)?

Yes No

If "Yes," has an audit been completed for the most recent fiscal year?

Yes No If "No," what is expected completion date (MM/DD/YYYY)? 07/31/2017

Does the subrecipient's most recently completed audit report reveal any of the following?

Yes No Material Weaknesses
 Yes No Significant Deficiencies
 Yes No Instances of Material Non-compliance

If "Yes" to any of the above, please indicate in Section E *Comments* what actions are being taken to resolve.

- Subrecipient DOES NOT receive an annual audit in accordance with OMB Regulations (2 CFR Part 200.331 (f) or Circular A-133, as applicable).

Subrecipient is a:

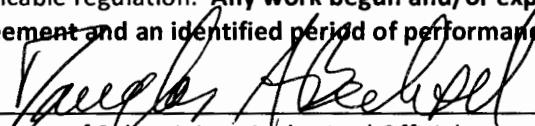
- Non-profit entity under the federal funding threshold (\$750,000 annually)
 Foreign entity
 For profit entity
 Government entity

Please attach a copy of your most recent single audit report or independent audit or provide the URL link to a complete copy. copy attached

Section E – Comments (Use additional pages if necessary)

[Empty box for comments]

By signing this form I certify that the above information, certifications, and representations have been read and understood, are accurate and true to the best of my knowledge, and that I am authorized to act on behalf of the subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application/project are aware of organizational policy in regard to subawards and are prepared to follow established procedures to ensure compliance with those policies and any applicable regulation. **Any work begun and/or expenses incurred prior to execution of a subaward agreement and an identified period of performance are at the Subrecipient's own risk.**



Signature of Subrecipient Authorized Official

Douglas A. Bechtel, President

Name and Title of Authorized Official

Audubon Society of New Hampshire

Subrecipient's Legal Name

dbechtel@nhaudubon.org

Email

(603) 224-9909 ext. 314

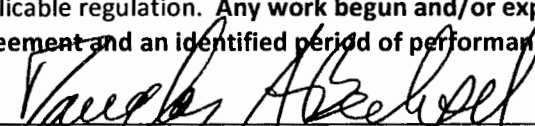
Phone

NH Fish and Game Department Use Only	
Sub-agreement Identifier:	Subaward Amount: \$
G&C Approval Date:	Reported in FSRS <input type="checkbox"/> Date: <input type="checkbox"/> N/A

Section E – Comments (Use additional pages if necessary)

[Empty box for comments]

By signing this form I certify that the above information, certifications, and representations have been read and understood, are accurate and true to the best of my knowledge, and that I am authorized to act on behalf of the subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application/project are aware of organizational policy in regard to subawards and are prepared to follow established procedures to ensure compliance with those policies and any applicable regulation. Any work begun and/or expenses incurred prior to execution of a subaward agreement and an identified period of performance are at the Subrecipient's own risk.



Signature of Subrecipient Authorized Official

Douglas A. Bechtel, President

Name and Title of Authorized Official

Audubon Society of New Hampshire

Subrecipient's Legal Name

dbechtel@nhaudubon.org

Email

(603) 224-9909 ext. 314

Phone

NH Fish and Game Department Use Only	
Sub-agreement Identifier:	Subaward Amount: \$
G&C Approval Date:	Reported in FSRS <input type="checkbox"/> Date: <input type="checkbox"/> N/A

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

FINANCIAL REPORT

MARCH 31, 2016

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Statements of functional expenses	20 and 21



NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
The Audubon Society of New Hampshire
Concord, New Hampshire 03301

We have audited the accompanying financial statements of The Audubon Society of New Hampshire, which comprise the statements of financial position as of March 31, 2016 and 2015, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Audubon Society of New Hampshire as of March 31, 2016 and 2015, and the results of its operations and changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary statements of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Nathan Wechsler & Company
Concord, New Hampshire
August 23, 2016

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Audubon Society of New Hampshire as of March 31, 2016 and 2015, and the results of its operations and changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary statements of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Nathan Wechsler & Company
Concord, New Hampshire
August 23, 2016

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENTS OF FINANCIAL POSITION

March 31, 2016 and 2015

		ASSETS	
		2016	2015
CURRENT ASSETS			
Cash and cash equivalents	\$	1,196,660	\$ 1,316,862
Accounts receivable		71,275	62,643
Contributions receivable, net of allowance 2016 \$5,078; 2015 \$10,221		-	50,259
Merchandise inventories		21,425	24,276
Prepaid expenses		29,113	27,892
<i>Total current assets</i>		<u>1,318,473</u>	<u>1,481,932</u>
PROPERTY AND EQUIPMENT, net		<u>11,566,540</u>	<u>11,671,309</u>
INVESTMENTS AND OTHER ASSETS			
Investments		2,601,929	2,926,578
Split-interest agreements		2,592,599	2,035,743
Contributions receivable, net of allowance 2016 \$-; 2015 \$1,249 and discount 2016 \$-; 2015 \$1,458		-	4,687
Art collection		225,000	225,000
Other assets		792	3,961
<i>Total assets</i>	\$	<u>18,305,333</u>	<u>\$ 18,349,210</u>
LIABILITIES AND NET ASSETS			
		2016	2015
CURRENT LIABILITIES			
Current maturities of long-term debt	\$	18,051	\$ 17,711
Current portion of gift annuity payable		19,100	19,100
Accounts payable and accrued expenses		40,548	31,602
Accrued payroll and related liabilities		106,562	90,937
Deferred revenue		96,967	70,240
Other current liabilities		18,201	18,201
<i>Total current liabilities</i>		<u>299,429</u>	<u>247,791</u>
LONG-TERM LIABILITIES			
Long-term debt, less current maturities		624,741	646,311
Gift annuity payable, excluding current portion		80,349	85,644
<i>Total liabilities</i>		<u>705,090</u>	<u>731,955</u>
		<u>1,004,519</u>	<u>979,746</u>
COMMITMENTS (See Notes)			
NET ASSETS			
Unrestricted		3,638,521	3,969,215
Temporarily restricted		4,888,755	5,302,841
Permanently restricted		8,773,538	8,097,408
<i>Total net assets</i>		<u>17,300,814</u>	<u>17,369,464</u>
<i>Total liabilities and net assets</i>	\$	<u>18,305,333</u>	<u>\$ 18,349,210</u>

