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Frank Edelblut  
Commissioner

Christine Brennan  
Deputy Commissioner

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
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Concord, NH 03301  
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October 3, 2023

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

**REQUESTED ACTION**

Authorize the Department of Education, Bureau of Vocational Rehabilitation (VR) to enter into a **sole source** contract with Northeast Deaf and Hard of Hearing Services (NDHHS) Concord, NH, (Vendor Code 159021), in an amount not to exceed \$257,848.56 to provide interpreter referral coordination for a VR staff member and VR customers interpreter assignments, effective upon Governor and Council approval through June 30, 2027. 100% Federal Funds.

Funds to support this request are available in the accounts titled VR Field Programs-Federal in FY 2024, FY2025, and are anticipated to be available in FY2026 and FY2027 upon the availability and continued appropriation of funds in the future operating budget with the ability to adjust encumbrances between State Fiscal years through the Budget Office, without further Governor and Council approval, if needed and justified.

	<u>FY 2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
06-56-56-565010-25380000-102-500731	\$49,950.00	\$66,600.00	\$69,264.00	\$72,034.56
Contracts for Program Services				

**EXPLANATION**

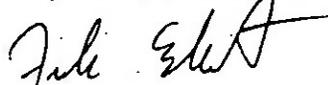
This request is **sole source** because NDHHS has established strong reliable relationships within the deaf community over many years. Given its specialized services and established track record, NDHHS is the reasonable choice in New Hampshire equipped to meet this underserved population's needs effectively. Therefore, the sole source procurement of services from NDHHS is recommended to ensure the continued high standard of support and empowerment of deaf, hard of hearing, and deafblind individuals in the state. NDHHS is a non-profit organization that has exclusive provision of a comprehensive range of services for deaf, hard of hearing, and deafblind individuals across multiple settings.

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
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NDHHS has a governing board that is controlled by persons with disabilities and provides the four core independent living services of advocacy, information and referral, skills training, and peer support counseling. The purpose of NDHHS is to promote life with independence for people who are deaf or hard of hearing who reside in the state, which makes them uniquely suited to provide service coordination and interpreter referral services, as well as continue the development of specialized services for individuals who are deaf.

Staff members of the bureau need to request interpreters for department business and VR customers need interpreters to accomplish employment related appointments and training. Interpreting coordination can occur for Deaf Commission meetings as well to allow for communication access. This is a crucial service for effective and timely communication for this population.

Respectfully Submitted,



Frank Edelblut  
Commissioner of Education

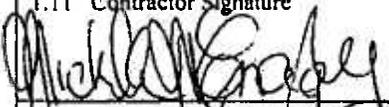
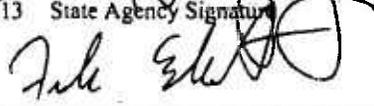
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Education (NHED)		1.2 State Agency Address 25 Hall Street Concord, NH 03301	
1.3 Contractor Name Northeast Deaf and Hard of Hearing Services, INC.		1.4 Contractor Address 56 Suncook Road Concord, NH 03301	
1.5 Contractor Phone Number (603) 463-0748	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date June 30, 2027	1.8 Price Limitation \$257,848.56
1.9 Contracting Officer for State Agency Lisa Hinson-Hatz		1.10 State Agency Telephone Number 603-419-0086	
1.11 Contractor Signature  Date: 10/15/23		1.12 Name and Title of Contractor Signatory Michelle McConaghy -- Executive Director	
1.13 State Agency Signature  Date: 10/17/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut - Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)  By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)  By: Elizabeth Brown (Attorney)  On: 10/17/2023			
1.17 Approval by the Governor and Executive Council (if applicable)  G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 10/15/23

**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, 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.

3.3 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. 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 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, 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 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. 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.

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 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

**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 and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. 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 age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. 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 this Agreement and all rules, regulations and orders pertaining to 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 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

## 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) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar 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.

## 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) calendar 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) calendar 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. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

## 10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, 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 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure 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 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, 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.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 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.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from, death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. 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 State's sovereign immunity, 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 any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. 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 any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **WAIVER OF BREACH.** A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

18. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

#### 19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. 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.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. **THIRD PARTIES.** This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. **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.

23. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. **FURTHER ASSURANCES.** The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. **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.

26. **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**

Additional exhibits D-G.

**Federal Certification 2 CFR 200.415**

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Contractor Initials MM  
Date 10/5/03

## EXHIBIT B

### SCOPE OF SERVICES

Northeast Deaf and Hard of Hearing Services, Inc. (NDHHS) will provide the following services to the New Hampshire Department of Education, Bureau of Vocational Rehabilitation (VRNH), effective upon Governor and Council approval through June 30, 2027:

The referral department at NDHHS works to match individuals who are deaf and hard of hearing with appropriate, qualified interpreters or Communication Access Realtime Translation (CART) reporters. They utilize a referral database with individualized communication preference profiles.

The Department must set up interpreters for various meetings (i.e. advisory council meetings, State Rehabilitation Council meetings, VR staff supervision meetings, VR participant meetings and college/training classes, etc.)

This contract will cover three main functions for the department:

- 1) Referral coordination for Vocational Rehabilitation participants who are deaf or hard of hearing.
- 2) Referral coordination for Vocational Rehabilitation staff that are deaf or hard of hearing and need communication access to perform job responsibilities.
- 3) NDHHS will process and coordinate communication access invoices, from interpreters and CART reporters, for any needs categorized by VR as "Administrative."

#### Referral Coordination Process:

1. NDHHS receives ASL-English Interpreter/CART request from VR
  - o Referral Process/Coordination
  - o Confirmations are sent to all applicable parties
2. NDHHS receives the ASL-English Interpreter/CART Reporter's invoice for services rendered
  - o NDHHS pays the ASL-English Interpreter/CART Reporter's invoice
  - o NDHHS tracks all VR Interpreter Invoices for Reporting purposes
3. NDHHS generates monthly VR invoices package
  - o Includes:
    - Referral Coordination
    - Administrative Processing Costs
    - ASL-English Interpreter/CART Reporter Reimbursement Costs
      - Report of all ASL-English Interpreter/CART Reporter Invoices
  - o Package will be submitted to VR for Month A by the 15<sup>th</sup> of Month B
4. VR Receives Invoice Package from NDHHS for review
5. VR remits payment for Month A by the last day of Month B

**EXHIBIT B CONTINUED**

**Reporting:**

Prepare separate monthly reports and send to VRNH. Each report should include the number of interpreters or CART reporter referrals coordinated. The report should include requests and the number of requests that are fulfilled and the number of requests that are not fulfilled. These reporting measures will also be included with monthly invoices.

Contractor Initials MM  
Date 10/5/03

**EXHIBIT C**  
**METHOD OF PAYMENT**

Item	Estimated FY2024	FY2025	FY2026	FY2027	Total
Salaries & Benefits	\$33,750.00	\$45,000.00	\$46,800.00	\$48,672.00	\$174,222.00
Operations Overhead	\$16,200.00	\$21,600.00	\$22,464.00	\$23,362.56	\$83,626.56
<b>Total</b>	<b>\$49,950.00</b>	<b>\$66,600.00</b>	<b>\$69,264.00</b>	<b>\$72,034.56</b>	<b>\$257,848.56</b>

**Limitation on Price:** Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted one to another, but in no case shall the total budget exceed the price limitation of \$257,848.56.

**Funding Source:** Funds to support this request are available in the accounts titled VR Field Programs-Federal in FY 2024, FY2025, and are anticipated to be available in FY2026 and FY2027 upon the availability and continued appropriation of funds in the future operating budget with the ability to adjust encumbrances between State Fiscal years through the Budget Office, without further Governor and Council approval, if needed and justified.

