### STATE OF NEW HAMPSHIRE

COMMISSIONER Jared S. Chicoine

DEPUTY COMMISSIONER Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY 21 S. Fruit St., Suite 10 Concord, N.H. 03301-2429 44

TDD Access: Relay NH 1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website: www.energy.nh.gov

December 20, 2021

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

### REQUESTED ACTION

Authorize the N.H. Department of Energy (ENERGY), to enter into a sole source contract with the Southern New Hampshire Services, Inc., (VC #177198), Manchester, NH, in the amount of \$14,081,127.00 in American Rescue Plan Act (ARPA) funds, from the U.S. Department of Health and Human Services, Administration for Children and Families for the Low-Income Home Energy Assistance Program (LIHEAP) as supplemental funding effective upon Governor and Executive Council approval through September 30, 2022.

100% Federal Funds.

Funds are to be budgeted in FY2022 in the following account, contingent upon the availability and continued appropriation of funds in the operating budget, as follows:

Department of Energy, Fuel Assistance 02-052-052-520010-24490000 LIHEAP FUEL ASST SUPPL ARP 074-500587 Grants for Pub Assist & Relief

FY2022 \$14,081,127.00

## **EXPLANATION**

This contract is **sole source** based on the historical performance for the Community Action Agencies (CAA) in the New Hampshire Fuel Assistance Program (FAP), their outreach and client service capabilities, the synergies that benefit the FAP as a result of the five statewide CAA's implementation of several other federal assistance programs, and the infrastructure that is already in place to deliver FAP services. ENERGY proposes to continue to subcontract with the five CAA's who have successfully provided FAP services at the local level for more than three decades. The CAAs work closely with the ENERGY FAP Administrator if the implementation of the program.

This request is being made to administer the American Rescue Plan Act funds (ARPA) to assist the New Hampshire fuel assistance households in paying their energy bills. These funds are intended to supplement the annual fuel assistance grant award providing additional funding for many N.H. residents working to navigate through the COVID-19 Pandemic. ENERGY is requesting to expend these additional funds by entering into

contracts with the five N.H. Community Action Agencies who will work with energy providers to better assist fuel assistance clients.

The Department of Energy will be tracking these funds independently from the annual block grant, but will be following the normal terms and conditions applicable to the annual block grant.

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

Respectfully submitted,

Jared Chicoine Commissioner

JC/JEL

**Enclosures** 

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

### **AGREEMENT**

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

## **GENERAL PROVISIONS**

1.	IDEN	TIFI	CAT	ION.

1.1 State Agency Name New Hampshire Department of Energy		1.2 State Agency Address 21 So. Fruit St., Ste. 10 Concord, New Hampshire 03301					
1.3 Contractor Name Southern New Hampshire Services, Inc.		1.4 Contractor Address 40 Pine Street, Manchester, NH					
	ntractor Phone mber 8-8010	1.6 Account Number 02-52-52-520010-24490000- 074-500587 52EBGARPE22	1.7 Completion Date September 30, 2022	1.8 Price Limitation \$14,081,127.00			
	ntracting Officer for Stamiglowski, Fuel Assista	te Agency ance Program Administrator	1.10 State Agency Telephone 1 (603) 271-3607	Number			
M	ontractor Signature	au Date: 12/21/21	1.12 Name and Title of Contro Donnalee Lozeau, Executive D				
(1.13) <b>(</b> 1.13)	tale Agency Signature	Date: \$12/21	Jared Chicoine, Commissioner				
1.15 Ap	pproval by the N.H. Dep	partment of Administration, Divisi	ion of Personnel (if applicable)				
ј: ∥в,	y:		Director, On:				
1.16 Ar	pproval by the Attorney	General (Form, Substance and Ex	(ecution) (if applicable)				
Ву	" Change Co	<u> </u>	On: 12/27-124				
1.17 Ar	pproval by the Governor	r and Executive Council (if applie	cable) .				
G	&C Item number:		G&C Meeting Date:	·			
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2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

### 3. EFFECTIVE DATE/COMPLETION OF SERVICES.

- 3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").
- 3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

### 4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

# 5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

- 5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
- 5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

- 5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
- 5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

# 6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

- 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
- 6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
- 6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

#### 7. PERSONNEL.

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

### 8. EVENT OF DEFAULT/REMEDIES.

- 8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.
- 8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor.
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.
- 8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

### 9. TERMINATION.

- 9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

# 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

- 10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
- 10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
- 10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.
- 11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers compensation or other emoluments provided by the State to its employees.

# 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

- 12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.
- 12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.
- 13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials
Date

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

#### 14. INSURANCE.

- 14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
- 14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and
- 14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.
- 14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
- 14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

## 15. WORKERS' COMPENSATION.

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

- 16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.
- 18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.
- 19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.
- 20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- 21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- 22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- 24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

### EXHIBIT A

### SPECIAL PROVISIONS

- 1. Subparagraph 1.16 of the General Provisions, shall not apply to this agreement.
- 2. On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
- 3. This audit shall be conducted in accordance with the audit requirements of Office of Management and Budget (OMB) Circular 2 CFR 200, Subpart F- Audit Requirements.
- 4. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.
- 5. The audit report shall include a schedule of prior years' questioned costs along with an Agency response to the current status of the prior years' questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to OSI. The audit shall be forwarded to OSI within one month of the time of receipt by the Agency, accompanied by an action plan for each finding or questioned cost.
- 6. Delete the following from paragraph 10 of the General Provisions: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit A."
- 7. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E Cost Principles.
- 8. Program and financial records pertaining to this contract shall be retained by the Agency for 3 (three) years from the date of submission of the final expenditure report per 2 CFR 200.333 Retention Requirements for Records and until all audit findings have been resolved.
- 9. In accordance with Public Law 103-333, the "Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995", the following provisions are applicable to this grant award:
  - a) Section 507: "Purchase of American Made Equipment and Products It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made."
  - b) Section 508: "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all states receiving federal funds, including but not limited to state and local governments and recipients of federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed

SNHS LIHEAP21 CFDA#93.568 Exhibits A, B & C
Contractor Initials
Date 12/3/3/

with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."

- 10. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).
- 11. ADVANCES. Advance funds must be used solely for appropriate Fuel Assistance Program expenditures. Advance program funds are to be used only for Fuel Assistance Program vendor payments. All Fuel Assistance Program payments, including Advance program payments, must be transferred from the Community Action Agency's general operating account into a specific Fuel Assistance Program account within 48 hours after being received electronically from the State. CAAs must submit the bank account number of the designated bank account for the advance funds to OSI prior to the electronic submission of the funds to the CAA. Unspent Advance program funds must remain in the FAP dedicated account at all times and cannot be comingled with any other CAA funds. CAAs are required to submit a complete electronic copy of the FAP-dedicated bank account statement to OSI on a monthly basis.

EXHIBIT B

#### **EXHIBIT B**

### SCOPE OF SERVICES

The Contractor agrees to provide Fuel Assistance Program services to qualified low income individuals, and agrees to perform all such services and other work necessary to operate the Program in accordance with the requirements of this contract, the principles and objectives set forth in the Fuel Assistance Program Procedures Manual, Information Memoranda, and other guidance as determined by NH DOE.

Fuel Assistance Program (FAP) services will be defined to include the following categories:

- 1. Outreach, eligibility, determination and certification of FAP applicants.
- 2. Payments directly to energy vendors:
  - a. Reimbursement for goods and services delivered
  - b. Lines of credit
  - c. Budget plan payments
- 3. Payments directly to landlords via vouchers for renters who pay their energy costs as undefined portions of their rent.
- 4. Payments directly to clients only when deemed appropriate and necessary as defined in the Fuel Assistance Procedures Manual.
- 5. Emergency Assistance in the form of reimbursements for goods or services delivered in accordance with paragraphs 3 and 4 above.

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Contractor Initials Date 12-12-12-13

### **EXHIBIT C**

# **PAYMENT TERMS**

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$14,081,127.00 (which hereinafter is referred to as the "Grant").

Upon the State's receipt of the 2022 Low Income Home Energy Assistance Program grant from the US Department of Health and Human Services, and Governor and Executive Council approval, the following funds will be authorized:

\$1,432,534.00 for administration costs and \$12,648,593.00 for program costs.

The dates for this contract are January 12, 2022 through September 30, 2022.

Approval to obligate (Exhibit I) the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor as the Federal funds become available. Drawdowns from the balance of funds will be made to the Contractor only after written documentation of cash need is submitted to the State. Disbursement of the Grant shall be in accordance with procedures established by the State as detailed in the Fuel Assistance Program Procedures Manual.

CFDA Title:

Low Income Home Energy Assistance Program

CFDA No:

93,568

Award Name:

Low Income Home Energy Assistance Program

Federal Agency:

Health & Human Services

Administration for Children and Families

Office of Community Services

SNHS LIHEAPARP22 CFDA#93.568 Exhibits A, B & C
Contractor initials
Date

## NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT D

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

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

# US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS US DEPARTMENT OF EDUCATION - CONTRACTORS US DEPARTMENT OF AGRICULTURE - CONTRACTORS US DEPARTMENT OF LABOR US DEPARTMENT OF ENERGY

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

New Hampshire Department of Energy, 21 So. Fruit St., Ste. 10, Concord, NH 03301

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
  - (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession of or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
  - (b) Establishing an ongoing drug-free awareness program to inform employees about
    - (1) the dangers of drug abuse in the workplace;
    - (2) the grantee's policy of maintaining a drug-free workplace;
    - (3) any available drug counseling, rehabilitation, and employee assistance programs; and
    - (4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
  - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - (1) abide by the terms of the statement; and

P37 Exhibits D thru H

Initials Page 1 of 7
Date 13/3/31

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

# US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS US DEPARTMENT OF EDUCATION - CONTRACTORS US DEPARTMENT OF AGRICULTURE - CONTRACTORS US DEPARTMENT OF LABOR US DEPARTMENT OF ENERGY

- (2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
  - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Southern New Hampshire Services

Contractor Name

Donnalee Lozeau, Executive Director

Name and Title of Authorized Contractor Representative

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Date 12/2/2/

### **NEW HAMPSHIRE DEPARTMENT OF ENERGY**

### STANDARD EXHIBIT E

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

### CERTIFICATION REGARDING LOBBYING

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

Programs (indicate applicable program covered):
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January 12, 2022 to September 30, 2022

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

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

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

Southern New Hampshire Services

Contractor Name

Executive Director

Contractor's Representative Title

Southern New Hampshire Services

Date

P37 Exhibits D thru H

LIHEAPARP22 CFDA#93.568

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT F

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

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

## Instructions for Certification

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

P37 Exhibits D thru H

Initials Page 4 of 7
Date 13/3/24

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

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

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

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

By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

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

The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier-covered transactions and in all solicitations for lower tier-covered transactions.