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended March 31, 2016 and 2015

	2016				2015			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue, support, and releases								
Contributions	\$ 285,818	\$ 172,468	\$ -	\$ 458,286	\$ 376,958	\$ 158,141	\$ -	\$ 535,099
Bequests	13,822	162,500	-	176,322	98,069	-	-	98,069
Grants	-	127,228	-	127,228	83,266	141,500	-	224,766
Contracts	279,862	145,331	-	425,193	122,145	255,475	-	377,620
Memberships	101,181	-	-	101,181	112,853	-	-	112,853
Programs, events, and visitor fees	411,425	-	-	411,425	391,472	-	-	391,472
Sales of merchandise, net of cost of goods sold								
2016 \$52,307; 2015 \$59,176	26,246	-	-	26,246	33,210	-	-	33,210
Investment income from trusts	25,928	-	-	25,928	22,288	-	-	22,288
Investment spending draw	42,007	48,284	-	90,291	41,569	46,082	-	87,651
Other income	86,861	-	-	86,861	70,969	-	-	70,969
Net assets released from restrictions for satisfaction of program restrictions	764,512	(764,512)	-	-	929,860	(918,679)	(11,181)	-
<i>Total revenue (loss), support and releases</i>	<u>2,037,662</u>	<u>(108,701)</u>	<u>-</u>	<u>1,928,961</u>	<u>2,282,659</u>	<u>(317,481)</u>	<u>(11,181)</u>	<u>1,953,997</u>
Expenses								
Program service expenses								
Conservation	537,008	-	-	537,008	509,424	-	-	509,424
Amoskeag Fishways	218,504	-	-	218,504	182,126	-	-	182,126
Newfound Audubon Center	40,240	-	-	40,240	43,853	-	-	43,853
Massabesic Audubon Center	284,115	-	-	284,115	272,093	-	-	272,093
Silk Farm Audubon Center	628,421	-	-	628,421	623,961	-	-	623,961
Supporting services								
Administration and general	305,550	-	-	305,550	188,638	-	-	188,638
Membership, development, and communication	300,934	-	-	300,934	391,342	-	-	391,342
<i>Total expenses</i>	<u>2,314,772</u>	<u>-</u>	<u>-</u>	<u>2,314,772</u>	<u>2,211,437</u>	<u>-</u>	<u>-</u>	<u>2,211,437</u>
<i>Income (loss) from operations</i>	<u>(277,110)</u>	<u>(108,701)</u>	<u>-</u>	<u>(385,811)</u>	<u>71,222</u>	<u>(317,481)</u>	<u>(11,181)</u>	<u>(257,440)</u>
Nonoperating revenue and other changes in net assets								
Contributions	-	-	5,420	5,420	-	-	2,415	2,415
Investment loss, net of spending draw	(53,584)	(198,917)	-	(252,501)	(4,557)	(16,775)	-	(21,332)
Loss on sale of property and equipment	-	-	-	-	(33,908)	-	-	(33,908)
Change in value of split-interest agreements	-	(106,468)	670,710	564,242	-	(6,238)	2,314	(3,924)
<i>Total change in net assets</i>	<u>(330,694)</u>	<u>(414,086)</u>	<u>676,130</u>	<u>(68,650)</u>	<u>32,757</u>	<u>(340,494)</u>	<u>(6,452)</u>	<u>(314,189)</u>
Net assets, beginning of year	3,969,215	5,302,841	8,097,408	17,369,464	3,936,458	5,643,335	8,103,860	17,683,653
Net assets, end of year	\$ <u>3,638,521</u>	\$ <u>4,888,755</u>	\$ <u>8,773,538</u>	\$ <u>17,300,814</u>	\$ <u>3,969,215</u>	\$ <u>5,302,841</u>	\$ <u>8,097,408</u>	\$ <u>17,369,464</u>

See Notes to Financial Statements.

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended March 31, 2016 and 2015