06-56-56-565010-25380000-102-500731	<u>FY 2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Contracts for Program Services	\$49,950.00	\$66,600.00	\$69,264.00	\$72,034.56

**Method of Payment:** Payment will be made upon the submittal of monthly invoices that are received by the 15th day of the following month and is supported by a summary of activities/completed deliverables that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this contract. Invoices and receipts shall be submitted electronically to:

Bill Gaffney [William.G.Gaffney@doe.nh.gov](mailto:William.G.Gaffney@doe.nh.gov)  
Cc: [Susan.S.Roma@doe.nh.gov](mailto:Susan.S.Roma@doe.nh.gov)

Contractor Initials MM  
Date 10/5/23

## EXHIBIT D

### Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

#### Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

#### Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

#### Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

#### Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials *MM*  
Date *10/05/03*

**Exhibit E**

**Federal Debarment and Suspension**

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
  2. Does not have a proposed debarment pending;
  3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
  4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials MM  
Date 11/5/23

## Exhibit F

### Anti-Lobbying

The Contractor 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, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal 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, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. 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 and entering into this transaction imposed by Section 1352, Title 31 and 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.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials:   
Date: 10/15/03

## Exhibit G

### Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

#### Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

#### Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

#### Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials *MM*  
Date *10/5/23*

**Corporate Resolution**

**I, Peter Simoneau, hereby certify** that I am duly elected Secretary of **Northeast Deaf and Harding of Hearing Services**. I hereby certify the following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 16, 2023, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Michelle McConaghy the Executive Director is duly authorized to enter into contracts or agreements on behalf of Northeast Deaf and Hard of Hearing Services with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

**I hereby certify** that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Corporate Resolution. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

**DATED:** 10/5/2023

**ATTEST:**  secretary  
(Name & Title)

# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 28, 2000. 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: 344894

Certificate Number: 0005777286



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 16th day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
06/20/2023

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

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

<b>PRODUCER</b> E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	<b>CONTACT NAME:</b> Eleanor Spinazzola <b>PHONE (A/C, No, Ext):</b> (603) 293-2791 <b>FAX (A/C, No):</b> (603) 293-7188 <b>E-MAIL ADDRESS:</b> Eleanorspinazzola@esinsurance.net
	<b>INSURER(S) AFFORDING COVERAGE</b>
<b>INSURED</b> Northeast Deaf and Hard of Hearing Services, Inc. 56 Old Suncook Road, Suite 6 Concord NH 03301	<b>INSURER A:</b> AmTrust Financial Services, Inc.
	<b>INSURER B:</b>
	<b>INSURER C:</b>
	<b>INSURER D:</b>
	<b>INSURER E:</b>
	<b>INSURER F:</b>

COVERAGES      CERTIFICATE NUMBER: 23      REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:				07/01/2023	07/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY				07/01/2023	07/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000				07/01/2023	07/01/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b> NHED 25 Hall St Concord NH 03301	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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NORTDEA-01

SCALE

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
4/24/2023

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

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

<b>PRODUCER</b> Davis & Towle Morrill & Everett, Inc. 115 Airport Road Concord, NH 03301	<b>CONTACT NAME:</b> Sherri A. Cole, ACSR	
	<b>PHONE (A/C, No, Ext):</b> (603) 715-9764 <b>FAX (A/C, No):</b> (603) 225-7935 <b>E-MAIL ADDRESS:</b> scole@davistowle.com	
<b>INSURED</b>  Northeast Deaf and Hard of Hearing Services, Inc. 56 Old Suncook Road Suite 6 Concord, NH 03301	<b>INSURER(S) AFFORDING COVERAGE</b>	<b>NAIC #</b>
	INSURER A : Travelers Insurance	19046
	INSURER B : BCS Insurance Company	
	INSURER C :	
	INSURER D :	
	INSURER E :	

**COVERAGES**      **CERTIFICATE NUMBER:**      **REVISION NUMBER:**

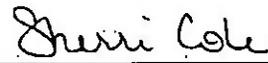
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE	\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE <b>DED</b> <b>RETENTION \$</b>						EACH OCCURRENCE	\$
<b>A</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A		4/14/2023	4/14/2024	X PER STATUTE	OTH-ER
							E.L. EACH ACCIDENT	\$ 500,000
							E.L. DISEASE - EA EMPLOYEE	\$ 500,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000
<b>B</b>	<b>Cyber Liability</b>				11/16/2022	11/16/2023	2,500 ded/retention	2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 Workers Compensation 3A States: NH

\*\*\*\*Excess Cyber Liability\*\*\*\*

Scottsdale Insurance Company - Policy # EKS3454911  
 Policy Period - 11/16/2022 - 11/16/2023  
 \$3,000,000 Aggregate Limit of Liability - \$2,500 deductible/retention

<b>CERTIFICATE HOLDER</b>  NHED 25 Hall Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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56 Old Suncook Road Suite 6, Concord, NH 03301  
603-224-1850 Voice, 603-968-5889 VP  
603-856-0242 Fax, 603-224-0691 TTY  
[www.ndhhs.org](http://www.ndhhs.org)

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## Mission Statement

Northeast Deaf and Hard of Hearing Services (NDHHS) is dedicated to serving Deaf and Hard of Hearing individuals in an environment that is communicatively unrestricted and "natural" to them. NDHHS is committed to hiring staff members who are fluent in sign language and capable of identifying and meeting consumers' preferred mode of communication. NDHHS seeks to empower, educate and advocate for equal access and opportunity for Deaf and Hard of hearing citizens of New Hampshire. We are committed to the provision of services in a culturally sensitive environment, which promotes independence and productivity.



Organization Name: NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.

06-30-2022

FINANCIAL REPORT

(Note: Filers of IRS Form 990, 990-EZ or 990-PF submit that form instead of Schedule A)

A. Employer identification number (EIN) 02-0517861

B. Federal tax exempt status (check one): [X] 501(c)(3) [ ] 501(c)( ) (insert number) [ ] Not tax exempt
[ ] Check here if IRS Form 1023 or 1023-EZ application is pending
[ ] Check here if part of IRS group tax exemption. Name of central organization:

Part I Statement of Program Service Accomplishments

C. Describe the organization's primary charitable purpose: Serving deaf & hard of hearing individuals

A. D. Describe briefly, for each of the organization's largest programs (measured by expenses), the services provided, the number of persons benefited, and other information. Be sure these amounts are also included within the expense categories in Part II, lines F8 through F16 below.

Table with 3 rows describing programs: 1. The organization refers interpreters for routine and emergency requests from the deaf & hard of hearing throughout New Hampshire. 2. The Organization offeres eduction and accessto the deaf and hearing individulas in the state of New Hampshire. 3. Adult education and basic skills

Table titled 'Program Expenses' with 3 rows: 1. 300,613.00, 2. 462,575.00, 3. 101,375.00

NHCT Form 12 SCHEDULE A

Organization Name: NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.

For year end date:

06-30-2022

**Part II Revenue and Expenses**

**E. Revenue**

1. Donations and grants received (not fundraising events)	\$ 305,671.00
2. Program service revenue (received from those getting services)	\$ 692,781.00
3. Membership fees	\$
4. Interest and dividends	\$ 84.00
5. Gross receipts from special fundraising events and activities	\$
6. Other revenue	\$ 160,612.00

**7. Total revenue (add lines 1 through 6)** \$ 1,159,148.00

**F. Expenses**

8. Cash and benefit amounts paid to unrelated persons or groups	\$
9. Cash and benefit amounts paid to or for directors or members	\$
10. Compensation of officers, directors, & key employees	\$ 82,456.00
11. Other salaries & wages	\$ 407,656.00
12. Payroll taxes & employee benefits	\$ 55,851.00
13. Professional fees and other payments to independent contractors	\$ 210,786.00
14. Occupancy, rent, utilities, insurance	\$ 57,824.00
15. Printing, publications, postage, office supplies, IT	\$
16. Other expenses	\$ 175,518.00

**17. Total expenses (add lines 8 through 16)** \$ 990,091.00

**G. Net income (net loss) (subtract line 17 from line 7):** \$ 169,057.00

NHCT Form 12 SCHEDULE A

Organization Name: NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.

For year end date:

06-30-2022

Part III Balance Sheet

H. Assets

1. Cash, savings, investments	\$ 329,500.00
2. Real estate less any depreciation	\$
3. Other property and equipment less any depreciation	\$ 17,519.00
4. Pledges, grants, accounts receivable	\$ 239,282.00
5. Other assets	\$ 10,995.00
6. Total assets (add lines 1 through 5)	\$ 597,296.00

I. Liabilities

7. Accounts payable	\$ 21,109.00
8. Loans, grants payable	\$
9. Other liabilities	\$ 74,997.00
10. Total liabilities (add lines 7 through 9)	\$ 96,106.00

J. Fund Balance/Net worth (subtract line 10 from line 6)	\$ 501,187.00
K. Amount of fund balance that are donor restricted funds	\$
L. Fund Balance/Net worth at prior year end (prior year's Line J)	\$ 332,131.00
M. Subtract Line L from Line J	\$ 169,056.00

N. Explain reason for change in fund balance (Line M):

Depreciation adjustment

Part IV Other information

O. Did the organization experience any significant thefts, embezzlements, or other diversions of assets during the reporting period? \_\_\_ Yes  No. If yes, explain:

### GOVERNING BOARD LIST<sup>1</sup>

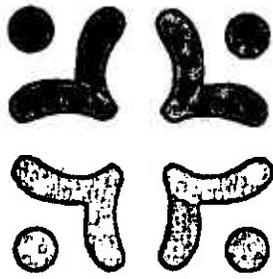
All organizations are required to submit to a list of governing board members.