Contractor Representative Signature

Southern New Hampshire Services

Contractor Name

Executive Director

Contractor's Representative Title

\*\*Margin 1- 2021\*\*

Date

P37 Exhibits D thru H

### NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT G

# CERTIFICATION REGARDING THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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

Contractor Representative Signature

Executive Director

Contractor's Representative Title

Southern New Hampshire Services

Contractor Name

Date

P37 Exhibits D thru H

Initials Page 6 of Date Date

### NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT H

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

In accordance with Part C of Public Law 103-227, the "Pro-Children Act of 1994", smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs either directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities used for inpatient drug or alcohol treatment.

The above language must be included in any sub-awards that contain provisions for children's services and that all sub-grantees shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day.

Executive Director reactor Representative Signature

Executive Director Contractor

Contractor's Representative Title

Southern New Hampshire Services

Contractor Name

Date

P37 Exhibits D thru H

Initials Date 12/2/1

# Exhibit 1

# EXAMPLE ONLY APPROVAL TO OBLIGATE FUEL ASSISTANCE PROGRAM

First 7/1/2019 Wood and SEAS Only	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	538,220.00	5,646,370.00	4,582.60	357,200.00	6,546,372.60
EXPECTED BUDGET	0.00	0.00	0.00	0.00	0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	0.00	0.00	0.00	1,165,551.00
TOTAL AVAILABLE TO OBLIGATE	0.00	1,165,551.00	0.00	0.00	1,165,551.00
NOT AUTHORIZED TO OBLIGATE	538,220.00	4,480,819.00	4,582.60	357,200.00	5,380,821.60
BMCA					
First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE16	TOTAL
CONTRACTED BUDGET	95,663.00	1,003,586.00	1,000.00	69,960.00	1,170,209.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
NOT AUTHORIZED TO OBLIGATE	95,663.00	796,474.00	1,000.00	69,960.00	963,097.00
			•		
SNHS		•			
First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	163,777.00	1,718,152.00	1,000.00	64,220.00	1,967,149.00
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
THIS APPROVAL TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
TOTAL AVAILABLE TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
NOT AUTHORIZED TO OBLIGATE	163,777.00	1,363,574.00	1,000.00	84,220.00	1,612,571.00
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First 7/1/2019	ADMIN.	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
CONTRACTED BUDGET	ADMIN. 83,835.00	FA PROGRAM 879,501.00	SEAS 825.00	ASSURANCE 16 64,960.00	TOTAL 1,029,121.00
EXPECTED BUDGET					
EXPECTED BUDGET PREVIOUSLY OBLIGATED	<b>83,835.00</b> 0.00	879,501.00 0.00	<b>825.00</b> 0.00		1,029,121.00
EXPECTED BUDGET PREVIOUSLY OBLIGATED THIS APPROVAL TO OBLIGATE	83,835.00	879,501.00	825.00	64,960.00	<b>1,029,121.00</b> 0.00
EXPECTED BUDGET PREVIOUSLY OBLIGATED THIS APPROVAL TO OBLIGATE TOTAL AVAILABLE TO OBLIGATE	0.00 0.00 0.00	879,501.00 0.00	<b>825.00</b> 0.00	64,960.00 0.00	1,029,121.00 0.00 0.00
EXPECTED BUDGET PREVIOUSLY OBLIGATED THIS APPROVAL TO OBLIGATE	0.00 0.00	0.00 181,504.00	0.00 0.00	64,960.00 0.00 0.00	1,029,121.00 0.00 0.00 181,504.00
EXPECTED BUDGET  EXPECTED BUDGET  PREVIOUSLY OBLIGATED  THIS APPROVAL TO OBLIGATE  TOTAL AVAILABLE TO OBLIGATE  NOT AUTHORIZED TO OBLIGATE	0.00 0.00 0.00	0.00 181,504.00 181,504.00	0.00 0.00 0.00	0.00 0.00 0.00	1,029,121.00 0.00 0.00 181,504.00 181,504.00
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CONTRACTED BUDGET  EXPECTED BUDGET  PREVIOUSLY OBLIGATED  THIS APPROVAL TO OBLIGATE  TOTAL AVAILABLE TO OBLIGATE  NOT AUTHORIZED TO OBLIGATE  CAPSC  First 7/1/2019  CONTRACTED BUDGET  EXPECTED BUDGET	0.00 0.00 0.00 0.00 83,835.00 ADMIN. 54,676.00	879,501.00 0.00 181,504.00 181,504.00 697,997.00 FA PROGRAM 573,593.00	0.00 0.00 0.00 825.00 SEAS 757.60	0.00 0.00 0.00 0.00 64,960.00 ASSURANCE 16 55,110.00	1,029,121.00 0.00 0.00 181,504.00 181,504.00 847,617.00 TOTAL 684,136.60 0.00
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LIHEAPARP21 CFDA#93,568 P37 Exhibit 1
Contractor Initials
Date 12/2/21

### NEW HAMPSHIRE DEPARTMENT OF ENERGY

### STANDARD EXHIBIT J

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

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

In accordance with 2 CFR Part 170 (Reporting Sub-award and Executive Compensation Information), the New Hampshire Department of Energy must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

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

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

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

The below named Contractor agrees to provide needed information as outlined above to the New Hampshire Department of Energy and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Representative Signature)	Donnalee Lozeau, Executive Director
Contractor Representative Signature) Southern New Hampshire Services	(Authorized Contractor Representative Name & Title)
Contractor Name)	(Date)

Page 1 of 2
LIHEAPARP22 CFDA#93.568

### NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT J FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate. 1. The DUNS number for your entity is: 088584065 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements? NO X YES If the answer to #2 above is NO, stop here. If the answer to #2 above is YES, please answer the following: 3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986? NO X YES If the answer to #3 above is YES, stop here. If the answer to #3 above is NO, please answer the following: 4. The names and compensation of the five most highly compensated officers in your business or organization are as follows: Name: Amount: Name: Amount: \_\_\_\_ Name: Amount: \_\_\_\_ Name: Amount: \_\_\_\_ Name: Amount:

Contractor Initials
Date 12/31/21
Page 2 of 2
LIHEAPARP22 CFDA#93.568

# State of New Hampshire Department of State

### **CERTIFICATE**

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

Business ID: 65506

Certificate Number: 0005338591



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2021.

William M. Gardner

Secretary of State

# **CERTIFICATE OF VOTES**

# (Corporate Authority)

I, Orville Kerr, Clerk/Secretary of Southern New Ham	pshire Services, Inc.
(Name)	(Corporation name)
(Hereinafter the "Corporation"), a New Hampshire corporation (State)	poration, hereby certify that: (1) I am the duly
elected and acting Clerk/Secretary of the Corporation; (2) I maintude books of the Corporation; (3) I am duly authorized to is books; (4) that the Board of Directors of the Corporation have a	sue certificates with respect to the contents of such
to be in force and effect until Sex + 30, 5022.  (Contract termination date)	<b>,</b>
The person(s) holding the below listed position(s) are authorized Corporation any contract or other instrument for the sale of pro-	
Donnalee Lozeau	Executive Director
(Name)	(Position)
Ryan Clouthier	Deputy Director
(Name)	(Position)
James Chaisson	Chief Fiscal Officer
. (Name)	(Position)
	,
law and the by-laws of the Corporation; and (6) said authorizati and continues in full force and effect as of the date hereof.  IN WITNESS WHEREOF, I have hereunto set my hand as the day of day of day of day.	
	Clerk/Secretary
STATE OF New Hampshire COUNTY OF Hillsborough	y. Citin sociolary
the undersigned Officer, personally appeared Orville Kerr the Secretary of Southern New Hampshire Services	who acknowledged her/himself to be in the foregoing instrument for the purposes therein
IN WITNESS WHEREOF, I hereunto set my hand and official	seal.
	Notary Public/Justice of the Peace Commission Expiration Date:

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



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 11/12/2021

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed.

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	A/Cross Insurance				PHONE	o. Ext): (603) 6	869-3218	FAX (A/C, No):	(603)	845-4331
ייין	00 Elm Street				ADDRE	ss: Manch.C	erts@crossage	ency.com		
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	Southern NH Services Inc.				INSURE			are and hornan dervices de	<del></del>	
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SINGLE AUDIT REPORT

YEAR ENDED JULY 31, 2020

# SINGLE AUDIT REPORT

# YEAR ENDED JULY 31, 2020

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Schedule of Findings and Questioned Costs	
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# OUELLETTE & ASSOCIATES, P.A. CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A. Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Southern New Hampshire Services, Inc. (the Organization) and affiliate, which comprise the combined statement of financial position as of July 31, 2020, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated February 8, 2021.

### Internal Control over Financial Reporting

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

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

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

# Compliance and Other Matters

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

## Purpose of this Report

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

Ouellette & Associates, P.A. Certified Public Accountants

February 8, 2021 Lewiston, Maine

# OUELLETTE & ASSOCIATES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A. Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

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



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

# Report on Compliance for Each Major Federal Program

We have audited Southern New Hampshire Services, Inc. (the Organization) and affiliate's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southern New Hampshire Services, Inc. and affiliate's major federal programs for the year ended July 31, 2020. Southern New Hampshire Services, Inc. and affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

# Management's Responsibility

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

# Auditor's Responsibility

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

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

1111 Lisbon Street • Lewiston, Maine 04240 • Telephone: (207) 786-0328 • FAX: (207) 783-9377 • www.oacpas.net

## Opinion on Each Major Federal Program

In our opinion, Southern New Hampshire Services, Inc. and affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended July 31, 2020.

## Report on Internal Control over Compliance

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

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

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

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

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

We have audited the combined financial statements of Southern New Hampshire Services, Inc. and affiliate as of and for the year ended July 31, 2020, and have issued our report thereon dated February 8, 2021, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the combined financial statements as a whole.