	2016				2015			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue, support, and releases								
Contributions	\$ 285,818	\$ 172,468	\$ -	\$ 458,286	\$ 376,958	\$ 158,141	\$ -	\$ 535,099
Bequests	13,822	162,500	-	176,322	98,069	-	-	98,069
Grants	-	127,228	-	127,228	83,266	141,500	-	224,766
Contracts	279,862	145,331	-	425,193	122,145	255,475	-	377,620
Memberships	101,181	-	-	101,181	112,853	-	-	112,853
Programs, events, and visitor fees	411,425	-	-	411,425	391,472	-	-	391,472
Sales of merchandise, net of cost of goods sold								
2016 \$52,307; 2015 \$59,176	26,246	-	-	26,246	33,210	-	-	33,210
Investment income from trusts	25,928	-	-	25,928	22,288	-	-	22,288
Investment spending draw	42,007	48,284	-	90,291	41,569	46,082	-	87,651
Other income	86,861	-	-	86,861	70,969	-	-	70,969
Net assets released from restrictions for satisfaction of program restrictions	764,512	(764,512)	-	-	929,860	(918,679)	(11,181)	-
<i>Total revenue (loss), support and releases</i>	<i>2,037,662</i>	<i>(108,701)</i>	<i>-</i>	<i>1,928,961</i>	<i>2,282,659</i>	<i>(317,481)</i>	<i>(11,181)</i>	<i>1,953,997</i>
Expenses								
Program service expenses								
Conservation	537,008	-	-	537,008	509,424	-	-	509,424
Amoskeag Fishways	218,504	-	-	218,504	182,126	-	-	182,126
Newfound Audubon Center	40,240	-	-	40,240	43,853	-	-	43,853
Massabesic Audubon Center	284,115	-	-	284,115	272,093	-	-	272,093
Silk Farm Audubon Center	628,421	-	-	628,421	623,961	-	-	623,961
Supporting services								
Administration and general	305,550	-	-	305,550	188,638	-	-	188,638
Membership, development, and communication	300,934	-	-	300,934	391,342	-	-	391,342
<i>Total expenses</i>	<i>2,314,772</i>	<i>-</i>	<i>-</i>	<i>2,314,772</i>	<i>2,211,437</i>	<i>-</i>	<i>-</i>	<i>2,211,437</i>
<i>Income (loss) from operations</i>	<i>(277,110)</i>	<i>(108,701)</i>	<i>-</i>	<i>(385,811)</i>	<i>71,222</i>	<i>(317,481)</i>	<i>(11,181)</i>	<i>(257,440)</i>
Nonoperating revenue and other changes in net assets								
Contributions	-	-	5,420	5,420	-	-	2,415	2,415
Investment loss, net of spending draw	(53,584)	(198,917)	-	(252,501)	(4,557)	(16,775)	-	(21,332)
Loss on sale of property and equipment	-	-	-	-	(33,908)	-	-	(33,908)
Change in value of split-interest agreements	-	(106,468)	670,710	564,242	-	(6,238)	2,314	(3,924)
<i>Total change in net assets</i>	<i>(330,694)</i>	<i>(414,086)</i>	<i>676,130</i>	<i>(68,650)</i>	<i>32,757</i>	<i>(340,494)</i>	<i>(6,452)</i>	<i>(314,189)</i>
Net assets, beginning of year	3,969,215	5,302,841	8,097,408	17,369,464	3,936,458	5,643,335	8,103,860	17,683,653
Net assets, end of year	\$ 3,638,521	\$ 4,888,755	\$ 8,773,538	\$ 17,300,814	\$ 3,969,215	\$ 5,302,841	\$ 8,097,408	\$ 17,369,464

See Notes to Financial Statements.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENTS OF CASH FLOWS
Years Ended March 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in net assets	\$ (68,650)	\$ (314,189)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	148,147	147,365
Bad debt expense	48,921	-
Loss on sale of property and equipment	-	33,908
Realized and unrealized loss on investments	275,772	44,831
(Increase) decrease in value of split-interest agreements, net of change in related liabilities and proceeds from split-interest agreements	(556,856)	31,207
Restricted contributions	(5,420)	(2,415)
Increase in accounts receivable	(57,553)	(13,650)
Decrease in contributions receivable	54,946	62,972
(Increase) decrease in merchandise inventories	2,851	(821)
Increase in prepaid expenses	(1,221)	(1,801)
Increase (decrease) in accounts payable and accrued expenses	8,946	(11,736)
Increase (decrease) in accrued payroll and related liabilities	15,625	(3,367)
Increase (decrease) in deferred revenue	26,727	(44,548)
Increase (decrease) in other current liabilities	-	(1,059)
Decrease in gift annuity payable	(5,295)	(5,430)
<i>Net cash used in operating activities</i>	<u>(113,060)</u>	<u>(78,733)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(189,343)	(532,861)
Proceeds from sale of investments	238,220	562,469
Purchase of property and equipment	(40,209)	(21,914)
Proceeds from sale of assets	-	19,842
<i>Net cash provided by investing activities</i>	<u>8,668</u>	<u>27,536</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments of long-term debt	(21,230)	(26,674)
Restricted contributions	5,420	2,415
<i>Net cash used in financing activities</i>	<u>(15,810)</u>	<u>(24,259)</u>
<i>Net decrease in cash and cash equivalents</i>	<u>(120,202)</u>	<u>(75,456)</u>
Cash and cash equivalents, beginning of year	1,316,862	1,392,318
<i>Cash and cash equivalents, end of year</i>	<u>\$ 1,196,660</u>	<u>\$ 1,316,862</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for interest	\$ 29,779	\$ 31,504

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Business

The Audubon Society of New Hampshire ("the Society") is a not-for-profit organization incorporated under the laws of the State of New Hampshire. The Society was established in 1914 as a statewide membership organization dedicated to protecting New Hampshire's wildlife and environment through education and conservation. Contributions and contracts represent the Society's primary source of revenues.

Note 2. Significant Accounting Policies

Basis of accounting: The financial statements of the Society have been prepared on the accrual basis; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of presentation: The Society accounts for contributions received in accordance with the FASB Accounting Standards Codification topic for revenue recognition (FASB ASC 958-605) and contributions made in accordance with FASB ASC 958-720-25 and FASB ASC 958-310. In accordance with FASB ASC 958-605-25, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. In addition, FASB ASC 958-310 requires that unconditional promises to give (pledges) be recorded as receivables and recognized as revenues.

The Society adheres to the Presentation of Financial Statements for Not-for-Profit Organizations topic of the FASB Accounting Standards Codification (FASB ASC 958-205). Under FASB ASC 958-205, the Society is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Descriptions of the three net asset categories are as follows:

Unrestricted net assets include revenues and expenses and contributions pledged which are not subject to any time or donor-imposed restrictions.

Temporarily restricted net assets include contributions and gifts for which donor-imposed restrictions will be met either by the passage of time or the actions of the Society, and also includes the accumulated appreciation related to permanently restricted endowment gifts, which is a requirement of FASB ASC 958-205-45.

Permanently restricted net assets include gifts which require, by donor restriction, that the corpus be invested in perpetuity and only the income or a portion thereof be made available for program operations in accordance with donor restrictions.

Use of estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(continued on next page)

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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(continued on next page)

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Cash and cash equivalents: Cash and cash equivalents in the statement of cash flows include cash, which is held in either demand deposit or short-term money market accounts, and highly liquid savings deposits and investments with original maturities of three months or less when purchased.