For organizations based in New Hampshire, provide all of the information set forth in the chart below. Note: boards of directors of nonprofit corporations formed in New Hampshire (RSA Ch. 292) must consist of at least five persons unrelated by blood or marriage. RSA 292:6-a. This requirement does not apply to IRS Form 990-PF filers.

For organizations not based in New Hampshire, it is acceptable to submit (in lieu of the following chart) a copy of the board list appearing at IRS Form 990, Part VII or Form 990-EZ, Part IV or Form 990-PF, Part VIII.

Name	Position held	Home address	Daytime phone	Email address	Av. Hours per week devoted to position	Compensation and benefits paid (enter 0 if none)
SEE ATTACHED LIST						

<sup>1</sup> Please note that the organization is permitted to submit its own spreadsheet in lieu of Schedule B, as long as the spreadsheet contains the information requested in Schedule B. For New Hampshire-based organizations and trusts, the Charitable Trusts Unit requires the home addresses, telephone numbers, and email addresses of board members so that the Unit can contact the board members individually, if needed, apart from management. The personal contact information is not subject to public disclosure.



# NDHHS

Northeast Deaf and Hard  
of Hearing Services, INC.

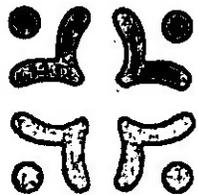
[NEWS](#)

[EVENTS](#)

[DONATE](#)



[CONTACT US](#)



# NDHHS

Northeast Deaf and Hard  
of Hearing Services, INC.



**Northeast Deaf and Hard of Hearing Services**

## **Our Board Members**

The governing board of Northeast Deaf and Hard of Hearing consists of nine to eleven members. At least fifty-one percent of the board must be Deaf or Hard of Hearing. The primary duties of the board are to supervise the Executive Director, develop policies for the agency, oversee the agency's finances and to raise funds. Between meetings, members are expected to be on committees and to actively raise funds. The average commitment for our board members is about four hours per month.

[CONTACT US ABOUT JOINING OUR BOARD](#)



## **Michael Ritter**

Executive Committee

Term Ends: October 2024

## **Norman Lafond Sr.**

Executive Committee

Term Ends: October 2024

## **Peter Simoneau**

Executive Committee

Term Ends: January 2025

---

## **Deborah Bailey**

Board Member

Term Ends: January 2024

## **Lawrence Farrell**

Executive Committee

Term Ends: January 2025

## **Vincent Youmatz**

Executive Committee - Legal Counsel

Term Ends: October 2024

---

## **Tina Cook**

Board Member

Term Ends: October 2022

## **Gerry Monroe**

Board Member

Term Ends: July 2022

## **Christopher Emerson**

Board Member

Term Ends: July 2024

---

## **Susan Wolf-Downes**

Board Member

Term Ends: October 2024

## **Lori McLaren**

Board Member

Term Ends: January 2024

## **Rickey Persons**

**CONFLICT OF INTEREST AND GOVERNANCE REPORT**

Required for all New Hampshire-based charitable organizations, except those that file an IRS Form 990-PF.

1. Has there been a change made to the organization's conflict of interest policy?  
Yes \_\_\_ No X (If yes, attach new policy)
2. Did any officer, director, trustee, or member of his/her immediate family, or his/her employer/business (hereinafter an "interested person") obtain a pecuniary benefit (see RSA 7:19-a) from the organization in the last year? Yes \_\_\_ No X
3. Did the organization make a real estate transaction with or occupy real estate owned or rented by an interested person? Yes \_\_\_ No X
4. Was an advance or payment made on a loan to or from an interested person?  
Yes \_\_\_ No X
5. For each "yes" answer to questions 2, 3, or 4, provide the following:

Name/Relationship of Interested Person	Name of Director/Officer/Trustee	Description of Transaction (i.e. car sale, salary, etc.)	Amount

6. Did any of the pecuniary benefit transactions listed in No. 5 above amount to \$5,000 or more per transaction? Yes \_\_\_ No X  
If yes, attach and check each of the following:  notice letter sent to this office  newspaper notice  excerpt of board meeting minutes approving transaction

**NOTE:** The Director of Charitable Trusts may request copies of additional documentation relating to any pecuniary benefit transaction. RSA 7:24.

7. Has the organization amended its formation documents (articles of agreement, declaration of trust, constitution) or its bylaws within the reporting period?  
Yes \_\_\_ No X If yes, attach a copy of the new documents.
  8. How many times did the board of directors meet during the reporting period? \_\_\_\_\_
  9. Did the organization use a professional solicitor, fundraising counsel, or commercial co-venturer to solicit contributions on the organization's behalf during the reporting period?  
Yes \_\_\_ No X If yes, list their names and addresses:
- 
10. Was the organization the subject of any fine, penalty, or adverse judgment? Yes \_\_\_ No X If yes, attach copy of document.
  11. Is the organization a "fiscal sponsor" for another organization? Yes \_\_\_ No X If yes, list the name and address of each organization.
-

**CHARITABLE GIFT ANNUITY CERTIFICATION**

Required for all charitable organizations that issue charitable gift annuities in New Hampshire.

1. The person signing NHCT Form 12 on behalf of this organization certifies that the organization has entered into one or more charitable gift annuity agreements in New Hampshire and that each such agreement is and shall be a qualified charitable gift annuity (as defined in NH RSA 403-E:1, V) in that on the date of the annuity agreement, it (check each of the following to certify):

Has a minimum of \$300,000 in unrestricted cash, cash equivalents, or publicly traded securities, exclusive of the assets funding the annuity agreement;

Has been in continuous operation for at least 3 years or is a successor or affiliate of a charitable organization that has been in continuous operation for at least 3 years;

Issues charitable gift annuities with payout ratios no greater than recommended by the American Council on Gift Annuities at the time of issuance;

Retains 100 percent of the contribution made in exchange for each charitable gift annuity, increased by earnings on the contribution and decreased by annuity payments and expenses properly allocated to the annuity, until the annuity is terminated; and

Invests contributions made in exchange for charitable gift annuities solely in conformance with article 9 of RSA 564-B, general standards of prudent investment.

2. Check the applicable box:  Initial notification or  Annual recertification

**WITHDRAWAL REPORT**

Complete for any organization that is withdrawing its registration as a New Hampshire charitable organization or trust.

1. Reason for withdrawal (check only one and attach requested document):

A <input type="checkbox"/> Dissolution of NH nonprofit corporation: attach Secretary of State Form NP-5
B <input type="checkbox"/> Merger of NH nonprofit corporation: attach minutes of the board meeting at which the vote to merge was approved
C <input type="checkbox"/> Express trust termination: attach document reflecting termination
D <input type="checkbox"/> Dissolution of unincorporated association: attach minutes of the board meeting at which the vote to dissolution was approved
E <input type="checkbox"/> Cessation of charitable activities (only for non-§501(c)(3) organizations): attach minutes of board meeting at which the vote to cease charitable activities was approved
F <input type="checkbox"/> Withdrawal from NH of foreign nonprofit corporation: attach Secretary of State Form FNP-5. If not filed with NH Secretary of State, attach dissolution document filed in your state (NOTE: most recent annual report must be filed before closure).

2. Distribution of assets (not required if box 1F is checked above)

Assets (by type and value): (if box 1E checked, list only organization's <i>charitable</i> assets)	
Donor restrictions on use of any assets:	
Legal name of recipient organization (Fill out one Schedule E for each recipient org if more than one)	Federal tax identification number
Mailing address	Website address
City, State, Zip	Date of distribution
Recipient organization contact name/title	Contact email address
Recipient organization federal tax status (check one) <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)(___) (insert number) <input type="checkbox"/> Not tax exempt	Contact telephone number

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2021**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2021 calendar year, or tax year beginning **07/01/21**, and ending **06/30/22**

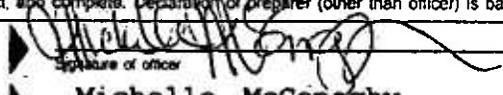
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization Northeast Deaf & Hard of Hearing Se		<b>D</b> Employer identification number 02-0517861
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) 56 Old Suncook Road, Suite 6		<b>E</b> Telephone number
	City or town, state or province, country, and ZIP or foreign postal code Concord NH 03301		<b>G</b> Gross receipts \$ 1,159,149
	<b>F</b> Name and address of principal officer: Michelle McConaghy 40 Plateau Ridge Road Loudon NH 03307		H(A) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(B) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <a href="http://www.ndhhs.org">www.ndhhs.org</a>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			
		<b>L</b> Year of formation: 2001	<b>M</b> State of legal domicile: NH