Ouellette & Associates, P.A. Certified Public Accountants

February 8, 2021 Lewiston, Maine

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

# FISCAL YEAR ENDED JULY 31, 2020

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Subrecipient Expenditures	Federal Expenditures
FEDERAL AWARDS				
U.S. Department of Agriculture:  Pass-Through State of New Hampshire Department of Health and Human Services				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557 10.557	184NH703W1003 174NH703W1003	<u>s</u> -	\$ 1,217,641 104,798 1,322,439
Pass-Through Belknap Merrimack Community Action Program Food Distribution Cluster				
Commodity Supplemental Food Program	10.565 10.565	201818Y800544 201919Y800544		67,229 9,000 76,229
Total Food Distribution Cluster				76,229
Pass-Through State of New Hampshire Department of Education Child and Adult Care Food Program	10.558			835,132
Child Nutrition Cluster Summer Food Service Program for Children	10.559	•		134,094
Total U.S. Department of Agriculture			<u>s - </u>	\$ 2,367,894
U.S. Department of Housing and Urban Development:				
<u>Section 8 Project-Based Cluster</u> Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		s -	S 541,515
Pass-Through State of New Hampshire Department of Health and Human Services				
Emergency Solutions Grant Program	14.231	E17-DC-33-0001		97,454
Pass-Through Belknap Merrimack Community Action Program Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900			1,000
Total U.S. Department of Housing and Urban Development			<u>s</u>	\$ 639,969
U.S. Department of Homeland Security:  Passed-through Regional United Way Agency  Emergency Food and Shelter National Board Program	97.024		s -	S 11,000
Pass-Through State of New Hampshire Governor's Office of Strategic Initiatives Emergency Food and Shelter National Board Program	97.024	592600-007		12,000
Total U.S. Department of Homeland Security			s -	\$ 23,000
Subtotal			<u> </u>	\$ 3,030,863

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE $% \left( 1\right) =\left( 1\right) \left( 1\right) \left$

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

# FISCAL YEAR ENDED JULY 31, 2020

Federal Grantor Pass-through Grantor	Federal CFDA	Pass-Through Identifying	Subrecipient	Federal	
Program or Cluster Title	Number	Number	Expenditures	Expenditures	
Amount Forward			<u>s</u> -	\$ 3,030,863	
U.S. Department of Labor:					
Pass-Through State of New Hampshire Department of					
Resources and Economic Development	•				
WIOA Cluster					
WIOA Adult Program	17.258	02-6000618	\$ 172,457	\$ 1,420,594	
WIOA Dislocated Worker Formula Grants	17.278	02-6000618	93,465	1,039,492	
WIOA Youth Activities	17.259	02-6000618		58,794	
Total WIOA Cluster		•	265,922	2,518,880	
Senior Community Service Employment Program	17.235	02-6000618	82,626	196,277	
Workforce Investment Act (WIA) Dislocated Worker					
National Reserve Demonstration Grants	17.280	02-6000618		1,133,911	
Total U.S. Department of Labor			\$ 348,548	\$ 3,849,068	
U.S. Department of Treasury:					
Pass-Through State of New Hampshire Governor's Office					
of Strategic Initiatives					
Coronavirus Relief Fund	21.019	COVID	<u>s</u> -	\$ 297,146	
Total U.S. Department of Treasury:			<u>s</u> -	S 297,146	
U.S. Department of Energy;					
Pass-Through State of New Hampshire Governor's Office					
of Strategic Initiatives					
Weatherization Assistance for Low-Income Persons	81.042	EE0006169	<u>s</u> -	S 535,473	
Total U.S. Department of Energy:			<u>s</u> .	\$ 535,473	
U.S. Department of Education:					
Pass-Through State of New Hampshire Department					
Of Education					
Adult Education - Basic Grants to States	84,002	67011-ABE	S -	\$ 82,656	
	84.002	67011-ABE		93,604	
Total U.S. Department of Education			<u>s</u> -	S 176,260	
Corporation for National and Community Services:			,		
Direct Program Retired and Senior Volunteer Program	94.002	20SRANH002	•	6 42.063	
Retired and Senior Volunicer Program	94.002	17SRANH002	\$ -	\$ 43,062 77,644	
Total Corporation for National and			,		
Community Services	•		<u>s</u> -	\$ 120,706	
Subtotal			\$ 348,548	S 8,009,516	

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

# FISCAL YEAR ENDED JULY 31, 2020

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number		ecipient enditures	Federal Expenditures		
Amount Forward			<u>s</u>	348,548	<u>s</u>	8,009,516	
U.S. Department of Health and Human Services:							
Direct Program .							
Head Start Cluster							
Head Start	93.600	01CH010602-02	S	-	S	7,162,371	
	93.600	01HP000241-01				285,762	
	93.600	01HP000241-01-C3				2,998	
	93.600	01CH010602-02-C3				17,637	
	93.600	01CH010602-02-C3				72,552	
Total Head Start Cluster	75.000	0.4				7,541,320	
Puss-Through State of New Hampshire Office of							
Strategic Initiatives							
Low-Income Home Energy Assistance	93,568	G-19B1NHLIEA				9,341,297	
Low-income nome energy Assistance	93.568	G-20BINHLIEA				239,448	
		G-1901NHLIEA					
	93.568					459,544	
	93.568	G-2001NHLIEA		<u> </u>		203,864	
•						10,244,153	
Pass-Through State of New Hampshire Department							
Of Health and Human Services							
Temporary Assistance for Needy Families	93.558	2017G996115		653,641		2,772,159	
• •	93.558	2018G996115		42,807		244,649	
				696,448		3,016,808	
Community Services Block Grant	93.569	G-1901NHCOSR				1,525,697	
	93.569	2001NHCOSR -COVID				36,149	
•	30.243					1,561,846	
•							
Community Services Block Grant Discretionary Awards	93.570	G-17B1NHCOSR				111,089	
Aging Cluster							
Special Programs for the Aging, Title III, Part B, Grants							
for Supportive Services and Senior Centers	93.044	17AANHT3SP				18,611	
1		•					
CCDF Cluster							
Child Care and Development Block Grant	93.575	2018G996005				1,039,469	
	93.575					100,821	
						1,140,290	
Child Care Mandatory and Matching Funds of							
The Child Care and Development Fund	93.596	2019G999004				1,443,500	
Total CCDF Cluster						2,583,790	
Tomi Godi Giudio		•				_,,	
Pass-Through University of New Hampshire							
Every Student Succeeds Act/Preschool Development Grants	93.434	90TP0060				218,492	
Total U.S. Department of Health and				•			
Human Services			S	696,448	s	25,296,109	
Tunian Set vices			<del></del>	570,440			
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1</u>	,044,996	S	33,305,625	

# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

# YEAR ENDED JULY 31, 2020

# NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and affiliate under programs of the federal government for the year ended July 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southern New Hampshire Services, Inc. and affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southern New Hampshire Services, Inc. and affiliate.

# NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Pass-through entity identifying numbers are presented where available.

# NOTE 3: HEAD START PROGRAMS CFDA #93.600

Due to the COVID pandemic, the Organization was unable to meet its matching requirements in accordance with terms of the grant award. The Organization received a waiver from the Department of Health and Human Services due to the pandemic to remain in compliance with the grant award during the year ended July 31, 2020.

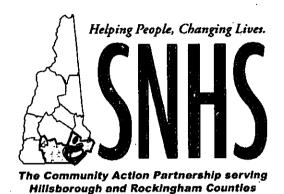
### NOTE 4: INDIRECT COST RATE

Southern New Hampshire Services, Inc. and affiliate has negotiated an indirect cost rate of 9.36% with the Department of Health and Human Services.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

# YEAR ENDED JULY 31, 2020

Section I	Summary of Auditor's Results	•	
Financial Sta	tements.		
Type of auditor's report issued:		Unmodified	
Internal control over financial reporting:  Material weakness(es) identified?		Yes	No
Significant deficiency(ies) identified?		Yes	<u>√</u> None reported
Noncompliance material to financial statements noted?		Yes	<u>. √</u> No
<u>Federal Awa</u>	<u>rds</u>		
Internal contro Material we	ol over major programs: akness(es) identified?	Yes	No
Significant	deficiency(ies) identified?	Yes	VNone reported
Type of auditor's report issued on compliance for major programs:		Unmodified '	
Any audit findings disclosed that are required to be reported in accordance with CFR Section 200.156(a) of the Uniform Guidance?		Yes	√No
Identification	n of major programs:		
Name of Federal Program or Cluster			CFDA Number
Temp	Special Supplemental Nutrition Program for And Children orary Assistance for Needy Families Income Home Energy Assistance	Women, Infants	10.557 93.558 93.568
Dollar threshold used to distinguish between Type A and Type B programs:		į.	<u>\$999,169</u>
Auditee qualified as low-risk auditee?    √ Yes			No
Section II	Financial Statement Findings		
No matters ar	e reportable.		
Section III	Federal Award Findings and Questioned	d Costs	
No matters ar	e reportable.		



# COMBINED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED JULY 31, 2020 AND 2019

# FINANCIAL STATEMENTS

# JULY'31, 2020 AND 2019

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Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A. Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

# INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate, which comprise the combined statements of financial position as of July 31, 2020 and 2019, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

# Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### **Opinion**

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and affiliate, as of July 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 8, 2021, on our consideration of Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and compliance.

Ouellette & Associates, P.A. Certified Public Accountants

February 8, 2021 Lewiston, Maine

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENTS OF FINANCIAL POSITION

### JULY 31, 2020 AND 2019

ASSETS		
A33L13	2020	2019
CURRENT ASSETS		
Cash	\$ 6,456,196	\$ 6,986,538
Investments	9,102,421	8,405,690
Contracts receivable	3,346,435	3,488,413
Accounts receivable	721,595	821,565
Prepaid expenses	159,842	95,197
Total current assets	19,786,489	19,797,403
FIXED ASSETS		
Land ·	3,050,918	2,697,868
Buildings and improvements	13,310,566	12,530,561
Vehicles and equipment	1,501,951	1,415,271
Total fixed assets	17,863,435	16,643,700
Less - accumulated depreciation	5,729,951	5,237,138
Net fixed assets	12,133,484	11,406,562
OTHER ASSETS		
Restricted cash	457,683	411,580
TOTAL ASSETS	\$ 32,377,656	\$ 31,615,545
LIABILITIES AND NET A	SSETS	
CURRENT LIABILITIES .		
Current portion of long-term debt	\$ 100,012	\$ 109,413
Accounts payable	729,100	657,676
Accrued payroll and payroll taxes	1,089,681	1,045,805
Accrued compensated absences	470,301	359,819
Accrued other liabilities	53,011	227,703
Refundable advances	336,800	1,028,743
Over applied overhead	180,479	27,739
Tenant security deposits	83,030	84,231
Total current liabilities	3,042,414	3,541,129
LONG-TERM LIABILITIES	2.040.252	2.026.026
Long-term debt, less current portion	2,949,253	3,036,025
TOTAL LIABILITIES	5,991,667	6,577,154
NET ASSETS WITHOUT DONOR RESTRICTIONS	26,385,989	25,038,391
TOTAL LIABILITIES AND NET ASSETS	\$ 32,377,656	\$ 31,615,545

# COMBINED STATEMENTS OF ACTIVITIES

# FOR THE YEARS ENDED JULY 31, 2020 AND 2019

X.	2020	2019
REVENUES, GAINS AND OTHER SUPPORT	·	
Grant and contract revenue	\$ 38,244,769	\$ 37,464,614
Program service fees	796,505	907,560
Local funding	244,926	242,894
Rental income	1,191,263	1,191,372
Gifts and contributions	201,839	20,8,728
Interest and dividend income	302,600	314,554
Unrealized gain on investments	398,423	12,233
Miscellaneous	462,291	720,124
TOTAL REVENUES, GAINS AND OTHER SUPPORT	41,842,616	41,062,079
EXPENSES		
Program services:		
Child development	9,330,031	8,589,865
Community services	1,505,420	1,530,674
Economic and workforce development	7,450,261	6,984,684
Energy	12,651,510	13,414,281
Language and literacy	430,934	43,6,073
Housing and homeless	490,824	263,240
Nutrition and health	2,307,558	2,527,495
Special projects	1,876,426	1,768,326
Volunteer services	127,449	125,050
SNHS Management Corporation	2,447,708	2,396,939
Total program services	38,618,121	38,036,627
Support services:		
Management and general	1,876,897	2,038,463
TOTAL EXPENSES	40,495,018	40,075,090
CHANGE IN NET ASSETS	1,347,598	986,989
NET ASSETS - BEGINNING OF YEAR	25,038,391	24,051,402
NET ASSETS - END OF YEAR	\$ 26,385,989	\$ 25,038,391