Accounts receivable: Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to an allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. No allowance for doubtful accounts was deemed necessary for both years ended March 31, 2016 and 2015.

Contributions receivable: Unconditional promises to give are included in the financial statements as contributions receivable and revenue of the appropriate net asset category. Contributions receivable expected to be received beyond one year are recognized at fair value using present value techniques. Conditional promises to give are not included in the financial statements. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to an allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Allowance for doubtful accounts of \$5,078 and \$11,470 was recorded for the years ended March 31, 2016 and 2015, respectively. Actual bad debt expense on contributions receivable balances amounted to \$48,921 and \$- for the years ended March 31, 2016 and 2015, respectively.

Property and equipment: Property and equipment are recorded at cost if purchased or fair value at the date of the gift if donated, and are being depreciated using the straight-line method over estimated useful lives as follows:

	Years
Land and improvements	10
Buildings and improvements	10-40
Equipment	3-10
Vehicles	5

Investments: Purchased and gifted securities are recorded at fair value. Endowment income is distributed to the Society quarterly and is based upon a three year rolling average of the unit value multiplied by the predetermined rate of 4.5%. The Society may use the Endowment's investment yield of 4.5% for support of sanctuaries, specific projects, and general operations. This predetermined income is recorded as temporarily restricted income which is released from restriction when the related expenses are recorded. Accordingly, these amounts are included in net assets released from restriction as part of unrestricted net assets. Earnings in excess of 4.5% are reinvested in the Endowment, and are included in non-operating income.

Art collection: During the year ended March 31, 2007, the Society capitalized its art collection of John James Audubon's "Viviparous Quadrupeds of North America". During the fiscal year ended March 31, 2014, the artwork was reappraised and is being carried at the estimated market value as of March 31, 2014. Subsequent additions acquired by purchase will be stated at cost; additions acquired by gift will be stated at the estimated fair value at the date of donation. Because the Society's art collection consists of rare works of art, no provision for depreciation is made thereon. The art collection is classified as permanently restricted net assets.

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Deferred revenues: Deferred revenues consist primarily of the present value discount on contributions to the pooled income fund, deposits on summer camp programs, and deposits on contract revenue.

Income taxes: The Society is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") whereby only unrelated business income, as described by Section 512(a)(1) of the Code, is subject to Federal income tax. For the years ended March 31, 2016 and 2015, there was no liability for a tax on unrelated business income.

The Society has adopted the provisions of FASB ASC 740, Accounting for Uncertainty in Income Taxes. Accordingly, management has evaluated the Society's tax positions and concluded the Society had maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment or disclosure in the financial statements. With few exceptions, the Society is no longer subject to income tax examinations by the U.S. Federal or State tax authorities for tax years before 2013.

Contributions: Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of non-cash assets are recognized as in-kind contribution income at their fair value when received and are depreciated over the expected useful life of the asset if capitalized.

Volunteer services: The Society is a membership organization whose volunteers work directly with Society personnel to further the Society's mission. Volunteers serve in teaching positions as trip leaders and assistants, act as environmental advocates, provide field assistance in managing and monitoring wildlife populations, act as sanctuary caretakers, and provide administrative and grounds keeping services. The value of such services has not been recorded in the financial statements.

Functional allocation of expenses: The costs of providing the various programs and other activities have been summarized on a functional basis. These costs include direct and indirect costs that have been allocated, on a consistent basis, among the program and supporting services benefited.

Merchandise inventories: Inventories are stated at the lower of cost, determined on the retail method, or market. Inventories are comprised of birdseed, bird feeders, books, music, and assorted merchandise related to the Society's programs and functions.

Advertising: The Society follows the policy of charging the costs of advertising to expense as incurred.

Note 3. Concentration of Credit Risk

The Society holds cash deposits at several financial institutions. The Society's cash accounts are insured up to \$250,000 per depositor at each financial institution. Amounts included in cash in excess of these federally insured limits were approximately \$102,000 at March 31, 2016.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 4. Contributions Receivable

Unconditional promises to give (pledges) are included in the financial statements as contributions receivable and revenue of the appropriate net asset category. Pledges expected to be received beyond one year are recognized at fair value using present value techniques and a discount rate of 3%.

Contributions receivable are expected to be realized in the following periods:

March 31,	2016	2015
In one year or less	\$ 5,078	\$ 60,480
Between one year and five years	-	7,394
Less: present value discount	-	1,458
Less: allowance for uncollectible contributions receivable	5,078	11,470
<i>Total</i>	<u>\$ -</u>	<u>\$ 54,946</u>

Contributions receivable are primarily from individuals located throughout New Hampshire for program support.

Note 5. Investments

Investments are recorded at fair value. Fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities. Investments in debt and equity securities are subject to changes in fair value due to overall market conditions. Investments consist of the following:

March 31,	2016	2015
Cash and cash equivalents	\$ 10,699	\$ 6,753
Corporate stocks	602,370	498,525
U.S. Government securities	144,587	146,629
Bond mutual funds	825,826	922,704
Equity mutual funds	1,017,447	1,350,967
Other investments	1,000	1,000
<i>Total investments</i>	<u>\$ 2,601,929</u>	<u>\$ 2,926,578</u>

Investment income consists of the following:

March 31,	2016	2015
Interest and dividends, net of investment fees of \$24,524 in 2016; \$23,747 in 2015	\$ 113,562	\$ 111,150
Realized and unrealized losses	(275,772)	(44,831)
<i>Total investment income (loss)</i>	<u>\$ (162,210)</u>	<u>\$ 66,319</u>

The Society's investments consist of donor-restricted endowment funds established for a variety of purposes and board designated endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 6. Endowment Funds and Net Assets

The Society adheres to the Other Presentation Matters section of the Presentation of Financial Statements for Not-for-Profit Organizations topic of the FASB Accounting Standards Codification (FASB ASC 958-205-45). FASB ASC 958-205-45 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). FASB ASC 958-205-45 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Society adopted FASB ASC 958-205-45 for the year ended March 31, 2009. The Society's endowment includes 21 donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds, including any funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Society have interpreted UPMIFA as allowing the Society to appropriate for expenditure or accumulate so much of an endowment fund as the Society determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift instrument.