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	15
	6	Total number of volunteers (estimate if necessary)	6	20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		184,599	305,671
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		474,274	691,208
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		214	84
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		659,087	1,159,149
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0
	14 Benefits paid to or for members (Part IX, column (A), line 4)			0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		382,730	582,444
	16a Professional fundraising fees (Part IX, column (A), line 11e)			0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		325,583	407,647
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		708,313	990,091
19 Revenue less expenses. Subtract line 18 from line 12		-49,226	169,058	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		547,911	597,296
	22 Net assets or fund balances. Subtract line 21 from line 20		224,547	96,108

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	 Signature of officer		Date	
	Michelle McConaghy Type or print name and title		Executive Director	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> self-employed <input type="checkbox"/> PTIN
	Brian F. McLarney	Brian F. McLarney	10/25/22	P00361037
	Firm's name ▶	Firm's EIN ▶		
McLarney & Company 6 Courthouse Ln # 15 Chelmsford, MA 01824-1724		04-3073912 Phone no. 978-453-2222		

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No  
 For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2021)  
 DAA

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III



1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **246,563** including grants of \$ ) (Revenue \$ **300,613** )

**THE ORGANIZATION REFERS QUALIFIED INTERPRETERS FOR BOTH ROUTINE AND EMERGENCY REQUESTS FROM THE DEAF AND HARD OF HEARING THROUGHOUT THE STATE OF NEW HAMPSHIRE**

4b (Code: ) (Expenses \$ **462,575** including grants of \$ ) (Revenue \$ **289,220** )

**THE ORGANIZATION OFFERS EDUCATION AND ACCESS TO THE DEAF AND HARD OF HEARING INDIVIDUALS IN THE STATE OF NH, WITH A GOAL OF EMPOWERING THEM TO ACCESS AVAILABLE RESOURCES SUCH AS COMMUNICATION DEVICES, INTERPRETERS, WORKSHOPS**

4c (Code: ) (Expenses \$ **121,959** including grants of \$ ) (Revenue \$ **101,375** )

**ADULT EDUCATION AND BASIC SKILLS**

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **831,097**

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

1a	4
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	<b>Section 501(c)(7) organizations.</b> Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	<b>Section 501(c)(12) organizations.</b> Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	10	
b	Enter the number of voting members included on line 1a, above, who are independent.		
	1b	10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	X	
	12c	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
	15b		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
	16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ NH
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
 Michelle McConaghy 56 Old Suncook Road, Suite 6  
 CONCORD NH 03301 603-224-1850

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBORAH BAILEY	0.00									
DIRECTOR	0.00	X					0	0	0	
(2) CLAUDE BOUCHER	0.00									
DIRECTOR	0.00	X					0	0	0	
(3) Deborah Bailey	0.00									
SECRETARY	0.00	X					0	0	0	
(4) TINA COOK	0.00									
DIRECTOR	0.00	X					0	0	0	
(5) Tina Cook	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(6) Christopher Emerson	0.00									
DIRECTOR	0.00	X					0	0	0	
(7) LARRY FARRELL	0.00									
TREASURER	0.00	X		X			0	0	0	
(8) LORI MCLAREN	0.00									
DIRECTOR	0.00	X					0	0	0	
(9) NORMAN LAFOND	2.00									
Executive Committee	0.00	X		X			0	0	0	
(10) MICHAEL RITTER	0.00									
CHAIRMAN	0.00	X		X			0	0	0	
(11) PETER SIMONEAU	0.00									
DIRECTOR	0.00	X		X			0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) SUSAN WOLF-DOWNES	0.00									
BOARD MEMBER	0.00	X						0	0	
(13) MICHAEL RITTER	0.00									
CHAIRMAN	0.00			X				0	0	
(14) VINCENT YOUMATZ	0.00									
Executive Committie	0.00			X				0	0	
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	280,379				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	25,292				
	g Noncash contributions included in lines 1a-1f	1g \$					
	<b>h Total. Add lines 1a-1f</b>		<b>305,671</b>				
<b>Program Service Revenue</b>	2a Program fees fees:	Business Code	483,446	483,446			
	b Program fees EMIS		102,500	102,500			
	c Medical Referral Fees		48,160	48,160			
	d Family Sign Language		20,125	20,125			
	e Program fees workshops		14,381	14,381			
	f All other program service revenue		22,596	22,596			
	<b>g Total. Add lines 2a-2f</b>		<b>691,208</b>				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		84	84			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
		6a					
		6b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		7a					
		b Loss: cost or other basis and sales exps.	7b				
c Gain or (loss)	7c						
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	11a Extinguishment of Debt	Business Code	160,612	160,612			
	b Misc Income		1,574	1,574			
	c						
	d All other revenue						
	<b>e Total. Add lines 11a-11d</b>		<b>162,186</b>				
<b>12 Total revenue. See instructions</b>		<b>1,159,149</b>	<b>853,478</b>	<b>0</b>	<b>0</b>		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	82,456	71,046	11,410	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	407,656	356,683	50,973	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	55,851	54,585	1,266	
10 Payroll taxes	36,481	32,114	4,367	
11 Fees for services (nonemployees):				
a Management				
b Legal	463		463	
c Accounting	21,317	8,372	12,945	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	210,786	203,397	7,389	
12 Advertising and promotion	3,240	1,839	1,401	
13 Office expenses	2,731	2,495	236	
14 Information technology				
15 Royalties				
16 Occupancy	47,722	42,604	5,118	
17 Travel	30,045	29,703	342	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,640		5,640	
23 Insurance	10,102		10,102	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Bad Debt expenses	43,627		43,627	
b Program Expense	10,657	10,657		
c COGS	0	0		
d Telephone	9,508	9,508		
e All other expenses	11,809	8,094	3,715	
25 Total functional expenses. Add lines 1 through 24e	990,091	831,097	158,994	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	404,279	1	329,500
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	28,206	3	72,681
	4	Accounts receivable, net	94,597	4	166,601
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	3,439	9	7,995
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 87,066		
	b	Less: accumulated depreciation	10b 69,547	10c	17,519
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	0
	15	Other assets. See Part IV, line 11	3,000	15	3,000
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	547,911	16	597,296	
Liabilities	17	Accounts payable and accrued expenses	17,435	17	49,108
	18	Grants payable		18	
	19	Deferred revenue	46,500	19	47,000
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	21,258	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	139,354	25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	224,547	26	96,108
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	323,364	27	501,188
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	<b>Total net assets or fund balances</b>	323,364	32	501,188	
33	<b>Total liabilities and net assets/fund balances</b>	547,911	33	597,296	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,159,149
2	Total expenses (must equal Part IX, column (A), line 25)	2	990,091
3	Revenue less expenses. Subtract line 2 from line 1	3	169,058
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	323,364
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	8,766
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	501,188

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1- Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection.

Name of the organization

**Northeast Deaf & Hard of Hearing Se**

Employer identification number

**02-0517861**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations: .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					305,671	305,671
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3					305,671	305,671
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						305,671

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4					305,671	305,671
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						305,671

12 Gross receipts from related activities, etc. (see instructions) **12** 853,478

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%

- 16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33.1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
- 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations (continued)**

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See Instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Federal Asset Report**