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

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

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

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

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JULY 31, 2019

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

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued) FOR THE YEAR ENDED JULY 31, 2019

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

# COMBINED STATEMENTS OF CASH FLOWS

# FOR THE YEARS ENDED JULY 31, 2020 AND 2019

	2020		2019		
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in net assets	_\$	1,347,598		986,989	
Adjustments to reconcile change in net assets to net					
cash flows from operating activities:					
Depreciation	•	570,806		499,974	
(Gain) loss on disposal of assets		(2,450)		3,506	
Donation of low-income housing projects		-		-	
Unrealized gain on investments		(398,423)		(12,233)	
(Increase) decrease in operating assets:					
Contracts receivable		141,978		677,107	
Accounts receivable		99,970		14,609	
Prepaid expenses	,	(64,645)		(5,034)	
Under applied overhead		-		67,750	
Increase (decrease) in operating liabilities:					
Accounts payable		71,424		199,288	
Accrued payroll and payroll taxes		43,876		(56,907)	
Accrued compensated absences		110,482		13,852	
Accrued other liabilities		(174,692)		(10,309)	
Refundable advances		(691,943)		(280,355)	
Over applied overhead		152,740		27,739	
Tenant security deposits		(1,201)		2,430	
Total adjustments		(142,078)		1,141,417	
NET CASH FLOWS FROM OPERATING ACTIVITIES		1,205,520		2,128,406	
CASH FLOWS FROM INVESTING ACTIVITIES			•		
Purchase of fixed assets		(1,304,678)		(1,430,211)	
Proceeds from sale of fixed assets		9,400		16,500	
Purchase of investments, reinvested dividends, and capital gains		(298,308)		(307,794)	
Proceeds from sale of investments		(2)0,000)		1,000,000	
Deposit to restricted cash accounts		(46,103)		(8,842)	
NET CASH FLOWS FROM INVESTING ACTIVITIES		(1,639,689)		(730,347)	
NET CASH FLOWS FROM INVESTING ACTIVITIES		(1,057,007)		(130,311)	
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments on long-term debt	. —	(96,173)		(111,363)	
CHANGE IN CASH AND CASH EQUIVALENTS		(530,342)		1,286,696	
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR		6,986,538		5,699,842	
CASH AND CASH EQUIVALENTS - END OF YEAR		6,456,196	\$	6,986,538	
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATI	ION				
Cash paid during the year for interest	<u>\$</u>	64,542	\$	72,259	

### NOTES TO COMBINED FINANCIAL STATEMENTS

### JULY 31, 2020 AND 2019

# NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Nature of the Organization

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

### **Basis of Accounting and Presentation**

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

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

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

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

The Organization has no net assets with donor restrictions at July 31, 2020 and 2019.

#### Combined Financial Statements

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

### Use of Estimates

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

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

JULY 31, 2020 AND 2019

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

### Cash and Cash Equivalents

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization has no cash equivalents at July 31, 2020 and 2019.

# **Current Vulnerabilities Due to Certain Concentrations**

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at either July 31, 2020 and 2019.

### Accounts and Contracts Receivable

All accounts and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2020 and 2019.

#### Revenue Recognition

The Organization's revenue is recognized primarily from federal and state grants and contracts generally structured as reimbursed contracts for services and therefore revenue is recognized based on when their individual allowable budgeted expenditures occur. Refundable advances result from unexpended balances from these exchange transactions. Federal and state grant revenue comprised approximately 91% of total revenue in the fiscal years ended July 31, 2020 and 2019.

### Contributions and In-Kind Donations

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions. In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Organization during the current fiscal year. All in-kind revenues in the fiscal year 2020 and 2019 were generated through the Head Start and Economic Workforce Development programs. Since the recognition criteria is not met, no in-kind revenues are recognized as contributions in the combined financial statements and the in-kind expenses have been eliminated.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

JULY 31, 2020 AND 2019

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

#### Investments

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

#### **Fixed Assets**

Fixed assets acquired by the Organization are capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line basis over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for July 31, 2020 and 2019 was \$570,806 and \$499,974, respectively.

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

### Advertising

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

### **Functional Allocation of Expenses**

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

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

### **Subsequent Events**

Management has made an evaluation of subsequent events through February 8, 2021, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

JULY 31, 2020 AND 2019

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

#### **Recently Accounting Pronouncements**

In November 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash. ASU 2016-18 clarifies the classification and presentation requirements specific to changes in restricted cash on the statement of cash flows. The guidance is effective for non-public entities fiscal years beginning after December 15, 2018 with early adoption permitted. Management has evaluated the impact of the ASU on the Organization's statement of cash flows and decided not to adopt it as the change was determined not to be significant to the users of the combined financial statements.

#### **Recent Accounting Pronouncements**

#### Revenue Recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and International Financial Reporting Standards. The core principle of the guidance requires entities to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The ASU was effective for fiscal periods beginning after December 15, 2018, however ASU 2020-05, Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) – Effective Dates for Certain Entities, allowed for a one-year deferral-for implementation. Therefore, the Organization will implement the guidance in its June 31, 2021 consolidated financial statements. Management is currently evaluating the impact of adoption on the Organization's financial statements.

#### Leases

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

#### NOTE 2: RESTRICTED CASH

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

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

### JULY 31, 2020 AND 2019

### NOTE 3: FAIR VALUE MEASUREMENTS

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

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

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access at the measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
  - Ouoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2020 and 2019.

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

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

JULY 31, 2020 AND 2019

### NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

NOTE 4:

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of July 31, 2020 and 2019:

as of July 31, 20	120 and 2019:						
	_			20	20	· .	· · · · · · · · · · · · · · · · · · ·
		(Level 1)	<u>(Lev</u>	el 2)	(Leve	<u>13)</u> <u>T</u>	<u>'otal</u>
Mutual F	unds	\$ <u>9,102,421</u>	<u> </u>	<u>_</u>	<u>\$</u>	\$ <u>9.1</u>	102,421
				•			
	_			20	19		<del></del>
		(Level 1)	(Leve	el 2)	(Leve	<u>13)</u> <u>T</u>	<u>otal</u>
Mutual Fu	ınds	\$ <u>8,405,690</u>	<u> </u>	<del></del> -	\$ <u> </u>	<u> </u>	05.690
INVESTMENT	' <u>S</u>	•					
The following is		investments	as of July 31:				
	· • · · · · · · · · · · · · · · · · · ·	2020				2019	<u> </u>
	•						•
`	Cont	Fair Market	Unrealized Gains		Cost	Fair Market Value	Unrealized Gains
	Cost	Value	Gains		Cost	value	Qailis
Mutual Funds	\$ <u>8,611,376</u>	\$ <u>9.102,421</u>	\$ <u>491.045</u>	5	\$ <u>8.313.068</u>	\$ <u>8.405.690</u>	\$ <u>92.622</u>
The activities of the Organization's investment account are summarized as follows:							
				2020	2	<u> 2019</u>	
	Fair Value - B			3,405,		\$9,085,663	
	Dividends a Sale of Inve	and Capital G	ains	298,	308	307,794 (1,000,000)	
	Jaic Of HIVE	Juneins ,				(.,000,000)	

398,423

\$9,102,421

12,233 \$8,405,690

Unrealized Gains

Fair Value - End of Year

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

### JULY 31, 2020 AND 2019

# NOTE 5: AVAILABILITY AND LIQUIDITY

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

	<u>2020</u>	<u>2019</u> .
Cash and Cash Equivalents	\$ 6,456,196	\$ 6,986,538
Investments	9,102,421	8,405,690
Contracts Receivable	3,346,435	3,488,413
Accounts Receivable	721,595	<u>821,565</u>
Total financial assets available within one year	\$ <u>19,626,647</u>	\$ <u>19,702,206</u>

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

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

## NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt as of July 31:	<u>2020</u>	<u> 2019</u>
SNHS, Inc.	•	
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.000%. SNHS, Inc. is currently negotiating with the City of Manchester to write off this debt.	\$ 11,275	\$ 11,275
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in fixed monthly principal installments of \$1,833 plus interest through 2020. The note was refinanced on October 1, 2020, payable in monthly installments of \$2,182 plus interest through 2030. Interest is	·	
at 4.000% at July 31, 2020 and 2019.	<u>218,502</u>	238,669
<u>Subtotal</u>	\$ <u>229,777</u>	\$ <u>249,944</u>

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

# JULY 31, 2020 AND 2019

NOTE 6: LONG-TERM DEBT (Continued)		
· · · · · · · · · · · · · · · · · · ·	<u>2020</u>	<u>2019</u>
Subtotal Carried Forward	\$ <u>229,777</u>	\$ <u>249,944</u>
SNHS Management Corporation		
Mortgage payable to New Hampshire Housing Authority secured by real estate located on Pleasant St., Epping, NH, payable in monthly installments of \$1,084 including interest through 2042. Interest is at 3.500%.	194,418	200,514
Mortgage payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.000%, forgiven annually.	900,000	900,000
Note payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.000%, forgiven annually.	20,000	20,000
Mortgage payable to New Hampshire Community Loan Fund secured by real estate located on, Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.000%, forgiven annually.	250,000	250,000
Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 40 years. Interest is at 0.000%.	170,000	170,000
Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in fixed monthly principal installments of \$2,613 plus interest through 2021. Interest is at 2.906% and 4.980% at July 31, 2020 and 2019.	26,131	57,487
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located on Crystal Ave., Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	373,238	396,455
Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH, payable in monthly installments of \$3,327 including interest through 2033. Interest is at 7.000%.	342,777	<u>358,114</u>
Subtotal	\$ <u>2,506,341</u>	\$ <u>2,602,514</u>

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

# JULY 31, 2020 AND 2019

NOTE 6:	LONG-TERM DEBT (Continued)	<u> 2020</u>	<u>2019</u>
	Subtotal Carried Forward	\$ <u>2,506,341</u>	\$ <u>2,602,514</u>
	Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.	392,924	392,924
	Mortgage payable to New Hampshire Housing Authority secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.000%.  Less: Current Portion	150,000 3,049,265 100,012	
	Long-term debt, net of current portion	\$ <u>2,949,253</u>	\$3.036.025
	Principal maturities of long-term debt are as follows as of July	y 31:	
	2021 2022 2023 2024 2025 Thereafter	\$ 100,012 68,662 72,391 76,332 80,502 2,651,366	
	Total	\$ <u>3.049,265</u>	•

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

### JULY 31, 2020 AND 2019

#### NOTE 7: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2020 and 2019 equaled \$681,354 and \$686,840, respectively. The leases expire at various times through August 2022. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms.