As a result of this interpretation, the Society classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Society in a manner consistent with the standard of prudence prescribed in UPMIFA.

In accordance with UPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Society, and (7) the investment policies of the Society.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Society to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, deficiencies of this nature that are reported in unrestricted net assets were approximately \$8,540 and \$1,026 as of March 31, 2016 and 2015. These deficiencies resulted from unfavorable market fluctuations and by continued appropriation for certain programs that were deemed prudent by the Board of Trustees.

Investment Return Objectives, Risk Parameters and Strategies: The Society has adopted investment policies, approved by the Board of Trustees, for endowment assets that attempt to maintain the purchasing power of those endowment assets over the long-term.

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NOTES TO FINANCIAL STATEMENTS

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In accordance with UPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Society, and (7) the investment policies of the Society.

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Investment Return Objectives, Risk Parameters and Strategies: The Society has adopted investment policies, approved by the Board of Trustees, for endowment assets that attempt to maintain the purchasing power of those endowment assets over the long-term.

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which emphasizes equity-based and income-based investments, that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of accumulated interest and dividends income to be re-invested or used as needed, while growing the funds if possible. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to reduce the exposure of the fund to unacceptable levels of risk.

Spending Policy: The Society has a policy of appropriating for distribution 4.5% of its entire endowment fund's average fair value over the prior twelve quarters through the calendar year-end preceding the fiscal year in which the distribution is planned, unless additional amounts are appropriated by the Board. The Society expects the current spending practice to allow its endowment funds to grow, which is consistent with the Society's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return. Under this policy, \$90,291 and \$87,651 was appropriated for expenditure for years ended March 31, 2016 and 2015, respectively.

The composition of the endowment account as of March 31, 2016 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Board designated endowment funds	\$ 711,099	\$ -	\$ -	\$ 711,099
Donor-restricted endowment funds	(8,540)	365,235	619,294	975,989
<i>Total</i>	<u>\$ 702,559</u>	<u>\$ 365,235</u>	<u>\$ 619,294</u>	<u>\$ 1,687,088</u>

Changes in endowment account for the year ended March 31, 2016 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 799,700	\$ 481,952	\$ 613,874	\$ 1,895,526
Investment return				
Investment income, net of fees	23,955	28,640	-	52,595
Realized and unrealized losses	(71,575)	(104,587)	-	(176,162)
Contributions	-	-	5,420	5,420
Appropriation of endowment assets for expenditure	(42,007)	(48,284)	-	(90,291)
Transfers to cover deficiencies	(7,514)	7,514	-	-
Endowment net assets, end of year	<u>\$ 702,559</u>	<u>\$ 365,235</u>	<u>\$ 619,294</u>	<u>\$ 1,687,088</u>

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

The composition of the endowment account as of March 31, 2015 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Board designated endowment funds	\$ 800,726	\$ -	\$ -	800,726
Donor-restricted endowment funds	(1,026)	481,952	613,874	1,094,800
<i>Total</i>	<u>\$ 799,700</u>	<u>\$ 481,952</u>	<u>\$ 613,874</u>	<u>\$ 1,895,526</u>

Changes in endowment account for the year ended March 31, 2015 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 821,460	\$ 510,183	\$ 611,459	\$ 1,943,102
Investment return				
Investment income, net of fees	29,854	35,443	-	65,297
Realized and unrealized losses	(9,371)	(18,269)	-	(27,640)
Contributions		-	2,415	2,415
Appropriation of endowment assets for expenditure	(41,568)	(46,080)	-	(87,648)
Transfers to cover deficiencies	(675)	675	-	-
Endowment net assets, end of year	<u>\$ 799,700</u>	<u>\$ 481,952</u>	<u>\$ 613,874</u>	<u>\$ 1,895,526</u>

Investments consist of:

March 31,	2016	2015
Board designated funds	\$ 702,559	\$ 799,700
Portion of perpetual endowment funds subject to time restriction under UPMIFA	365,235	481,952
Permanently restricted	619,294	613,874
<i>Endowment investments</i>	<u>1,687,088</u>	<u>1,895,526</u>
Yankee Farm Credit stock	1,000	1,000
Temporarily "purpose" restricted	913,841	1,030,052
<i>Total investments</i>	<u>\$ 2,601,929</u>	<u>\$ 2,926,578</u>

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 7. Split-Interest Agreements

The Society is the beneficiary of income and remainder trusts. The Society's interest in these split-interest agreements is reported as a contribution in the year in which it is notified of its interest. The present value of the Society's interest in split-interest agreements approximates the fair value of the Society's proportional share of the assets of the trusts. Valuation changes are reported as a change in value of split-interest agreements in the statement of activities.

The Society established a pooled income fund in March 1993. Contributions to the fund are measured at the fair value of the assets to be received, discounted for the estimated time period until the donor's death using discount rates between 4.2% and 9.4%. Until a donor's death, the donor or designated beneficiary is paid the income (as defined under the arrangement) earned on the donor's assigned units. Upon the donor's death, the value of the units reverts to the Society. Amortization of the discount is recognized as a change in value of split-interest agreements in temporarily restricted net assets in the statement of activities.

The Society has entered into charitable gift annuity agreements whereby donors (or designated beneficiaries) receive payments for the remainder of their lives. The liability for these split-interest agreements is determined based on actuarial assumptions using discount rates between 4.0% and 7.4%. The amount of the contribution recorded by the Society is the fair value of assets received less the present value of the estimated annuity payments. Valuation changes in the annuity liability are reflected as changes in temporarily restricted net assets in the statement of activities.