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
1	Office Furniture	4/19/00	1,028			1,028	7 HY 200DB	1,028	0
2	Remote Flasher	9/07/01	680			680	7 HY 200DB	680	0
12	Pro80 TTY with LVD	6/30/02	584		X	409	5 HY 200DB	584	0
14	Power Backup APO	3/26/02	395		X	276	5 HY 200DB	395	0
21	Dell Computer	2/26/05	1,237			1,237	5 HY S/L	1,237	0
22	Computer	4/30/05	1,217			1,217	5 HY S/L	1,217	0
25	Dell Computer	4/24/07	1,671			1,671	5 HY S/L	1,671	0
26	Dell Computer	6/30/07	688			688	5 HY S/L	688	0
27	Server	8/20/06	1,460			1,460	5 HY S/L	1,460	0
29	Dell Computer	7/07/07	528			528	5 HY S/L	528	0
30	Referral Headsets	7/28/07	1,052			1,052	5 HY S/L	1,052	0
31	3 Computers	10/10/07	1,057			1,057	5 HY S/L	1,057	0
32	Server upgrdc-48 ports	10/27/07	778			778	5 HY S/L	778	0
33	Dell Computer-Carol	12/28/07	858			858	5 HY S/L	858	0
34	9 Cano Cubicles	7/01/07	560			560	7 HY S/L	560	0
35	Table & Chairs	12/13/07	1,865			1,865	7 HY S/L	1,865	0
36	Table & Chairs Boardroom	4/27/08	1,986		X	993	7 HY S/L	1,986	0
41	Server	10/29/10	1,459		X	0	5 HY S/L	1,459	0
42	Computer	1/08/11	654		X	0	5 HY S/L	654	0
43	Computer	4/21/11	598		X	0	5 HY S/L	598	0
46	Laptop & Projector	9/30/12	1,741		X	871	5 HY S/L	1,741	0
48	Referral Software	4/22/14	16,698		X	8,349	5 HY S/L	16,698	0
50	Furniture	5/28/15	778		X	389	7 HY S/L	667	56
52	Desktop - Opr Mgr	10/22/15	604		X	302	5 HY S/L	483	0
55	Leaschold Improvements	4/06/17	3,455		X	1,727	5 HY S/L	2,764	0
57	Unity Database Updates	6/05/17	2,310		X	1,155	5 HY S/L	1,848	231
61	SonicWall TZ300 Firewall	8/01/18	3,058		X	1,529	5 HY S/L	1,529	306
62	PowerEdge T130 Server	12/01/18	1,700		X	850	5 HY S/L	850	170
63	Perpetual Non-Profit Software	1/28/19	1,620		X	810	5 HY S/L	810	162
64	PowerEdge T130 Server	12/01/18	1,700		X	850	5 HY S/L	850	170
65	SonicWall TZ300 Firewall	8/17/18	3,058		X	1,529	5 HY S/L	1,529	306
67	2 3070-8GB Computers	10/31/19	2,090		X	1,463	5 HY S/L	627	293
68	PowerEdge T130 Server	12/19/19	2,355		X	1,648	5 HY S/L	707	329
69	4 3070-8GB Computers	2/26/20	4,415		X	3,090	5 HY S/L	1,325	618
70	Perpetual Non-Profit Software	12/06/19	600		X	420	5 HY S/L	180	84
73	Dell Computer 2021	12/31/20	5,248		X	4,723	5 HY S/L	525	944
74	Laptops	11/09/20	921		X	829	5 HY S/L	92	166
			<u>72,706</u>			<u>46,891</u>		<u>53,580</u>	<u>3,835</u>
<b>Other Depreciation:</b>									
20	Chairs	4/30/05	859			859	7 MO 200DB	859	0
38	Database Software	12/02/08	13,500			13,500	5 MO S/L	9,500	0
	<b>Total Other Depreciation</b>		<u>14,359</u>			<u>14,359</u>		<u>10,359</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>14,359</u>			<u>14,359</u>		<u>10,359</u>	<u>0</u>
	<b>Grand Totals</b>		<u>87,065</u>			<u>61,250</u>		<u>63,939</u>	<u>3,835</u>
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	<b>Net Grand Totals</b>		<u>87,065</u>			<u>61,250</u>		<u>63,939</u>	<u>3,835</u>

**NORTHEAST DEAF AND HARD OF  
HEARING SERVICES, INC.**

Financial Statements  
June 30, 2022 and 2021

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Financial Statements  
June 30, 2022 and 2021**

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# McLARNNEY & COMPANY, LLC

Certified Public Accountants

www.mclarneyco.com

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of Northeast Deaf and Hard of Hearing Services

### Opinion

We have audited the accompanying financial statements of Northeast Deaf and Hard of Hearing Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Deaf and Hard of Hearing Services as of June 30, 2022 and 2021, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northeast Deaf and Hard of Hearing Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast Deaf and Hard of Hearing Services' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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Helping our clients keep more of what they earn.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Northeast Deaf and Hard of Hearing Services' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast Deaf and Hard of Hearing Services' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2022, on our consideration of Northeast Deaf and Hard of Hearing Services 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 Northeast Deaf and Hard of Hearing Services' 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 Northeast Deaf and Hard of Hearing Services' internal control over financial reporting and compliance.

***McLarney & Company LLC***

McLarney & Company, LLC  
Chelmsford, MA  
October 13, 2022

Northwest Deaf and Hard of Hearing Services  
 Statements of Financial Position  
 For the Years Ended June 30, 2022 and 2021

**ASSETS**

	June 30, 2022			June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	2022 Total	Without Donor Restrictions	With Donor Restrictions	2020 Total
<b>Current Assets</b>						
Cash (Note 2, 5)	\$ 329,500	\$ -	\$ 329,500	\$ 404,279	\$ -	\$ 404,279
Accounts Receivable (Note 2)	166,601	-	166,601	94,597	-	94,597
Grants Receivable - Current (Note 3, 5)	72,681	-	72,681	28,206	-	28,206
Prepaid Expenses	7,995	-	7,995	3,439	-	3,439
<b>Total Current Assets</b>	<u>576,777</u>	<u>-</u>	<u>576,777</u>	<u>530,521</u>	<u>-</u>	<u>530,521</u>
<b>Fixed Assets (Note 1)</b>						
Furniture and Fixtures	7,756	-	7,756	7,756	-	7,756
Office Equipment, Computers	54,626	-	54,626	54,626	-	54,626
Software	21,228	-	21,228	21,228	-	21,228
Leasehold Improvements	3,455	-	3,455	3,455	-	3,455
Accumulated Depreciation	(69,547)	-	(69,547)	(63,908)	-	(63,908)
<b>Total Fixed Assets, Net</b>	<u>17,519</u>	<u>-</u>	<u>17,519</u>	<u>23,158</u>	<u>-</u>	<u>23,158</u>
<b>Other Assets</b>						
Deposits	3,000	-	3,000	3,000	-	3,000
<b>Total Other Assets</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>TOTAL ASSETS</b>	<u>\$ 597,296</u>	<u>\$ -</u>	<u>\$ 597,296</u>	<u>\$ 556,678</u>	<u>\$ -</u>	<u>\$ 556,678</u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>						
Accounts Payable	\$ 21,109	\$ -	\$ 21,109	\$ 6,139	\$ -	\$ 6,139
Current Portion PPP Loan (Note 8)	-	-	-	21,258	-	21,258
Deferred Revenue	47,000	-	47,000	46,500	-	46,500
Accrued Expenses	27,997	-	27,997	11,296	-	11,296
<b>Total Current Liabilities</b>	<u>96,106</u>	<u>-</u>	<u>96,106</u>	<u>85,193</u>	<u>-</u>	<u>85,193</u>
<b>Long Term Debt (Note 8)</b>						
Total Liabilities	<u>96,106</u>	<u>-</u>	<u>96,106</u>	<u>224,547</u>	<u>-</u>	<u>224,547</u>
<b>Net Assets</b>						
Net Assets (Note 2, 5)	<u>501,187</u>	<u>-</u>	<u>501,187</u>	<u>332,131</u>	<u>-</u>	<u>332,131</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 597,296</u>	<u>\$ -</u>	<u>\$ 597,296</u>	<u>\$ 556,678</u>	<u>\$ -</u>	<u>\$ 556,678</u>

Northeast Deaf and Hard of Hearing Services  
Statements of Activities  
For the Years Ended June 30, 2022 and 2021

	June 30, 2022			June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	2022 Total	Without Donor Restrictions	With Donor Restrictions	2021 Total
<b>Revenue and Support (Note 2, 9)</b>						
Foundation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government Grants	280,379	-	280,379	170,235	-	170,235
Contributions	25,292	-	25,292	14,364	-	14,364
Program Revenue	620,454	-	620,454	417,914	-	417,914
Referral Fees	72,327	-	72,327	56,360	-	56,360
PPP extinguishment of Debt	160,612	-	160,612	-	-	-
Interest Income	84	-	84	215	-	215
<b>TOTAL REVENUE AND SUPPORT</b>	<b>1,159,148</b>	<b>-</b>	<b>1,159,148</b>	<b>659,088</b>	<b>-</b>	<b>659,088</b>
<b>Functional Expenses</b>						
<u>Program Services</u>	831,097	-	831,097	595,678	-	595,678
<u>Supporting Services</u>						
General & Administrative	158,995	-	158,995	112,635	-	112,635
Fund Raising	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>990,092</b>	<b>-</b>	<b>990,092</b>	<b>708,313</b>	<b>-</b>	<b>708,313</b>
<b>CHANGE IN NET ASSETS (Note 9)</b>	<b>169,056</b>	<b>-</b>	<b>169,056</b>	<b>(49,225)</b>	<b>-</b>	<b>(49,225)</b>
Net Assets - Beginning of Year	332,131	-	332,131	381,356	-	381,356
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 501,187</b>	<b>\$ -</b>	<b>\$ 501,187</b>	<b>\$ 332,131</b>	<b>\$ -</b>	<b>\$ 332,131</b>