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

2021	\$ 105,268
2022	12,700
2023	575
Total	\$ <u>118.543</u>

### NOTE 8: RETIREMENT BENEFITS

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 1% of their wages, while the Organization contributes 10% of their wages. The pension expense for the years ended July 31, 2020 and 2019 was \$940,492 and \$861,928, respectively.

#### NOTE 9: RISKS AND UNCERTAINTIES

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

### NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES

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

#### Cotton Mill Square

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

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

### JULY 31, 2020 AND 2019

### NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

#### Cotton Mill Square (Continued)

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

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2020 and 2019. SNHS Management Corporation feels that it is extremely unlikely that the Project will fall into noncompliance in future periods. Therefore, SNHS Management Corporation has not recorded any contingent receivable or liability related to this transaction. The note repayment is accelerated if the units fall out of compliance.

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

#### J. Brown Homestead Property

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

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

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

This mortgage lien has no scheduled principal or interest payments and is forgivable at a rate of 5% each year of the benefit period until it is completely forgiven in year 2019. The value of this lien at July 31, 2020 and 2019 is \$0 and \$30,221, respectively. SNHS has no plans to sell or transfer this property. Therefore, the contingent mortgage lien liability has not been included in the financial statements.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

JULY 31, 2020 AND 2019

# NOTE 10: CONTINGENCIES AND CONTINGENT LIABILITIES (Continued)

### Coronavirus Pandemic

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

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

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A. Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

# INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate as of and for the years ended July 31, 2020 and 2019, and our report thereon dated February 8, 2021, which contained an unmodified opinion on those combined financial statements, appears on page 1. Our audits were performed for the purpose of forming an opinion on the combined financial statements as a whole.

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

Ouellette & Associates, P.A.

Certified Public Accountants

February 8, 2021 Lewiston, Maine

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINING SCHEDULE OF FINANCIAL POSITION JULY 31, 2020

01311 311 31

	SNHS, Inc.		SNHS Management Corporation	_ Sub-Total	Elimination	Total
	ASSE	TS				
CURRENT ASSETS			•			
Cash	\$ 70.76	0 \$	6,385.436	\$ 6,456,196	<b>s</b> -	\$ 6,456,196
Investments		-	9,102,421	9,102,421	-	9,102,421
Contracts receivable	3,100,47	5	245,960	3,346,435	-	3,346,435
Accounts receivable		-	721,595	721,595	-	721,595
Prepaid expenses	96,28	5	63,557	159,842	-	159,842
Due from other corporations	2,755,70		(108,554)	2,647,155	(2,647,155)	<del></del>
Total current assets	6,023,22	<u>9</u>	16,410,415	22,433,644	(2,647,155)	19,786,489
FIXED ASSETS						
Land	619,91	0	2,431,008	3,050.918	•	3,050,918
Buildings and improvements	2,044,34	0	11,266,226	13,310,566	-	13,310,566
Vehicles and equipment	1,237,24		264,707	1,501,951		1,501,951
Total fixed assets	3,901,49	4	13,961,941	17,863,435	·	17,863,435
Less - accumulated depreciation	1,527,06	7	4,202,884	5,729.951	-	5,729,951
Net fixed assets	2,374,42	7	9,759,057	12,133,484		12,133,484
OTHER ACCETS						
OTHER ASSETS Restricted cash	32,32	ı	425,362	457,683	-	457,683
TOTAL ASSETS	\$ 8,429,97	7 S	26 594 834	\$ 35,024.811	\$ (2,647,155)	\$ 32,377,656
	BILITIES AN					
CURRENT LIABILITIES	\$ 26,45		73,554	\$ 100,012	s -	\$ 100,012
Current portion of long-term debt	\$ 20.43 665,59		63,502	729,100	.p	729,100
Accounts payable	271,96		817,716	1,089,681		1,089,681
Accrued payroll and payroll taxes	271,90	·J	470,301	470,301	_	470,301
Accrued compensated absences	51,27	-	1,736	53,011	_	53,011
Accrued other liabilities	216,80		119,999	336,800		336,800
Refundable advances			119,999	180,479	-	180,479
Over applied overhead	180,47		51.220	83,030		83.030
Tenant security deposits	28,71		54,320		(2.647.155)	05,050
Due to other corporations	1,451,91		1,195,240	2,647,155	(2,647,155)	3,042,414
Total current liabilities	2,893,20	<u> </u>	2,796,368	5,689,569	(2,047,155)	3,042,414
LONG-TERM LIABILITIES						
Long-term debt, less current portion	203,31	9	2,745,934	2,949,253		2,949,253
TOTAL LIABILITIES	3,096,52	.0	5.542,302	8,638,822	(2,647,155)	5,991,667
NET ASSETS WITHOUT DONOR RESTRICTIONS	5,333,45	7	21,052,532	26,385,989		26,385,989
TOTAL LIABILITIES AND NET ASSETS	\$ 8,429,97	7 \$	26,594,834	\$ 35,024,811	\$ (2,647,155)	\$ 32,377,656

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINING SCHEDULE OF ACTIVITIES FOR THE YEAR ENDED JULY 31, 2020

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination_	Total
REVENUES, GAINS AND OTHER SUPPORT			- <del>-</del>		<del></del>
Grant/contract revenue	\$ 38,425,444	\$ 144,980	\$ 38,570,424	\$ (325,655)	\$ 38,244,769
Program service fees	17,400	779,105	796,505	•	796,505
Local funding	•	244,926	244,926	-	244,926
Rental income	-	1,191,263	1,191,263	-	1,191,263
Gifts and contributions	131,706	70,133	201,839	•	201,839
Interest Income	177	302,423	302,600	•	302,600
Unrealized gain on investments		398,423	398,423	•	398,423
In-kind	1,472,831	-	1,472,831	(1,472,831)	•
Miscellaneous	393,809	201.686	595,495	(133,204)	462,291
TOTAL REVENUES, GAINS AND OTHER SUPPORT	40,441,367	3,332,939	43,774,306	(1,931,690)	41,842,616
EXPENSES					
Program services:					
Child Development	10,842,143	-	10,842,143	(1,512,112)	9,330,031
Community Services	1,557,690	-	1,557,690	(52,270)	1,505,420
Economic and Workforce Dev.	7,490,571		7,490,571	(40,310)	7,450,261
Energy	12,740,013		12,740,013	(88,503)	12,651,510
Language and Literacy	430,934	-	430,934	-	430,934
Housing and Homeless	490,824	-	490,824	•	490,824
Nutrition and Health	2,317,606	-	2,317,606	(10,048)	2,307,558
Special Projects	1,879,743		1,879,743	(3,317)	1,876,426
Volunteer Services	127,449		127,449	-	127,449
SNHS Management Corporation	-	2,672,183	2,672,183	(224,475)	2,447,708
Total program services	37,876,973	2,672,183	40,549,156	(1,931,035)	38,618,121
Support services:				•	
Management and general	1,877,552	-	1,877,552	(655)	1,876,897
TOTAL EXPENSES	39,754,525	2,672,183	42,426,708	(1,931,690)	40,495,018
CHANGE IN NET ASSETS	686,842	660,756	1,347,598	-	1,347,598
NET ASSETS - BEGINNING OF YEAR	4,646,615	20,391,776	25,038,391		25,038,391
NET ASSETS - END OF YEAR	\$ 5,333,457	<b>\$</b> 21,052,532	\$ 26,385,989	s <u>-</u>	\$ 26,385,989

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

State of NH Governor's Office of Strategic Initiatives		
Headstart Program		
For the Period		
August 1, 2019 to July 31, 2020		
Fund # 305		
REVENUES		
Program funding	\$	5,673,912
In-kind		1,296,196
Allocated corporate unrestricted revenue	<u> </u>	(232,744)
· Total revenue		6,737,364
EXPENSES		•
Payroll	•	2,935,664
Payroll taxes		222,088
Fringe benefits		915,047
Workers comp. insurance		68,815
Retirement benefits		169,897
Consultant and contractual		21,717
Travel and transportation		40,971
Occupancy		275,640
Advertising		1,395
Supplies		188,445
Equip. rentals and maintenance		2,445
Insurance		14,562
Telephone		33,811
Postage		1,418
Printing and publications		2,931
Depreciation		12,210
Assistance to clients		5,850
Other expense		55,126
Miscellaneous		7,141
In-kind		1,296,196
·Administrative costs		465,995
Total expenses		6,737,364
Excess of expenses over revenue	\$	•

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

State of NH Governor's Office of Strategic Initiatives
LIHEAP Program
For the Period
October 1, 2019 to July 31, 2020
Fund # 630-20

REVENUES .	
Program funding	\$ 9,024,873
Other revenue	7,267
Allocated corporate unrestricted revenue	 2,466
Total revenue	 9,034,606
EXPENSES	202 021
Payroli	393,031
Payroll taxes	29,952
Fringe benefits	138,744
Workers comp. insurance	1,200
Retirement benefits	20,705
Consultant and contractual	20,146
Travel and transportation	5,040
Conference and meetings	27
Occupancy	43,485
Advertising	150
Supplies	26,083
Equip. rentals and maintenance	2,783
Insurance	1,509
Telephone	14,212
Postage	18,345
Subscriptions	262
Program support	30,381
Depreciation	2,404
Assistance to clients	8,213,248
Miscellaneous	812
Administrative costs	72,087
Total expenses	 9,034,606
Excess of expenses over revenue	\$ · •

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

### FOR THE YEAR ENDED JULY 31, 2020

State of NH Governor's Office of Strategic Initiatives LIHEAP Program For the Period August 1, 2019 to September 30, 2019 Fund # 630-19

REVENUES.	
Program funding	\$ 173,486
Total revenue	173,486
EXPENSES	•
Payroll	77,520
Payroll taxes	6,104
Fringe benefits	31,195
Workers comp. insurance	218
Retirement benefits	4,196
Consultant and contractual	6,373
Travel and transportation	1,036
Conference and meetings	. 15
Occupancy	10,114
Advertising	25
Supplies	5,720
Insurance	702
Telephone	2,001
Postage	786
Program support	7,165
Printing and publications	483
Assistance to clients	13,190
Miscellaneous	155
Administrative costs	6,488
Total expenses	173,486
Excess of expenses over revenue	\$

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

State of NH Governor's Office of Strategic Initiatives
Early Headstart Program
For the Period
August 1, 2019 to July 31, 2020
Fund # 300

REVENUES	
Program funding	\$ 1,488,459
In-kind	116,095
Allocated corporate unrestricted revenue	(105,146)
Total revenue	1,499,408
EXPENSES	
Payroll	739,965
Payroll taxes	56,426
Fringe benefits	192,055
Workers comp. insurance	17,331
Retirement benefits	39,757
Consultant and contractual	3,481
Travel and transportation	4,761
Occupancy	80,061
Advertising	200
Supplies	39,910
Equip, rentals and maintenance	1,091
Insurance	2,837
Telephone	31,533
Postage '	45
Printing and publications	842
Interest	9,529
Depreciation	24,953
Other expense	17,737
Miscellaneous	3,417
In-kind	116,095
Administrative costs	117,382
Total expenses	1,499,408
Excess of expenses over revenue	\$ -

### SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

### FOR THE YEAR ENDED JULY 31, 2020

# Electric Energy Assistance

For the Period August 1, 2019 to July 31, 2020 Fund # 665

REVENUES		
Other revenue	\$	812,431
	Ð	9,845
Allocated corporate unrestricted revenue  Total revenue		822,276
1 Otal revenue	<del></del>	022,270
EXPENSES	•	-
Payroll		423,007
Payroll taxes		32,553
Fringe benefits		140,031
Workers comp. insurance		1,484
Retirement benefits		18,531
Consultant and contractual		23,656
Travel and transportation		3,236
Conference and meetings		42
Occupancy		51,313
Advertising		175
Supplies		30,428
Equip. rentals and maintenance		3,088
Insurance		2,033
Telephone		11,805
Postage		10,894
Subscriptions		262
Depreciation		787
Miscellaneous		443
Administrative costs		68,508
Total expenses		822,276
Excess of expenses over revenue	\$	

# WHISPERING PINES II

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

# STATEMENTS OF FINANCIAL POSITION

# JULY 31, 2020 AND 2019

ASSETS		
	2020	2019
CURRENT ASSETS Cash - Operations Prepaid Expenses	\$ 15,319 8,433	18,732
Total Current Assets	23,752	24,767
DEPOSITS HELD IN TRUST, FUNDED Tenant Security Deposits	11,484	13,294
RESTRICTED DEPOSITS AND FUNDED RESERVES Replacement Reserve Operating Reserve Tax Escrow Insurance Escrow Total Restricted Deposits and Funded Reserves	40,591 79,253 8,531 2,791 131,166	30,028 78,399 23,456 4,858 136,741
RENTAL PROPERTY  Land  Building and Building Improvements  Total Rental Property  Less Accumulated Depreciation  Net Rental Property	166,600 580,758 747,358 59,301 688,057	166,600 580,758 747,358 43,447 703,911
TOTAL ASSETS	\$ 854,459	\$ 878,713
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES  Current Portion of Mortgage Loan Payable Accounts Payable Accrued Expenses  Total Current Liabilities	\$ 6,312 5,548 205 12,065	\$ 6,096 1,734 944 8,774
DEPOSIT LIABILITIES Tenant Security Deposit Liability	11,484	13,294
LONG-TERM LIABILITIES  Due to Affiliate  Mortgage Loan Payable, Net of Current Portion  Total Long-Term Liabilities	18,312 188,106 206,418	32,103 194,418 226,521
Total Liabilities	229,967	248,589
NET ASSETS WITHOUT DONOR RESTRICTIONS	624,492	630,124
TOTAL LIABILITIES AND NET ASSETS	\$ 854,459	\$ 878,713

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

# STATEMENTS OF ACTIVITIES

# FOR THE YEARS ENDED JULY 31, 2020 AND 2019

	;	2020	2019		
RENTAL OPERATIONS					
Income.		•			
Tenant Rental Income	\$	171,842	\$	172,681	
Laundry Income		2,275		2,235	
Other Income	•	1,466		1,470	
Interest Income - Unrestricted		14		15	
Interest Income - Restricted		1,345		2,490	
Total Income		176,942		178,891	
Expenses (See Schedule)				·	
Administrative		42,309		50,777	
Utilities		42,448		43,570	
Maintenance		39,165		41,670	
Depreciation		15,853		15,380	
Interest - NHHFA Mortgage Note		6,921		7,130	
General Expenses		35,878		33,608	
Total Expenses		182,574		192,135	
CHANGE IN NET ASSETS		(5,632)		(13,244)	
NET ASSETS - BEGINNING OF YEAR		630,124		643,368	
NET ASSETS - END OF YEAR	_ <b>S</b> .	624,492	\$	630,124	

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

### SCHEDULES OF RENTAL OPERATIONS EXPENSES

# FOR THE YEARS ENDED JULY 31, 2020 AND 2019

EXPENSES:		2020	2019		
Administrative	•				
Management Fees	\$	14,400	\$	14,400	
Salaries and Wages	•	16,704		20,002	
Fringe Benefits		4,701		3,415	
Investment Fee				6,120	
Telephone		2,953		3,128	
Other Administrative Expense		3,551		3,712	
TOTAL ADMINISTRATIVE EXPENSE		42,309		50,777	
<u>Utilities</u>			•		
Electricity		20,098		19,750	
Fuel		9,677		13,124	
Water and Sewer		11,613	10,214		
Other Utility Expense		1,060		482	
TOTAL UTILITY EXPENSE	<u> </u>	42,448		43,570	
Maintenance					
Custodial Supplies		318		692	
Trash Removal		2,064	,	2,160	
Snow Removal		10,951	•	10,296	
Grounds/Landscaping		17		-	
Elevator Repairs and Contract		5,045		2,764	
Repairs (Materials)		17,218		25,758	
Operation (Contract)		3,552		<u> </u>	
TOTAL MAINTENANCE EXPENSE		39,165		41,670	
Depreciation		15,853		15,380	
Interest - NHHFA Mortgage Note		6,921		7,130	
General Expenses					
Real Estate Taxes		26,490		24,293	
Payroll Taxes		1,273		1,612	
Retirement Benefits		1,670		1,871	
Workman's Compensation		915		1,064	
Insurance		5,530		4,768	
TOTAL GENERAL EXPENSES		35,878		33,608	
TOTAL EXPENSES	· <u>\$</u>	182,574		192,135	

### WHISPERING PINES II

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

# SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

SOURCE OF FUNDS	
Rental Operations	
Income	
Tenant Paid Rent	\$ 148,881 22,961
HAP Rent Subsidy	\$ 171,842
Total Rental Income Service Income	2,275
Interest Income	14
Commercial Income	
Other Income	1,466
Total Rental Operations Receipts	175,597_
Expenses	45.446
Administrative Utilities	<u>45,446</u> 42,448
Maintenance	35,351
Interest - NHHFA Mortgage Note	6,921
Interest - Other Notes	36 979
' General Other	35,878
Total Rental Operations Disbursements	(166,044)
Cash Provided by Rental Operations	9,553
Amortization of Mortgage	6,095
Cash Provided by Rental Operations	2.450
After Debt Service	3,458
OTHER RECEIPTS	
Due to Management Agent	(13,791)
Owner Advances	<u></u>
Transfer from Restricted Cash Reserves	50,659
and Escrows	36,868
OTHER DISBURSEMENTS OR TRANSFERS	
Transfers to Restricted Cash Reserves	43,739
and Escrows	
Purchase of Fixed Assets	
Repayment of Owner Advances Other Partnership Expenses	<del></del> ,
Transfers to Tenant Security Deposit Account	·
	43,739
Net Increase or (Decrease) in Project Account Cash	(3,413)
Project Account Cash Balance at Beginning of Year	18,732
Project Account Cash Balance at End of Year	15,319
Composition of Project Account Cash	
Balance at End of Year	15,319
Petty Cash	<del></del>
Unrestricted Reserve (if applicable)	
Decorating Reserve	<del></del>
Operating Reserve	<u> </u>
Other Reserve	<del></del>
Total Petty Cash and Unrestricted Reserves	
Total Project Account Cash	\$ 15,319
at End of Year	3 13,319

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

# SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

SOURCE OF FUNDS		
Rental Operations		
income	# 153.4F1	
Tenant Paid Rent HAP Rent Subsidy	\$ 153,454 19,736	
Total Rental Income	17,750	\$ 173,190
Service Income	2,235	3 (12,170
Interest Income	15	
Commercial Income	1,470	
Other Income	1,470	176.010
Total Rental Operations Receipts		176,910
Expenses Administrative	49,895	
Utilities	43,570	
Maintenance	42,665	
Interest - NHHFA Mortgage Note	<u>7,130</u>	
Interest - Other Notes General	33,608	
Other	-	
Total Rental Operations Disbursements		(176,868)
Cash Provided by Rental Operations		42
Amortization of Mortgage	5,886	
Cash Provided by Rental Operations After Debt Service		(5,844)
Alici Debi service		(3,044)
OTHER RECEIPTS		
Due to Management Agent	16,156	
Owner Advances		
Transfer from Restricted Cash Reserves	46,320	
and Escrows	-	62,476
OTHER DISBURSEMENTS OR TRANSFERS		
Transfers to Restricted Cash Reserves	55,176	
and Escrows		
Purchase of Fixed Assets Repayment of Owner Advances	11,359	
Other Partnership Expenses	<del></del>	
Transfers to Tenant Security Deposit Account	<del>-</del> .	
•	<del></del>	66:535
Net Increase or (Decrease) in Project Account Cash		(9,903)
Project Account Cash Balance at Beginning of Year		28,635 18,732
Project Account Cash Balance at End of Year		18,732
Composition of Project Account Cash		
Balance at End of Year		18,732
D (1. )		
Petty Cash	-	
Unrestricted Reserve (if applicable)		
Decorating Reserve	-	
Operating Reserve	-	
Other Reserve	<del></del>	•
Total Petry Cash and Unrestricted Reserves		-
Total Project Account Cash		fr 10.773
at End of Year		\$ 18,732

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

### SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

Description of Fund		Balance ginning of <u>Period</u>	Deposits Transfers From Operations Account		Interest <u>Earned</u>		Withdrawals Transfers to Operations Account		Balance End of <u>Period</u>	
Restricted Accounts:										•
Insurance Escrow	\$	4,858	\$	4,767	\$	. 39	\$	6,873	\$	2,791
Tax Escrow		23,456		28,772		89		43,786		8,531
Replacement Reserve		30,028		10,200		363		<u>-</u> , ,		40,591
Operating Reserve		78,399		-		854		<u>-</u>		79,253
Total Restricted Cash Reserves and Escrows	\$ 	136,741 ULE OF SU	\$ JRPL	43,739 US CASH	\$ CAL	1,345 CULATIO	\$ 	50,659	\$	131,166
SCHEDULE OF SURPLUS CASH CALCULATION  JULY 31, 2020										
NET LOSS									\$	(5,632)
ADD: DEPRECIATION								15,853		
DEDUCT REQUIRED PRINCIPAL REPAYMENTS								6,095		
DEDUCT REQUIRED PAYMENTS TO										
REPLACEMENT RESERVES							10,200			
ADD/DEDUCT NHHFA APPROVED ITEMS  Repair and Maintenance Expenses Reimbursed Through Replacement Reserves										
SURPLUS CASH (DEFI	CIT)									(6,074)