Split-interest agreements consist of the following:

March 31,	2016	2015
Markus Trust (perpetual income trust)	\$ 1,375,163	\$ 702,920
Chase Trust (perpetual income trust)	84,572	86,105
Pooled income fund	958,409	1,043,921
Charitable annuity fund	174,455	202,797
<i>Total split-interest agreements</i>	<u>\$ 2,592,599</u>	<u>\$ 2,035,743</u>

The income received from the Markus and Chase Trusts is restricted for sanctuary preservation and maintenance. Total income received from these split-interest agreements amounted to \$31,153 and \$35,217 for the years ended March 31, 2016 and 2015, respectively.

The Society is the income beneficiary of revocable trust funds maintained by the New Hampshire Charitable Foundation. On March 31, 2016 and 2015, these funds had a market value of \$494,250 and \$530,853, respectively. Income distributions on these trust funds are recorded as contribution revenue when received, and amounted to \$20,707 and \$20,091 for the years ended March 31, 2016 and 2015, respectively.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-Term Debt

Long-term debt consists of the following:

March 31,	2016	2015
Variable note payable, Yankee Farm Credit, due in monthly installments of principal and interest (4.50% at March 31, 2016) in the amount of \$3,817 through February 2038; collateralized by certain real estate of the Society located in Concord, Auburn, Antrim and Marlborough, New Hampshire.	\$ 642,792	\$ 664,022
Less current portion	18,051	17,711
<i>Long-term debt, less current portion</i>	<u>\$ 624,741</u>	<u>\$ 646,311</u>

Aggregate maturities required on long-term debt at March 31, 2016 are as follows:

2017	\$ 18,051
2018	18,571
2019	19,473
2020	20,418
2021	21,409
Thereafter	544,870
<i>Total</i>	<u>\$ 642,792</u>

The loan agreement contains covenants, the most restrictive of which require the Society to maintain a working capital minimum of 150% of the loan balance and a minimum net worth of \$13 million.

Interest expense amounted to \$29,779 and \$31,504 for the years ended March 31, 2016 and 2015, respectively.

Note 9. Property and Equipment

Property and equipment consisted of the following:

March 31,	2016	2015
Land and improvements	\$ 8,157,935	\$ 8,157,935
Building and improvements	5,468,387	5,428,179
Equipment	311,970	311,970
Vehicles	57,116	57,115
	13,995,408	13,955,199
Less accumulated depreciation	2,428,868	2,283,890
<i>Property and equipment, net</i>	<u>\$ 11,566,540</u>	<u>\$ 11,671,309</u>

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-Term Debt

Long-term debt consists of the following:

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Less current portion	18,051	17,711
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2019		19,473
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2021		21,409
Thereafter		544,870
<i>Total</i>	<u>\$</u>	<u>642,792</u>

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Equipment	311,970	311,970
Vehicles	57,116	57,115
	13,995,408	13,955,199
Less accumulated depreciation	2,428,868	2,283,890
<i>Property and equipment, net</i>	<u>\$ 11,566,540</u>	<u>\$ 11,671,309</u>

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 10. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following:

March 31,	2016	2015
Split-interest agreements	\$ 1,007,503	\$ 1,096,558
Support of specific projects	2,990,053	3,175,647
Capital funds	89,750	89,750
Portion of perpetual endowment funds subject to time restriction under UPMIFA	365,235	481,952
Massabesic Audubon Center long-lived donated assets	436,214	458,934
<i>Total temporarily restricted net assets</i>	\$ 4,888,755	\$ 5,302,841

Split-interest agreements are restricted as to time and their use is primarily restricted to research, sanctuary maintenance and environmental education.

Note 11. Permanently Restricted Net Assets

Permanently restricted net assets consist of the following:

March 31,	2016	2015
Land held for conservation	\$ 6,469,510	\$ 6,469,510
Perpetual trusts	1,459,735	789,025
Center support	50,925	50,925
Sanctuary preservation and maintenance	306,205	306,205
Conservation	80,926	80,926
Programs	166,237	160,817
Collection	225,000	225,000
Other	15,000	15,000
<i>Total permanently restricted net assets</i>	\$ 8,773,538	\$ 8,097,408

Income earned on perpetual trusts is restricted for sanctuary preservation and maintenance.

Note 12. Fair Value Measurements

The Fair Value Measurements Topic of the FASB Accounting Standards Codification (FASB ASC 820-10) establishes 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 measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

- Level 1 - inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at level 1 fair value generally are securities listed in active markets. The Society has valued their investments, listed on national exchanges at the last sales price as of the day of valuation.
- Level 2 - inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option-pricing models, discounted cash flow models, and similar techniques.

The inputs or methodology used for valuing investments are not necessarily an indication of the risk associated with investing in those investments. Financial assets carried at fair value on a recurring basis consist of the following:

Fair value at March 31, 2016 was determined as follows:

	Level 1	Level 2	Level 3
Fixed value money funds	\$ 10,699	\$ -	-
Fixed obligations:			
U.S. Government obligations	144,587	-	-
Common stock:			
ETF - Domestic	443,017	-	-
ETF - Real estate	159,353	-	-
Bond mutual funds:			
Domestic bonds	185,540	-	-
International bonds	369,949	-	-
High yield bonds	270,337	-	-
Mutual funds:			
Emerging markets	205,207	-	-
Natural resources	158,182	-	-
Real estate	315,071	-	-
International	338,987	-	-
Split-interest agreements	-	-	2,592,599
Other investments	1,000	-	-
	<u>\$ 2,601,929</u>	<u>\$ -</u>	<u>\$ 2,592,599</u>

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

- Level 1 – inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at level 1 fair value generally are securities listed in active markets. The Society has valued their investments, listed on national exchanges at the last sales price as of the day of valuation.
- Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option-pricing models, discounted cash flow models, and similar techniques.