**Northeast Deaf and Hard of Hearing Services**  
**Statements of Cash Flows**  
**June 30, 2021 and 2020**

	2022	2021
<b>Cash Flows From Operating Activities</b>		
Change in Net Assets	\$ 169,056	\$ (49,225)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
<b>NON Cash Charges (Credits) to Change in Net Assets</b>		
Depreciation & Amortization	5,945	5,945
Gain on extinguishment of debt	(160,612)	-
Allowance for bad debts	43,627	13,851
<b>Changes in Working Capital</b>		
(Increase) decrease in accounts receivable	(115,935)	(33,003)
(Increase) decrease in grants receivable	(44,475)	(8,672)
(Increase) decrease in prepaid expenses	(4,555)	1,266
Increase (decrease) in accounts payable	14,969	15,890
Increase (decrease) in other accrued liabilities	16,701	13,779
Increase (decrease) in deferred revenue	500	500
	(243,835)	(49,783)
<b>Total adjustments</b>		
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (74,779)</b>	<b>\$ (99,008)</b>
<b>Cash Flows From Financing Activities</b>		
Increase In PPP Loan	-	75,580
<b>Net Cash Provided (Used) by Financing Activities</b>	<b>-</b>	<b>75,580</b>
<b>Cash Flows From Investing Activities</b>		
Purchase of fixed assets	-	(6,159)
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>(6,159)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ (74,779)</b>	<b>\$ (29,587)</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>\$ 404,279</b>	<b>\$ 433,866</b>
<b>CASH AT END OF YEAR</b>	<b>\$ 329,500</b>	<b>\$ 404,279</b>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	\$ -	\$ -
Income Taxes Paid	\$ -	\$ -
Non Cash PPP Interest Accrual	\$ -	\$ 1,178

**Northeast Deaf and Hard of Hearing Services**  
**Statements of Functional Expenses**  
**For the Year Ended June 30, 2022 & 2021**

	2022					2021			
	Program Services	General & Administrative	Fund Raising	2022 Total Expenses		Program Services	General & Administrative	Fund Raising	2021 Total Expenses
Advertising & Media Outreach	\$ 1,839	\$ 1,401	\$ -	\$ 3,240	Advertising & Media Outreach	\$ -	\$ 899	\$ -	\$ 899
Contributions	-	-	-	-	Contributions	-	500	-	500
Program Expenses	10,657	-	-	10,657	Program Expenses	24,264	2,103	-	26,367
Interpreters Fees	-	-	-	-	Interpreters Fees	39,412	2,700	-	42,111
Printing & Publications	-	-	-	-	Printing & Publications	-	55	-	55
Travel	29,703	342	-	30,045	Travel	10,474	236	-	10,710
Personnel Expenses	427,729	62,383	-	490,112	Personnel Expenses	303,074	52,161	-	355,235
Payroll Taxes	32,114	4,367	-	36,481	Payroll Taxes	23,458	4,038	-	27,496
Fund Raising Expenses	-	-	-	-	Fund Raising Expenses	-	-	-	-
Consulting	203,397	7,389	-	210,786	Consulting	95,372	643	-	96,015
Dues, Subscriptions, Licenses	-	-	-	-	Dues, Subscriptions, Licenses	-	412	-	412
Repairs & Maintenance	-	-	-	-	Repairs & Maintenance	-	-	-	-
Insurance	54,584	11,368	-	65,953	Insurance	37,828	7,274	-	45,101
Email & Website	-	-	-	-	Email & Website	2,552	521	-	3,073
Referral Fees Expense	-	-	-	-	Referral Fees Expense	-	150	-	150
Staff Development, Training	950	100	-	1,050	Staff Development, Training	130	-	-	130
Supplies	5,368	2,727	-	8,095	Supplies	2,403	684	-	3,087
Telephone, Pagers	9,508	-	-	9,508	Telephone, Pagers	8,925	329	-	9,253
Allowance for Bad Debts	-	43,627	-	43,627	Allowance for Bad Debts	-	13,851	-	13,851
Miscellaneous	1,776	888	-	2,664	Miscellaneous	3,268	5,915	-	9,183
Interest/Finance Charges	-	-	-	-	Interest/Finance Charges	-	1,178	-	1,178
Accounting & Legal Services	8,372	13,408	-	21,780	Accounting & Legal Services	301	11,946	-	12,247
Rent & Utilities	42,604	5,119	-	47,722	Rent & Utilities	41,446	2,300	-	43,746
Office Expense	2,495	236	-	2,731	Office Expense	2,771	196	-	2,968
Depreciation and Amortization	-	5,640	-	5,640	Depreciation and Amortization	-	5,944	-	5,944
<b>TOTAL EXPENSES</b>	<b>\$ 831,097</b>	<b>\$ 158,995</b>	<b>\$ -</b>	<b>\$ 990,091</b>	<b>TOTAL EXPENSES</b>	<b>\$ 595,678</b>	<b>\$ 112,635</b>	<b>\$ -</b>	<b>\$ 708,313</b>

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Notes to the Financial Statements**

**For the Fiscal Years Ended June 30, 2022 and 2021**

**NOTE 1 - NATURE OF THE ORGANIZATION**

Northeast Deaf and Hard of Hearing Services, Inc. (the "Organization") is a non-profit organization dedicated to serving deaf and hard of hearing individuals in a culturally sensitive environment that is communicationally unrestricted and "natural", and which promotes independence and productivity. It is the mission of the organization to empower, educate and advocate for equal access and opportunity for deaf and hard of hearing citizens of New Hampshire.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**Net Assets Without Donor Restrictions** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

**Net Assets With Donor Restrictions** – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Revenue & Revenue Recognition**

Revenue is recognized when earned. Program service fees and payments under cost reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

**Contributions** received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of 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 statements of activities as net assets released from restrictions. Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.

Notes to the Financial Statements

For the Fiscal Years Ended June 30, 2022 and 2021

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued**

Donated Services and In-Kind Contributions:

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. The Organization records donated professional services at the respective fair values of the services received

Cash and Cash Equivalents

The organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with the agencies having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be approximately \$ 55,373 and \$13,851 for the years ended June 30, 2022 and 2021 respectively.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

The impact of the pandemic may result in a reasonably possibility that estimates will change by a material amount in the near term, however, we are unable to assess these changes, if any, at this point in time.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs approximated \$3,240 and \$0 during the years ended June 30, 2022 and 2021, respectively.

Property and Equipment

Property and equipment are recorded at cost, or, if donated, at the fair value at the date of donation. Northeast Deaf and Hard of Hearing Services, Inc. follows the policy of capitalizing expenditures for property and equipment in excess of \$500. Major renewals and improvements are capitalized, while replacements, maintenance and repairs, which do not materially extend the useful lives of the assets, are expensed. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Office Equipment and Furniture	5-7 years
Development of Software	5 years
Leasehold Improvements	5 years

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Notes to the Financial Statements**

**For the Fiscal Years Ended June 30, 2022 and 2021**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued**

Depreciation amounts expensed and reflected in the statements of activities for the fiscal years ended June 30, 2022 and 2021 was \$ 5,944 and \$5,944, respectively. We review the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

**Income Taxes**

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3). Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

**Functional Expense Allocation**

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Shipping & Handling**

All amounts billed to a customer in a sales transaction related to shipping and handling represent revenues earned are reported as revenue/ Costs incurred by the Organization for shipping and handling, including costs paid to third parties are reported as an expense.

**Reclassifications**

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

**Pay Check Protection (PPP) Loan**

A nongovernmental entity may account for a Paycheck Protection (PPP) loan as a financial liability in accordance with FASB ASC Topic 470, Debt. Under this model, the entity records the cash inflow from the PPP loan as debt and accrues interest at the below market rate. The amount remains a liability until either the loan is partly or wholly forgiven and the debtor has been released or the debtor pays off the loan. If some or all of the loan is forgiven the liability would be reduced and a gain on extinguishment is recognized.

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Notes to the Financial Statements**

**For the Fiscal Years Ended June 30, 2022 and 2021**

**NOTE 3 - GRANTS RECEIVABLE**

Grants receivables represent grants for which the donor organization has unconditionally committed to providing funding in the future. Grants receivables are recognized as income on the statement of activities at the time the commitment is made by the donor organization. Grant commitments which will not be received within the next twelve months are reflected as other assets on the statement of financial position. The method of accounting for grants receivable has the effect of creating fluctuations between positive and negative changes in net assets from year to year as reflected on the statement of activities. Grants for which the donor organization places contingencies are recognized as support when the funds are actually received or when the contingency has been satisfied. All grants are expected to be received; therefore, no allowance for doubtful accounts has been established.

