37

New Hampshire Department of
BUSINESS AND
ECONOMIC AFFAIRS

December 17, 2024

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Business and Economic Affairs, Office of Workforce Opportunity to enter into a **Sole Source** amendment to an existing contract (contract # 1093270) with Southern New Hampshire Services (SNHS) – d/b/a Community Action Partnership Hillsborough and Rockingham Counties (CAPHR) (VC# 177198) , Manchester, NH for the delivery of the Workforce Innovation and Opportunity Act (WIOA) Adult Program services by increasing the price limitation by $220,273 from $8,818,490 to $9,038,763 with no change to the completion date of June 30, 2025 effective upon Governor and Council approval. The original contract was approved by Governor and Council on December 18, 2020, Item #37 and amended on April 12, 2023, Item #5K and amended on November 29, 2023, Item #51. **100% Federal Funds.**

Funding is available in account, Office of Workforce Opportunity, as follows:

	FY2025
03-22-022-220510-14530000-102-500731-Contracts for Program Services	$220,273

EXPLANATION

This request is **Sole Source** due to the successful delivery of WIOA Adult Program services provided by Southern New Hampshire Services (SNHS), d/b/a Community Action Partnership Hillsborough and Rockingham Counties (CAPHR), as SNHS exceeded enrollment goals last year and is again on target to surpass this year's goals. These increases are being seen due to the expansion of eligibility as well as through various outreach efforts that are underway.

This contract between the Department of Business and Economic Affairs, Office of Workforce Opportunity (BEA/OWO) and Southern New Hampshire Services (SNHS) is for the delivery of the WIOA Adult Program services. The amendment of the existing agreement increases the funding to reflect the increase in enrollment and services being provided to eligible participants. Through various outreach initiatives and the expansion of eligibility, SNHS has far exceeded enrollment goals.

The Attorney General's office has reviewed and approved this document as to form, substance and execution.

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

Respectfully submitted,

Taylor Caswell
Commissioner

100 North Main Street, Suite 100
Concord, New Hampshire 03301
603.271.2341
visitnh.gov nheconomy.com choosenh.com

NEW HAMPSHIRE DEPARTMENT OF BUSINESS ANO ECONOMIC AFFAIRS
OFFICE OF WORKFORCE OPPORTUNITY

SUBJECT: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT PROGRAM CONTRACT
SOUTHERN NEW HAMPSHIRE SERVICES, INC.

AMENDMENT

This Amendment dated December 10, 2024, is between the State of New Hampshire Department of Business and Economic Affairs, Office of Workforce Opportunity, 100 North Main Street, Suite 100, Concord, Merrimack County, New Hampshire 03301 (hereinafter referred to as the "State") and Southern New Hampshire Services, Inc, d/b/a Community Action Partnership Hillsborough and Rockingham Counties, 40 Pine Street, Manchester, Hillsborough County, New Hampshire 03103 (hereinafter referred to as the "Contractor").

Pursuant to an Assignment of Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on April 12, 2023, Item SK (Consent Calendar), the Contractor has agreed to provide certain Services, per the terms and conditions specified In the Agreement and in consideration of payment by the State of certain sums as specified therein.

WHEREAS, pursuant to the provisions of Item 5 of the Agreement, the State and the Contractor have agreed.to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing and of the covenants and conditions in the Agreement as set forth herein, the parties agree to the following:

1. **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:

   A) **Price limitation:** Amend the Agreement by striking the current price limitation of $8,818,490 and inserting in place thereof the amount of $9,038,763.

2. **Continuance of Agreement.** Except as specifically amended and modified by the Terms and conditions of this Amendment, obligations of the parties hereunder shall remain in full force and effect in accordance with the terms and conditions set forth in the Agreement as it existed immediately prior to this Amendment.

Contractor Initials: DL
Date: Dec 11-2024

NEW HAMPSHIRE DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS OFFICE OF WORKFORCE OPPORTUNITY

SUBJECT: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT PROGRAM CONTRACT SOUTHERN NEW HAMPSHIRE SERVICES, INC.

AMENDMENT (page 2 of 3)

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

STATE OF NEW HAMPSHIRE
NH Department of Business and Economic Affairs

By: _____
Taylor Caswell, Commissioner

Southern New Hampshire Services, Inc.

By: Donnalee Lozeau
Donnalee Lozeau, Chief Executive Officer

State of New Hampshire
County of Hillsborough

On this 11th day of December, 2024, before me, Debra Stabler the undersigned officer, personally appeared Donnalee Lozeau who acknowledged himself/herself to be the CEO of Southern NH Services, a corporation, and that he/she, being authorized so to do, executed the foregoing instrument for the purposes contained therein.

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

Debra Stabler
Notary Public/Justice of the Peace
My Commission expires 10/7/25

Approved as to form, execution and substance

OFFICE OF THE ATTORNEY GENERAL

By: Louise D. Williams
Louise D. Williams
Assistant Attorney General

Date: December 19, 2024

NEW HAMPSHIRE DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS
OFFICE OF WORKFORCE OPPORTUNITY

SUBJECT: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT PROGRAM CONTRACT
SOUTHERN NEW HAMPSHIRE SERVICES, INC.