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	Level 1	Level 2	Level 3
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Fixed obligations:			
U.S. Government obligations	144,587	-	-
Common stock:			
ETF - Domestic	443,017	-	-
ETF - Real estate	159,353	-	-
Bond mutual funds:			
Domestic bonds	185,540	-	-
International bonds	369,949	-	-
High yield bonds	270,337	-	-
Mutual funds:			
Emerging markets	205,207	-	-
Natural resources	158,182	-	-
Real estate	315,071	-	-
International	338,987	-	-
Split-interest agreements	-	-	2,592,599
Other investments	1,000	-	-
	<u>\$ 2,601,929</u>	<u>\$ -</u>	<u>2,592,599</u>

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Fair value at March 31, 2015 was determined as follows:

	Level 1	Level 2	Level 3
Fixed value money funds	\$ 6,753	\$ -	-
Fixed obligations:			
U.S. Government obligations	146,629	-	-
Common stock:			
ETF - Domestic	370,951	-	-
ETF - Energy infrastructure	127,575	-	-
Bond mutual funds:			
Corporate bonds	186,537	-	-
International bonds	404,137	-	-
High yield bonds	332,030	-	-
Mutual funds:			
Emerging markets	226,749	-	-
Natural resources	417,327	-	-
Real estate	313,826	-	-
International	393,064	-	-
Split-interest agreements	-	-	2,035,743
Other investments	1,000	-	-
	<u>\$ 2,926,578</u>	<u>\$ -</u>	<u>\$ 2,035,743</u>

All assets and liabilities have been valued using a market or income approach and have been consistently applied. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources.

The income approach uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

The following table presents the change in Level 3 instruments for the year ended March 31, 2016:

	Split Interest Agreements
Balance, beginning of year	\$ 2,035,743
Investment fees	(16,638)
Distributions	(31,153)
Total realized and unrealized gains, included in changes in net assets	604,647
Balance, end of year	<u>\$ 2,592,599</u>
Amount of unrealized gains attributable to change in unrealized gains relating to assets still held at the reporting date, included in changes in net assets	<u>\$ 604,647</u>

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

The following table presents the change in Level 3 instruments for the year ended March 31, 2015:

	Split Interest Agreements
Balance, beginning of year	\$ 2,066,950
Investment fees	(12,721)
Distributions	(35,217)
Total realized and unrealized gains, included in changes in net assets	16,731
Balance, end of year	<u>\$ 2,035,743</u>
Amount of unrealized gains attributable to change in unrealized gains relating to assets still held at the reporting date, included in changes in net assets	<u>\$ 16,731</u>

Note 13. Employee Retirement Plan

The Society has a tax deferred Annuity Retirement Plan that allows employees to make voluntary contributions, on a pre-tax basis, through salary reduction. The Society makes a matching contribution for each participating employee up to 6% of the participant's compensation.

The Society's matching contributions for the years ended March 31, 2016 and 2015 were \$38,243 and \$39,861, respectively.

Note 14. Contingent Liabilities

The Society has contracts with various state and Federal agencies to provide conservation and other services. Under the terms of these agreements, the Society is required to provide the contracted services within the contract period for purposes specified in the budget. If program expenditures are determined not to have been made in compliance with the approved budget, the Society may be required to repay such funds.

Note 15. Subsequent Events

The Society has evaluated subsequent events through August 23, 2016, the date which the financial statements were available to be issued, and have not evaluated subsequent events after that date.

No subsequent events were identified that would require disclosure in the financial statements for the year ended March 31, 2016.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

The following table presents the change in Level 3 instruments for the year ended March 31, 2015:

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THE AUDUBON SOCIETY OF NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 16. National Wildlife Federation Affiliation

A formal affiliation between the National Wildlife Federation (“NWF”) and the Society was effective November 5, 2011. The benefits to the Society are both programmatic and pragmatic.

Programmatically, NWF’s mission focus is wildlife conservation. Its programs are rooted in policy, science, and education. Its scope is national. The Society’s mission is protecting New Hampshire’s environment for wildlife and for people. The Society’s programs focus on policy, conservation science, education, and land protection. The Society’s focus is statewide, but many of the issues are national in scope, e.g. bird conservation, climate change.

Working with NWF, the Society has access to talented people whose knowledge complements the Society’s staffs’. NWF serves a coordinating role for its New England affiliates and facilitates communication among the Society staff and other NWF affiliates working on the same issues.

From a practical standpoint, NWF is a large organization with more than 7,000 members in New Hampshire to whom the Society has access. A key organization goal for the Society is to build the membership base. Given the similarity in missions and work, NWF members are likely to be interested in the Society but in all probability have never been asked to join. With grant support from the New Hampshire Charitable Foundation, NWF brought the development director from its New Jersey affiliate to the Society for board/staff training on fundraising. NWF offers affiliate training to help them build capacity and seeks to strengthen the regional environmental community through its affiliates.

Annually NWF and the Society identify areas on which to work together. Currently, capacity building is the primary focus. The scientific and policy staff are identifying additional areas of mutual interest and collaborating on an issue by issue basis.