**NOTE 4 – ACCOUNTS RECEIVABLE:**

The balance of Accounts receivable on June 30, 2022 and 2021 are comprised of the following.

	<u>2022</u>	<u>2021</u>
Accounts Receivable	\$221,974	\$108,448
Less: Allowance for Doubtful Accounts	<u>(55,373)</u>	<u>(13,851)</u>
Net Accounts Receivable	<u>166,601</u>	<u>94,597</u>

**NOTE 5- CONCENTRATION OF CREDIT RISK**

The Organization maintains an operating account at one bank. Operating accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization exceeded the federally insured limits throughout the fiscal year. Cash at this institution exceeded Federally insured limits at June 30, 2022 and 2021 by \$78,895 and \$154,279, respectively.

The Organization receives all its revenue from New Hampshire sources. 58% of the Accounts receivable balance is concentrated in the five largest customers.

Certain types of concentrations may be more relevant to the financial statement due to the impacts of the pandemic. For example, these may include concentrations in labor, financial assets, sources of supply, or customers that have been or will be impacted by the pandemic. We are unable to assess these potential impacts at this time.

**NOTE 6- COMMITMENTS**

The Organization entered into a lease for office space in Concord, New Hampshire in 2017 for five years until March 2022 for \$3,000 per month until April 2020 when the rent will be \$3,150 per month. This lease was renewed in April of 2022 for an additional five-year period ending on March 31, 2027. The monthly rent under this lease renewal is as follows: \$3,150 for the first two years then \$3,350 per month for the next three-year period. Rent expense for the facility for the years ended June 30, 2022 and 2021 were \$37,800 and \$36,450 respectively.

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Notes to the Financial Statements**

**For the Fiscal Years Ended June 30, 2022 and 2021**

**NOTE 6- COMMITMENTS CONTINUED**

The Organization also has the following operating leases for office equipment: a copier lease having monthly payments of \$136.50 which began on June 1, 2017 and matures on May 31, 2022. Upon maturity the Organization entered into a five-year lease beginning on May 5,

2022 and ending on April 5, 2027 for \$167. Per month. a telephone system lease having monthly payments of \$205 beginning on April 18, 2017 and ending on March 16, 2022 and finally a stamp machine lease with monthly payments of \$45 beginning on May 15, 2020 and ending in August of 2026.

Future minimum lease payments required for the year ended:

6/30/2023	\$40,344
6/30/2024	40,944
6/30/2025	42,744
6/30/2026	42,294
6/30/2027	31,987
Thereafter	0

**NOTE 7- FUNCTIONAL EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

**NOTE 8 - PPP DEBT**

On April 22, 2020, the Organization received loan proceeds in the amount of approximately \$85,032 and on April 1, 2021 received \$74,402 for a total of \$159,434 under the Pay-check Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period.

The unforgiven portion of the PPP loan is payable over two years and five years respectively at an interest rate of 1%, with a deferral of payments for the first six months, which was accrued for the first loan in the amount of \$1,178. The Organization intends to use the proceeds for purposes consistent with the PPP. The Organization currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan. During the year ended June 30, 2022 the Organization received forgiveness of both loans from the SBA.

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**  
**Notes to the Financial Statements**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**NOTE 8 – PPP DEBT Continued**

	2022	2021
Small Business Administration Loans	\$ -	\$ 160,612
Less Current Portion of Loans	-	-21258
Long Term Notes Payable	\$ -	\$ 139,354

Principle Maturities of Long Term Debt were as follows on June 30, 2022

6/30/2022	-
6/30/2023	-
6/30/2034	-
6/30/2025	-
6/30/2025	-
Thereafter	-

**NOTE 9– LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2022	2021
Cash	\$329,500	\$404,279
Accounts Receivable	166,601	94,597
Grants Receivable	72,681	28,206
Financial Assets available to meet cash need for general expenditure within one year	\$568,782	\$527,081

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**  
**Notes to the Financial Statements**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**NOTE 9- LIQUIDITY AND AVAILABILITY CONTINUED**

Northeast Deaf and Hard of Hearing Services, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve-month period. Because a contract's or grant's restrictions requires resources to be used in a particular manner or in a future period Northeast Deaf and Hard of Hearing Services, Inc. must maintain sufficient resources to meet those responsibilities. As part of Northeast Deaf and Hard of Hearing Services, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

**NOTE 10- SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through October 13, 2022, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2022 and none were found.



Certified Public Accountants  
www.mclarneyco.com

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 Trustees of  
Northeast Deaf and Hard of Hearing Services

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 financial statements of Northeast Deaf and Hard of Hearing Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 13, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northeast Deaf and Hard of Hearing Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northeast Deaf and Hard of Hearing Services internal control. Accordingly, we do not express an opinion on the effectiveness of Northeast Deaf and Hard of Hearing Services' 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 entity's 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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

McLarney & Company, LLC

McLarney & Company LLC  
Chelmsford, MA 01824  
October 13, 2022

## Board of Directors List

The governing board of Northeast Deaf and Hard of Hearing consists of Community Members, of which at least fifty-one percent must be Deaf or Hard of Hearing. The primary duties of the board are to supervise the Executive Director, develop policies for the agency, oversee the agency's finances and to raise funds. Between meetings, members are expected to be on committees and to actively raise funds. The average commitment for our board members is about four hours per month.

<b>Chairman of the Board</b>	Michael Ritter Executive Committee  <i>Term Ends: October 2024</i>
<b>Vice Chairman</b>	Norman Lafond Sr. Executive Committee  <i>Term Ends: October 2024</i>
<b>Treasurer</b>	Larry Farrell Executive Committee  <i>Term Ends: January 2024</i>
<b>Secretary</b>	Peter Simoneau Executive Committee  <i>Term Ends: January 2024</i>
<b>Board Member</b>	Vincent Youmatz Executive Committee / Legal Council  <i>Term Ends: October 2024</i>
<b>Board Member</b>	Lori McLaren  <i>Term Ends: January 2024</i>
<b>Board Member</b>	Deborah Bailey  <i>Term Ends: January 2024</i>
<b>Board Member</b>	Tina Cook  <i>Term Ends: October 2022</i>
<b>Board Member</b>	Gerry Monroe  <i>Term Ends: July 2022</i>
<b>Board member</b>	Rickey Persons  <i>Term Ends: January 2025</i>
<b>Board member</b>	Susan Wolf-Downes  <i>Term Ends: October 2024</i>
<b>Board member</b>	Open

Michelle McConaghy Executive Director	0.08	\$ 6,737.52		
Don Borrer Bookkeeper	0.20	\$ 9,438.00		
Polly Lorien Communcation Access and Referral Coordinator	0.15	\$ 5,528.25		
Sydney Aube Communcation Access and Referral Coordinator	0.20	\$ 7,371.00		
KJ Johnston Communication Access and Referral Coordinator	0.15	\$ 5,528.25		
Madelyn Saab Communication Access and Referral Coordinator	0.15	\$ 5,528.25		
		\$ 40,131.27	0.12	\$ 44,947.02

## Michelle McConaghy

### Experience

#### Summary:

Experienced Professional with over twenty years assisting individuals with disabilities achieve independence through identifying measurable steps that provide a solid foundation for successful outcomes. Well versed in major legislation including the American with Disabilities Act (ADA), Americans with Disabilities Act Amendments Act (ADAA), Rehabilitation Act, and the Workforce Innovation and Opportunity Act (WIOA). A passionate advocate and evangelist for the disability community that leads by example via a resolute optimism towards life and individual potential.

#### Experience:

Executive Director  
Northeast Deaf and Hard of Hearing Services  
October 2020- Present  
Concord, NH, 03301  
[www.ndhhs.org](http://www.ndhhs.org)

- Develop and direct organizational strategy and services, in conjunction with the board of directors
- Attend various informational/outreach meetings for purposes of disseminating information about NDHHS.
- Engage ongoing communication with various service providers, agencies, businesses, organizations, civic groups and other interested parties.
- Prepare comprehensive budgets.
- Reporting on revenue and expenditures
- Oversee and direct general fundraising activities and grant application and funding Write grants and seek other funding sources.
- Recruit and supervise NDHHS staff and contractors
- Overseeing day-to-day business activities.
- Assess the need and scope of services to be provided.