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

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

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

#### STATEMENTS OF FINANCIAL POSITION

#### JULY 31, 2020 AND 2019

ASSETS		
	2020	2019
CURRENT ASSETS Cash - Operations	\$ 19,889	\$ 17,001
Prepaid Expenses	9,178	6,880
Total Current Assets	29,067	23,881
DEPOSITS HELD IN TRUST, FUNDED Tenant Security Deposits	16,316	15,764
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	84,264	154,554
Operating Reserve	69,966	96,431
Tax Escrow	6,548	6,543
Total Restricted Deposits and Funded Reserves	160,778	257,528
·	<u> </u>	·
RENTAL PROPERTY	176,000	176,000
Land Duilding and Building Improvements	1,157,330	1,071,375
Building and Building Improvements  Total Rental Property	1,333,330	1,247,375
Less Accumulated Depreciation	121,276	89,879
Net Rental Property	1,212,054	1,157,496
, , , , , , , , , , , , , , , , , , ,		
TOTAL ASSETS	\$ 1,418,215	\$ 1,454,669
LIABILITIES AND NET ASSET	S	
CURRENT LIABILITIES		
Accounts Payable	\$ 2,908	\$ 1,355
Accrued Expenses	714	430
Total Current Liabilities	3,622	1,785
Total Current Elabilities		1,705
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	16,332	15,781
LONG-TERM LIABILITIES		
Due to Affiliate	45,834	45,617
Mortgage Loan Payable, Net of Current Portion	1,170,000	1,170,000
Total Long-Term Liabilities	1,215,834	1,215,617
Total Liabilities	1,235,788	1,233,183
NET ASSETS WITHOUT DONOR RESTRICTIONS	182,427	221,486
	<del></del>	\$ 1,454,669
TOTAL LIABILITIES.AND NET ASSETS	\$ 1,418,215	\$ 1,434,009

#### STATEMENTS OF ACTIVITIES

#### FOR THE YEARS ENDED JULY 31, 2020 AND 2019

	2020	2019
RENTAL OPERATIONS		
Income		
Tenant Rental Income	\$ 209,157	\$ 208,237
Laundry Income	1,355	1,274
Other Income	150	-
Interest Income - Unrestricted	21	15
Interest Income - Restricted	124_	175
Total Income	210,807	209,701
Expenses (See Schedule)		
Administrative	60,452	71,428
Utilities	59,251	59,196
Maintenance	66,329	59,672
Depreciation	31,397	27,458
General Expenses	32,437	29,058
Total Expenses	249,866	246,812
CHANGE IN NET ASSETS	(39,059)	(37,111)
NET ASSETS - BEGINNING OF YEAR	221,486	258,597
NET ASSETS - END OF YEAR	\$ 182,427	\$ 221,486

#### SCHEDULES OF RENTAL OPERATIONS EXPENSES

#### FOR THE YEARS ENDED JULY 31, 2020 AND 2019

EXPENSES:	2020		2019
Administrative			
Advertising	\$ 25	\$	350
Management Fees	17,688		17,688
Salaries and Wages	28,918		31,953
Fringe Benefits	8,636		10,362
Audit and Accounting Expense	-		400
Legal Expenses	446		253
Telephone	1,352		1,431
Other Administrative Expense	3,387		8,991
TOTAL ADMINISTRATIVE EXPENSE	60,452		71,428
<u>Utilities</u>			
Electricity	32,400		33,814
Fuel	15,602	•	15,853
Water and Sewer	10,067		8,733
Other Utility Expense	1,182		796
TOTAL UTILITY EXPENSE	59,251		59,196
Maintenance	•		_
Custodial Supplies	689		1,726
Trash Removal	2,617		3,615
Snow Removal	4,170		4,242
Grounds/Landscaping	-		3,100
Elevator Repairs and Contract	6,047		4,835
Repairs (Materials)	48,763		42,154
Repairs (Contract)	 4,043		-
TOTAL MAINTENANCE EXPENSE	 66,329	·	59,672
<u>Depreciation</u>	31,397		27,458
General Expenses			
Real Estate Taxes	20,974		17,040
Payroll Taxes	2,225		2,613
Workman's Compensation	827		1,102
Insurance	8,411		8,303
TOTAL GENERAL EXPENSES	32,437		29,058
TOTAL EXPENSES	 249,866		246,812

### SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

SOURCE OF FUNDS		•	
Rental Operations			
Income			
Tenant Paid Rent HAP Rent Subsidy		\$ 180,736 28,421	
•	•		
Total Rental Income			209,157
Service Income Interest Income	,	1,355	
Commercial Income			
Other Income		150	
Total Rental Operations Receipts			210,683
•		<del></del>	210,083
Expenses Administrative		62,467	
Utilities		59,251	
Maintenance		64,776	
Interest - NHHFA Mortgage Note			
Interest - Other Notes	•	-	
General		32,437	
Other ·		•	
Total Rental Operations Disbursements			218,931)
Cash Provided by Rental Operations		<del></del>	(8,248)
Amortization of Mortgage			
Cash Provided by Rental Operations		<del></del>	
After Debt Service			(8,248)
	•		
OTHER RECEIPTS			
Due to Management Agent		217_	
Owner Advances	•	<u> </u>	
Transfer from Restricted Cash Reserves		112,474	
and Escrows		<u>·</u>	
OTHER DESIREPLENTS OF TRANSPERS			112,691
OTHER DISBURSEMENTS OR TRANSFERS	•		
Transfers to Restricted Cash Reserves		15,600	
and Escrows			
Purchase of Fixed Assets		85,955	
Repayment of Owner Advances Other Partnership Expenses		<del></del>	
Transfers to Tenant Security Deposit Account		-	
Transiers to Tenant Security Deposit Account		<del></del>	
•	•		101,555
	•		
Net Increase or (Decrease) in Project Account Cash			2,888
Project Account Cash Balance at Beginning of Year Project Account Cash Balance at End of Year	•		17,001
Froject Account Cash Dalance at End of Jean			19,889
Composition of Project Account Cash		•	
Balance at End of Year			19.889
			17,007
Petty Cash		-	
Unrestricted Reserve (if applicable)			
Decorating Reserve		<u> </u>	
Operating Reserve			
Other Reserve		· <del></del>	
Total Boths Cach and Linconsisted Basesses			
Total Petty Cash and Unrestricted Reserves		<del></del>	
Total Project Account Cash			
at End of Year		s	19,889
		<u></u>	- ,

### SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

	TOR THE TERM SEE		
SOURCE OF FUNDS .			
Rental Operations			
Income			
Tenant Paid Rent		<u>\$ 177,82</u> 30,41	<del></del>
HAP Rent Subsidy			<del>-</del>
Total Rental Income		1,27	\$ 208,237
Service Income			
Interest Income  Commercial Income			<u> </u>
Other Income	•	<del></del>	<del>-</del>
Total Rental Operations Receipts			209.526
Expenses*			•
Administrative		69,54	
Utilities		59,19 61,86	<del></del>
Maintenance	nana Nota		<u>*</u>
Interest - NHHFA Mortg	gage Note	<del></del>	<del>_</del>
General		29,05	8
Other		·	<del>_</del> .
Total Rental Operations Disbursements			(219,659)
Cash Provided by Rental Operations			(10,133)
Amortization of Mortgage			_
Cash Provided by Rental Operations			(10,133)
After Debt Service			
OTHER RECEIPTS		·	
Due to Management Agent	•	4.96	0_
Owner Advances			
Transfer from Restricted Cash Reserves		112,47	<u> 4_</u>
and Escrows		<u></u>	117,434
OTHER DISBURSEMENTS OR TRA	ANSFERS		<del></del>
Transfers to Restricted Cash Reserves		15,60	00
and Escrows			<u> </u>
Purchase of Fixed Assets		·	_
Repayment of Owner Advances		<del></del>	<del>_</del>
Other Partnership Expenses Transfers to Tenant Security Deposit Ac	count		<del>_</del>
Transiers to Terror Security Supposition	·		15,600
			<del></del>
Net Increase or (Decrease) in Project Ac	count Cash		91,701
Project Account Cash Balance at Begins	ning of Year		37,774
Project Account Cash Balance at End of	f Year		129,475
G & Decient Account Cash			
Composition of Project Account Cash Balance at End of Year			17.001_
3,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Petty Cash		<u>-</u>	<u></u>
Unrestricted Reserve (if applicable)			
Decorating Reserve			
Operating Reserve			<del></del>
Other Reserve			- <del>-</del>
Total Petty Cash and Unrestricted Reser	rves		· <del>·</del>
Total Project Account Cash			
at End of Year			\$ 17.001
· <del></del> -			

#### SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

Description of Fund		Balance ginning of <u>Period</u>	Tı Op	ransfers From erations ccount		erest erned	Tr O	ansfers to perations Account		Balance End of <u>Period</u>
Restricted Accounts:										
Tax Escrow	\$	6,543	\$.	-	\$	5	\$	-	\$	6,548
Replacement Reserve		154,554		15,600		65		85,955		84,264
Operating Reserve		96,431		-		54		26,519		69,966
Total Restricted Cash Reserves and Escrows SCH	\$ HED	257,528 ULE OF SU	<b>\$</b> JRPL	15,600 US CASH	\$ CALC	124 ULATIO	\$ 	112,474	<u>\$</u>	160,778
		J	IULY	31, 2020	-					
NET LOSS									\$	(39,059)
ADD: DEPRECIATION										31,397
DEDUCT REQUIRED PRINCIPAL REPAYMENTS							•			
DEDUCT REQUIRED PAYMENTS TO										
REPLACEMENT RESERVES					,		15,600			
ADD/DEDUCT NHHFA APPROVED ITEMS Repair and Maintenance Expenses Reimbursed Through Replacement Reserves					es		85,955			
SURPLUS CASH (DEFIC	CIT)								_\$_	62,693

#### SHERBURNE WOODS

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

#### STATEMENTS OF FINANCIAL POSITION

#### JULY 31, 2020 AND 2019

ASSETS		
	2020	2019
CURRENT ASSETS	\$ 100,810	\$ 91,630
Cash - Operations Prepaid Expenses	7,936	6,318
Total Current Assets	108,746	97,948
DEPOSITS HELD IN TRUST, FUNDED		
Tenant Security Deposits	14,871	15,855
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Replacement Reserve	153,325	124,871
Operating Reserve	67,842	67,111
Tax Escrow	5,927	11,877
Insurance Escrow	3,480	3,581
Total Restricted Deposits and Funded Reserves	230,574	207,440
RENTAL PROPERTY	•	
Land '	211,000	. 211,000
Building and Building Improvements	907,200	907,200
Total Rental Property	1,118,200	1,118,200
Less Accumulated Depreciation	52,355	28,775
Net Rental Property	1,065,845	1,089,425
TOTAL ASSETS	\$ 1,420,036	\$ 1,410,668
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Portion of Mortgage Loan Payable	\$ 16,453	\$ 15,344
Accounts Payable	370	4,240
Accrued Expenses	• '	194
Total Current Liabilities	16,823	19,778
DEPOSIT LIABILITIES		
Tenant Security Deposit Liability	14,822	15,805
LONG-TERM LIABILITIES		
Due to Affiliate	133,513	131,432
Mortgage Loan Payable, Net of Current Portion	869,248	885,694
Total Long-Term Liabilities	1,002,761	1,017,126
Total Liabilities	1,034,406	1,052,709
NET ASSETS WITHOUT DONOR RESTRICTIONS	385,630	357,959
TOTAL LIABILITIES AND NET ASSETS	\$ 1,420,036	\$ 1,410,668