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2016

	Program Services					Supporting Services			Total
	Conservation	Amoskeag Fishways	Newfound Audubon Center	Massabesic Audubon Center	Silk Farm Audubon Center	Administrative and General	Membership, Development, and Communication		
Salaries and wages	\$ 322,832	\$ 132,642	\$ 29,337	\$ 175,374	\$ 286,493	\$ 91,500	\$ 188,947	\$ 1,227,125	
Employee benefits	95,646	39,902	3,764	27,169	42,753	4,598	26,240	240,072	
Program expenses	10,919	4,875	1,009	18,440	22,674	74	2,902	60,893	
Printing and postage	7,730	19,506	625	842	877	-	37,275	66,855	
Office supplies	1,427	1,755	-	1,564	8,900	1,427	1,273	16,346	
Travel and entertainment	16,482	3,611	249	4,516	9,356	45	940	35,199	
Advertising	-	11,991	-	168	3,008	-	1,728	16,895	
Outside services	19,968	540	-	130	2,173	39,604	29,072	91,487	
Professional services	1,657	-	489	1,304	1,630	55,049	-	60,129	
Conferences and meetings	49	-	-	-	1,073	136	659	1,917	
Dues and subscriptions	-	200	-	1,375	3,341	119	3,276	8,311	
Repairs and maintenance	19,759	1,734	881	11,440	40,003	-	-	73,817	
Utilities	995	-	1,023	12,238	26,332	-	-	40,588	
Telephone	220	-	712	3,253	6,750	-	175	11,110	
Equipment	30	1,611	871	2,097	33,207	-	-	37,816	
Insurance	16,279	-	919	6,225	24,595	2,231	-	50,249	
Interest	3,500	-	-	2,505	16,107	7,667	-	29,779	
Depreciation and amortization	17,876	-	156	12,875	80,622	36,618	-	148,147	
Property taxes	605	-	-	-	-	-	-	605	
Bad debt expense	-	-	-	-	-	48,921	-	48,921	
Miscellaneous	1,034	137	205	2,600	18,527	17,561	8,447	48,511	
<i>Total expenses</i>	\$ 537,008	\$ 218,504	\$ 40,240	\$ 284,115	\$ 628,421	\$ 305,550	\$ 300,934	\$ 2,314,772	

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2016

	Program Services					Supporting Services			Total
	Conservation	Amoskeag Fishways	Newfound Audubon Center	Massabesic Audubon Center	Silk Farm Audubon Center	Administrative and General	Membership, Development, and Communication		
Salaries and wages	\$ 322,832	\$ 132,642	\$ 29,337	\$ 175,374	\$ 286,493	\$ 91,500	\$ 188,947	\$ 1,227,125	
Employee benefits	95,646	39,902	3,764	27,169	42,753	4,598	26,240	240,072	
Program expenses	10,919	4,875	1,009	18,440	22,674	74	2,902	60,893	
Printing and postage	7,730	19,506	625	842	877	-	37,275	66,855	
Office supplies	1,427	1,755	-	1,564	8,900	1,427	1,273	16,346	
Travel and entertainment	16,482	3,611	249	4,516	9,356	45	940	35,199	
Advertising	-	11,991	-	168	3,008	-	1,728	16,895	
Outside services	19,968	540	-	130	2,173	39,604	29,072	91,487	
Professional services	1,657	-	489	1,304	1,630	55,049	-	60,129	
Conferences and meetings	49	-	-	-	1,073	136	659	1,917	
Dues and subscriptions	-	200	-	1,375	3,341	119	3,276	8,311	
Repairs and maintenance	19,759	1,734	881	11,440	40,003	-	-	73,817	
Utilities	995	-	1,023	12,238	26,332	-	-	40,588	
Telephone	220	-	712	3,253	6,750	-	175	11,110	
Equipment	30	1,611	871	2,097	33,207	-	-	37,816	
Insurance	16,279	-	919	6,225	24,595	2,231	-	50,249	
Interest	3,500	-	-	2,505	16,107	7,667	-	29,779	
Depreciation and amortization	17,876	-	156	12,875	80,622	36,618	-	148,147	
Property taxes	605	-	-	-	-	-	-	605	
Bad debt expense	-	-	-	-	-	48,921	-	48,921	
Miscellaneous	1,034	137	205	2,600	18,527	17,561	8,447	48,511	
<i>Total expenses</i>	\$ 537,008	\$ 218,504	\$ 40,240	\$ 284,115	\$ 628,421	\$ 305,550	\$ 300,934	\$ 2,314,772	

THE AUDUBON SOCIETY OF NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2015

	2015								Total
	Program Services					Supporting Services			
	Conservation	Amoskeag Fishways	Newfound Audubon Center	Massabesic Audubon Center	Silk Farm Audubon Center	Administrative and General	Membership, Development, and Communication		
Salaries and wages	\$ 294,483	\$ 114,392	\$ 27,503	\$ 171,907	\$ 287,528	\$ 65,404	\$ 249,257	\$ 1,210,474	
Employee benefits	88,874	40,017	3,170	18,286	43,474	4,790	38,740	237,351	
Program expenses	3,140	3,654	838	21,930	13,877	125	25,669	69,233	
Printing and postage	10,094	6,838	666	325	205	10	41,766	59,904	
Office supplies	860	1,526	174	1,033	11,623	610	1,959	17,785	
Travel and entertainment	19,330	2,180	165	4,905	9,174	217	2,335	38,306	
Advertising	-	11,029	-	522	3,434	18	460	15,463	
Outside services	20,093	75	-	-	16,987	13,803	17,391	68,349	
Professional services	5,049	-	475	1,268	5,205	31,809	-	43,806	
Conferences and meetings	123	-	80	-	515	439	6,593	7,750	
Dues and subscriptions	300	694	230	270	440	-	1,043	2,977	
Repairs and maintenance	31,390	-	7,361	8,160	35,301	-	-	82,212	
Utilities	791	-	812	16,764	33,242	-	-	51,609	
Telephone	894	-	750	4,427	5,431	23	-	11,525	
Equipment	1,060	1,424	-	1,471	30,216	100	-	34,271	
Insurance	11,737	-	848	5,183	21,172	9,446	-	48,386	
Interest	4,043	-	-	-	18,618	8,840	-	31,501	
Depreciation and amortization	15,476	-	573	12,463	72,215	46,638	-	147,365	
Property taxes	693	-	-	-	-	-	-	693	
Miscellaneous	994	297	208	3,179	15,304	6,366	6,129	32,477	
<i>Total expenses</i>	\$ 509,424	\$ 182,126	\$ 43,853	\$ 272,093	\$ 623,961	\$ 188,638	\$ 391,342	\$ 2,211,437	