Vocational Rehabilitation Counselor Lead  
Washington State Division of Vocational Rehabilitation  
April 1999 – September 2020  
Seattle, Washington, United States  
<https://www.dshs.wa.gov/dvr>

- Provide vocational counseling to assist customers in gaining an understanding of their disabilities, potential impediments to employment, and related issues that must be considered in selecting an employment goal including carrying out a successful Individualized Plan for Employment (IPE). Manage an average caseload of one hundred and ten customers living with a variety of disabilities in order to achieve successful employment outcomes.
- Determine client eligibility for a federally funded vocational program by evaluating and analyzing necessary medical, psychological, social, educational, vocational, and financial information to use for vocational planning:
- Conduct intakes and determine customer's needs to provide or arrange vocational rehabilitation services that include guidance and counseling, assessment, transition from high school to employment required to achieve and maintain employment goals.
- Oversee the delivery of Pre-Employment Transition Services for students with disabilities in order to ensure ED plan adherence. Develop relationships with students, school districts, family members, and government agencies in order to ensure successful career placement.
- Manage expenditures within an allotment of case service funds in excess of \$150,000, for the diagnostic evaluation of the customer or required for the implementation of vocational rehabilitation services identified on the IPE.

- Utilize electronic case management system to conduct all facets of documentation, including current record of vocational rehabilitation services, noting functional limitations, key decisions and activities while an active case.
- Conduct community outreach initiatives through presentations and collaboration with partners and multiple stakeholders.
- Assigns and coaches staff within the office regarding best practices in the delivery of vocational rehabilitation counseling practices, service delivery policies and procedures, case management, and funding approval in the absence of office supervisor.
- Assists in the development of agendas and office meetings along with external presentations to partners and community stakeholders.
- Participate in a committee to coordinate and plan the annual Deaf2Deaf BizTown event: <https://vimeopro.com/seagomedia/ja-biztown>

Director

Pathfinder Transition Network (PTN)

February 1997 – August 1998

Kintersville, Pennsylvania, United States

- Co-founded and managed social service agency incorporating technology-based training for the Deaf and Hard of Hearing individuals. Worked directly with Deaf and Hard of Hearing clients in obtaining and maintaining employment.
- Worked in concert with clients to identify assistive technology and services that helped to remove barriers to work, in addition educated employers in providing accommodations and accessibility awareness.
- Managed internal budget of \$150,000 dollars and secured individual funding for customer needs via external State, Local, and Federal channels.
- Facilitated communication and job skills acquisition with consumers to ensure long term employment success.

Program Specialist

Lehigh Valley Community Foundations Inc.

February 1996 – November 1996

Bethlehem, Pennsylvania, United States

<https://www.lehighvalleyfoundation.org>

- Coordinated, facilitated and assisted with medical, behavior programs, appointments, and activities for individuals with disabilities.
- Consistently and accurately maintained client records in compliance with local, state, federal, agency and contractual regulations or requirements
- Assisted with the supervision and management of both client's individual and house financial accounts.
- Supervised and oversaw the staffing support in the homes, working to promote staff cohesion and build staff morale.
- Provided personnel supervision to assigned staff.
- Maintained and sustained positive working relationships with participants' families and friends, vocational program staff, day program staff, DDA Case/Resource Management and other service providers.

Employment Specialist

Employment Technology Inc.

February 1990 – April 1994

Doylestown, Pennsylvania, United States

<http://emptech.org>

- Worked directly with an average of fifty individuals with disabilities in obtaining and maintaining employment.
- Interfaced with employers and educated them on the positive impact individuals experiencing disabilities and barriers can have on the workplace.
- Developed thorough knowledge of local, regional, and national labor trends, career openings and search strategies, along with additional resources in order to assist clients in a successful career search.
- Maintained up-to-date case notes detailing the goals of clients and work-related activities.
- Provided job training and supervision to clients at job sites including: performing task analysis, breaking down tasks and teaching new ways to perform them.
- Performed time studies, documented piece rate activity and monitored quality control.
- Worked alongside the disabled customers until they learned to function at an acceptable performance rate.
- Monitored client's behavioral objectives and provided behavioral interventions when necessary.

**Education:**

Bachelor of Social Work: Temple University

Master of Rehabilitation Counseling: University of Kentucky

## **DON BORROR**

BOOKKEEPER, NDHHS, Present position. Enter and pay invoices using Quickbooks. Generate and send invoices to customers. Coordinate biweekly payroll process. Receive payments and prepare bank deposits. Reconcile bank accounts monthly.

NH MUTUAL BANCORP, GL Accts Reconciliation, 2017 to 2021. Balanced and cleared GL transactions daily, performed month end recons and prepared reports for senior management. Approved invoices for processing by finance staff.

TOWN OF GOFFSTOWN, Finance Director/Treasurer, 2011 to 2016. Assisted with budget development, oversaw PR and A/P processes. Coordinated annual financial audits, supervised finance staff of four. Prepared monthly expenditure and revenue reports. Invested town funds in accordance with NH state statutes. Analyzed bank fees and relationships for town.

STATE OF NH, DRA, Municipal Accounts Auditor, then Asst. Division Director, 1993 to 2011. Set tax rates for up to 60 NH municipalities, communicated with various town officials, taxpayers, CPA's and attorneys on matters of public fiscal administration. Developed and presented training workshops. Oversaw NH tax collector supervision initiative.

### **RELEVANT SKILLS AND ATTRIBUTES**

Experience with Excel and Word, spreadsheets and documents  
Experience posting transactions, approving invoices, and preparing reports  
Reliable, with good work ethic  
Enjoy working independently with minimal supervision  
Excellent communication and math skills

### **EDUCATION**

Southern NH University, Bachelor of Science, Business Administration  
McIntosh College, Associate in Science, Accounting

# Sydney E. Aube

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## **Northeast Deaf and Hard of Hearing Services**

*November/2021- Present*

Communication Access and Referral Specialist

- Connecting Freelance Interpreters with hiring parties
- Advocacy work on behalf of the Deaf community
- Managing schedules and relationships with interpreters, community members, and hiring parties

## **Support Service Provider (SSP)**

*February/2021- Present*

Free Lance Assistant

- Assisting the Deaf-Blind in everyday tasks, including driving them to and from appointments, running errands, and helping to navigate surroundings.
- Light American Sign Language interpreting when needed.

## **Buba Noodle Bar, Manchester, NH**

*Head Server and Bar Tender*

*June/2020 – January/2021*

- Perform multiple tasks, including taking orders, making drinks, expediting and serving food, packaging takeout orders, answering the phone and bussing tables.
- Interact with customers in a friendly manner to deliver exceptional service levels.
- Developed and implemented organizational processes in stock rooms, dry room and for food expedition.
- Promoted to Head Server after 4 months. Additional responsibilities include ensuring all side work is finished, prepping food for the next day, handling cash and checkout at the end of the night and closing up the restaurant.

## **Puritan Restaurant, Manchester, NH**

*Takeout Manager*

*June/2017 - June/2020*

- Assisted customers by receiving their orders over the phone or in person, as well as packaging them and cashing them out.
- Promoted to Manager after 5 months. Additional responsibilities included handling tip money, managing break times, delegating side work for the end of the night and resolution of customer disputes.

## **Hannaford, Manchester, NH**

*Front End Associate*

*December/2014 - June / 2017*

- Main responsibilities included cashier, bagging groceries and customer service.

## **EDUCATION**

**B.S., American Sign Language/English Interpreting**

University of New Hampshire

## **Northeast Deaf/HH Services 2023-Present**

### ***Referral Specialist***

- Coordinate service providers for various interpreting and CART needs
- Organize and process Part B needs for events like weddings, funerals and other special occasions
- Coordinate support services for a diverse client base, ensuring prompt and efficient processes
- Onboard new SSP's and clients using personally-created elements to ensure quality
- Manage a team of SSP's, through assigning tasks, monitoring performance, and providing guidance and training as needed
- Collaborate with other SSP programs to try to expand and improve current home program

## **Walden School for the Deaf 7/2022-11/2022**

### ***Residential Child Care Worker***

- Cared after kids of all ages
- Ensured a special place for growth, development and recovery
- Helped managed crises as they happened, whether through deescalation or protection

## **99 Restaurant 2018-2022**

### ***Hostess/Expo/Server***

- Provided excellent customer service
- Helped accommodate the needs of individual guests and large groups
- Assisted coworkers to ensure smooth business operation
- Maintained a clean and sanitary work environment
- Provided a warm and welcoming atmosphere for all guests
- Worked closely with all sides of the restaurant to keep up with business
- Operated quickly and efficiently under extremely fast paced and stressful environments
- Communicated thoroughly with guests and coworkers to keep guests safe and happy

## **EDUCATION:**

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### **B.S., American Sign Language/English Interpreting**

University of New Hampshire at Manchester, 2018-2022