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

#### STATEMENTS OF ACTIVITIES

#### FOR THE YEARS ENDED JULY 31, 2020 AND 2019

	2020	2019
RENTAL OPERATIONS	<del></del> -	• .
Income .		
Tenant Rental Income	\$ 250,537	\$ 260,808
Laundry Income	2,545	2,640
Other Income	1,084	1,070
Interest Income - Unrestricted	68	56 <sup>-</sup>
Interest Income - Restricted	2,320	3,633
Total Income	256,554	268,207
Expenses (See Schedule)		<u></u>
Administrative	44,581	38,625
Utilities	33,892	35,850
Maintenance	68,243	55,722
Depreciation	23,580	23,180
Interest - NHHFA Mortgage Note	24,582	25,616
General Expenses	34,005	31,348
Total Expenses	228,883	210,341
CHANGE IN NET ASSETS	27,671	57,866
NET ASSETS - BEGINNING OF YEAR	357,959	300,093
NET ASSETS - END OF YEAR	\$ 385,630	\$ 357,959

#### SHERBURNE WOODS

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

#### SCHEDULES OF RENTAL OPERATIONS EXPENSES

#### FOR THE YEARS ENDED JULY 31, 2020 AND 2019

EXPENSES:	2020	2019
Administrative		
Advertising	\$ 150	<b>\$</b> 125
Management Fees	18,000	20,872
Salaries and Wages	16,085	8,526
Fringe Benefits	4,911	3,021
Audit and Accounting Expense	-	. 75
Telephone	2,299	2,291
Other Administrative Expense	3,136	3,715
TOTAL ADMINISTRATIVE EXPENSE	44,581	38,625
<u>Utilities</u>		
Electricity	20,299	20,577
Fuel .	9,276	8,898
Water and Sewer	2,425	4,597
Other Utility Expense	1,892	1,778
TOTAL UTILITY EXPENSE	33,892	35,850
Maintenance		
Custodial Supplies	121	-
Trash Removal	3,170	1,523
Snow Removal	21,724	25,123
Grounds/Landscaping	•	292
Repairs (Materials)	43,228	28,784
- TOTAL MAINTENANCE EXPENSE	68,243	55,722
Depreciation	23,580	23,180
Interest - NHHFA Mortgage Note	24,582	25,616
General Expenses		
Real Estate Taxes	26,673	25,184
Payroll Taxes	1,237	714
Workman's Compensation	788	454
Retirement benefits	276	228
Insurance	5,031	4,768
TOTAL GENERAL EXPENSES	34,005	31,348
TOTAL EXPENSES	\$ 228,883	\$ 210,341

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

### SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

SOURCE OF FUNDS			
Rental Operations			
Income		\$ 113,921	
Tenant Paid Rent HAP Rent Subsidy		136,616	
Total Rental Income			\$ 250,537
Service Income		<u>2,545</u> .	
Interest Income Commercial Income			
Other Income	•	1,084	
Total Rental Operations Receipts			254,234
Expenses Administrative		46,393	
Utilities		33,892	
Maintenance		72.113	
Interest - NHHFA Mortgage Note Interest - Other Notes		24,582	
General		34,005	
Other	•	<del>-</del>	(210.005)
Total Rental Operations Disbursements			<u>(210,985)</u> 43,249
Cash Provided by Rental Operations Amortization of Mortgage		15,337	
Cash Provided by Rental Operations	-		27,912
After Debt Service			27,912
OTHER RECEIPTS			
Due to Management Agent		<u> </u>	•
Owner Advances Transfer from Restricted Cash Reserves		37,340	•
and Escrows	•		27.240
OTHER DISBURSEMENTS OR TRANSFERS			37,340
Transfers to Restricted Cash Reserves		58,154	
and Escrows		•	
Purchase of Fixed Assets Repayment of Owner Advances		. (2.081)	
Other Partnership Expenses		(1)	
Transfers to Tenant Security Deposit Account			
		•	56,072
Net Increase or (Decrease) in Project Account Cash			9,180
Project Account Cash Balance at Beginning of Year			91,630
Project Account Cash Balance at End of Year			100,810
Composition of Project Account Cash			100.010
Balance at End of Year		•	100,810
Petty Cash			
Unrestricted Reserve (if applicable)			
Decorating Reserve		-	•
Operating Reserve Other Reserve	•	<del></del>	
Total Petty Cash and Unrestricted Reserves			<del>-</del>
Total Project Account Cash		•	\$ 100,810
at End of Year			3 100,010

#### SHERBURNE WOODS

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

### SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

	10111110 101111101100 1001 1111011		
SOURCE OF FUNDS			
Rental Operations			
Income		- /	
Tenant Paid Rent · HAP Rent Subsidy	•.	\$ 119,235 141,573	
Total Rental Income			\$ 260,808
Service Income		2,640	
Interest Income		56	
Commercial Income Other Income		1,070	
Total Rental Operations Receipts			264,574
Expenses			
Administrative		38,243	
Utilities		<u>35,850</u> 53,892	
Maintenance Interest - NHHFA Mortgage Note		25,616	
Interest - Other Notes		-	
General		31,348	
Other		<del></del>	
Total Rental Operations Disbursements Cash Provided by Rental Operations			<u>(184,949)</u> 79,625
Amortization of Mortgage		14,302	- 77,025
Cash Provided by Rental Operations			
After Debt Service			65,323
OTHER RECEIPTS			
Due to Management Agent	·	<u> </u>	
Owner Advances		42.442	
Transfer from Restricted Cash Reserves and Escrows		43,443	
and Escrows		<del></del>	43,443
OTHER DISBURSEMENTS OR TRANSFERS			
Transfers to Restricted Cash Reserves		56,778	
and Escrows Purchase of Fixed Assets		12,000	•
Repayment of Owner Advances		5,266	
Other Partnership Expenses	•	50	
Transfers to Tenant Security Deposit Account		<u> </u>	
			74,094
Net Increase or (Decrease) in Project Account Cash			34,672
Project Account Cash Balance at Beginning of Year			56,958
Project Account Cash Balance at End of Year			91,630
Composition of Project Account Cash			
Balance at End of Year			91,630
Patry Cach		_	
Petty Cash			
Unrestricted Reserve (if applicable)		•	
Decorating, Reserve Operating Reserve		<del></del>	
Other Reserve			•
			_
Total Petty Cash and Unrestricted Reserves			
Total Project Account Cash		,	
at End of Year			\$ 91,630

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

#### SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

				•						
Description of Fund .			<u>Deposits</u> Transfers		Withdrawals					
		Balance ginning of <u>Period</u>	Οp	From perations		nterest Earned	Op	ensfers to perations account		Balance End of <u>Period</u>
Restricted Accounts:							`			
Insurance Escrow	\$	3,581	\$	5,077	\$	41	\$	5,219	\$	3,480
Tax Escrow		11,877		26,077		94		32,121		5,927
Replacement Reserve		124,871		27,000		1,454		-		153,325
Operating Reserve		67,111		-		731		•		67,842
Total Restricted Cash Reserves and Escrows		207,440	-	<u> </u>	\$	2,320	\$	37,340	\$	230,574
SCI	HED	ULE OF SU		.US CASH ′ 31, 2020	CAL	CULATIO	NC			
			101.1	31, 2020		,				
NET INCOME									\$	27,671
ADD: DEPRECIATION										23,580
DEDUCT REQUIRED PRINCIPAL REPAYMENTS								15,337		
DEDUCT REQUIRED PAYME	ENTS	s to								
REPLACEMENT RESERVE	S									27,000
ADD/DEDUCT NHHFA APPR Repair and Maintenance I			ourse	d Through	Repla	cement R	eserv	es		
SURPLUS CASH (DEFI	CIT)								_\$_	8,914

#### SHERBURNE WOODS

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

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

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

#### SOUTHERN NEW HAMPSHIRE SERVICES, INC.

The Community Action Partnership serving Hillsborough and Rockingham Counties Mailing Address: PO Box 5040, Manchester, NH 03108

40 Pine Street, Manchester, NH 03013

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

# List of Key Administrative Personnel November 2021

Title	Name	Annual Salary	Percentage	Amount
Executive Director	Donnalee Lozeau	\$196,178	0.00%	0
Deputy Director	Ryan Clouthier	\$122,304	0.00%	0
Chief Financial Officer	James Chaisson	\$137,137	0.00%	0
	,			



#### **DONNALEE LOZEAU**



### Community/Civic Involvement-Current

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



### Community/Civic Involvement-- Past

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

#### EXPERIENCE

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

#### **Executive Director/CEO**

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

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

#### Mayor

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

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

#### **Director of Program and Community Development**

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



### Past Community/Civic Involvement Continued



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

#### Education and Training

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



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

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

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

#### Committee Assignments:

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

#### Appointments:

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

### City Streets Restaurant, (1986-1991) City Streets Diner, (2000 – 2003) Nashua, NH Co-Owner/Operator

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

# RYAN CLOUTHIER



#### **OBJECTIVE**

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



#### **EXPERIENCE**

#### Deputy Director | Southern New Hampshire Services Inc.

FEB. 2018-PRESENT

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

### Energy and Housing Operations Director | Southern New Hampshire Services Inc. 2016 - 2018

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

### Energy Director | Southern New Hampshire Services Inc. 2013 - 2016

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

### Weatherization Director | Southern New Hampshire Services Inc. 2006-2013

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





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

#### Energy Auditor | Southern New Hampshire Services Inc.

2004 - 2006

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

#### Network Analyst | Genuity

2004 - 2006

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



#### **EDUCATION**

2000 NH Community Technical College

1994-1998: Dover High School

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



#### **SKILL'S**

- Problem solving
- · New Business Development
- Social Media
- Public Speaking
- Data Analysis/Analytical thinking
- Stratègic Planning
- · Operations Management
- Contract Negotiations
- · Team and Relationship building
- · Planning and forecasting

- · Budget and Financial management
- Leadership
- Community Assessment
- Computer skills specific to job include, TREAT, NEAT, OTTER, FAP/EAP Microsoft 365, PowerPoint, Outlook, Word, Excel, Web, EmpowOR and CSST and many others that can be beneficial.



#### **ACTIVITIES/ACCOMPLISHMENTS**

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



#### JAMES M. CHAISSON



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

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

#### PROFESSIONAL EXPEIRENCE

#### Southern New Hampshire Services, Manchester, NH

5/2009-Present

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

Chief Fiscal Officer

1/2017 to Present

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

Senior Accountant

5/2009-1/2017

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

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



#### WOOD STRUCTURES, INC. Biddeford, ME

2001-4/2009

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

Controller 2006-4/2009

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

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

#### Accounting Manager

2001-2006

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

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

#### VISHAY SPRAGUE, Sanford, ME

1978-2001

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

Plant Cost Accounting Manager	•	1997-2001
Division General Accounting Manager		1995-1997
Division Operation Accountant		1989-1995
Division Fixed Asset Accountant		1987-1989
Master Engineering Technician		1984-1987
Lead Production Technicián		1978-1984

**EDUCATION** 