AMENDMENT (page 3 of 3)

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on _____ 2024.

OFFICEOFTHESECRETARY OF STATE

By: _____

Title: _____

Contractor Initials: DL
Date: Dec 11-2024

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: **65506**
Certificate Number: **0006652089**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 1st day of April A.D. 2024.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Orville Kerr, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 9, 2024, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Donnalee Lozeau, CEO, Ryan Clouthier, COO; James Chaisson, CFO, and Cara Aliberti, Financial Analyst (may list more than one person)is duly authorized on behalf of Southern New Hampshire Services, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. 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/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. 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: 11/25/24

Signature of Elected Officer
Name: Orville Kerr
Title: Secretary

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/25/2024

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

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

PRODUCER
Cross Insurance-Manchester
1100 Elm Street
Manchester NH 03101

CONTACT NAME: Dianne Soto
PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331
E-MAIL ADDRESS: manch.certs@crossagency.com

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Philadelphia Indemnity Ins Co	18058
INSURER B :	Midwest Employers Casualty Corp	23612
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
Southern New Hampshire Services, Inc.
PO Box 5040
Manchester NH 03108-5040

COVERAGES CERTIFICATE NUMBER: 24-25 SNHS 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:			PHPK2670953	04/01/2024	04/01/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2670952	04/01/2024	04/01/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB905859	04/01/2024	04/01/2025	EACH OCCURRENCE	$ 5,000,000
							AGGREGATE	$ 5,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20240000534 (3a - NH)	01/01/2024	01/01/2025	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Professional Liability			PHPK2670953	04/01/2024	04/01/2025	Each Prof Incident	$1,000,000
							Aggregate	$2,000,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

State of NH- Business and Economic Affairs Office of Workforce
100 North Main Street
Suite 100
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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SOUTHERN NEW HAMPSHIRE SERVICES

The Community Action Partnership for Hillsborough and Rockingham Counties

Helping People. Changing Lives.

MISSION STATEMENT

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

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

A. To provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.

B. To provide activities designed to assist low-income participants including homeless individuals and families, migrants, and the elderly poor to:

   1. Secure and retain meaningful employment
   2. Attain an adequate education
   3. Make better use of available income
   4. Obtain and maintain adequate housing and a suitable living environment
   5. Obtain emergency assistance through loans or grants to meet immediate and urgent individual and family needs, including the need for health services, nutritious food, housing, and employment related assistance
   6. Remove obstacles and solve problems which block the achievement of self-sufficiency
   7. Achieve greater participation in the affairs of the community, and
   8. Make more effective use of other programs related to the purposes of the enabling federal legislation.

C. To provide on an emergency basis for the provision of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

D. To coordinate and establish linkages between governmental and other social service programs to assure the effective delivery of such services to low-income individuals.

E. To encourage the use of entities in the private sector of the community in efforts to ameliorate poverty in the community.

Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED FINANCIAL STATEMENTS AND SUPPLEMTARY INFORMATION
FOR THE YEARS ENDED JULY 31, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND REPORTS ON COMPLIANCE AND INTERNAL CONTROL

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

TABLE OF CONTENTS

	Page(s)
Independent Auditors' Report	1 - 3
Financial Statements:	
Combined Statements of Financial Position	4
Combined Statements of Activities	5
Combined Statements of Functional Expenses	6 - 9
Combined Statements of Cash Flows	10
Notes to Combined Financial Statements	11 - 24
Combining Information:	
Schedule A - Combining Schedule of Financial Position	25
Schedule B - Combining Schedule of Activities	26
Supplementary Information Required by New Hampshire Housing:	
Whispering Pines II	27 - 33
J.B. Milette Manor	34 - 39
Sherburne Woods	40 - 46
Schedule of Expenditures of Federal Awards	47 - 49
Notes to Schedule of Expenditures of Federal Awards	50
Independent Auditors' 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	51 - 52
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	53 - 55
Schedule of Findings and Questioned Costs	56
Summary Schedule of Prior Audit Findings	57

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Southern New Hampshire Services, Inc. and Affiliate (a nonprofit organization), which comprise the combined statements of financial position as of July 31, 2023 and 2022, and the related combined statements of activities and changes in net assets, functional expenses and cash flows for the years then and the related notes to the combined financial statements.

In our opinion, the combined financial statements present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and Affiliate as of July 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Southern New Hampshire Services, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 these combined 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 combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Southern New Hampshire Services, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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, misrepresentation, 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 combined financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined 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 combined 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 Southern New Hampshire Services, Inc. and Affiliate's 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 Southern New Hampshire Services, Inc. and Affiliate's 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the combined financial statements. Additionally, the combining schedules of financial position and combining schedules of activities are presented for additional analysis and are not a required part of the combined financial statements. Additionally, the supplementary information as required by New Hampshire Housing is presented for additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2024 on our consideration of Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
March 11, 2024

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF FINANCIAL POSITION
JULY 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash	$ 10,382,755	$ 11,441,623
Investments	10,089,918	9,696,836
Grants receivable	4,657,945	4,458,963
Accounts receivable	1,075,088	949,902
Prepaid expenses	311,983	129,210
Total current assets	26,517,689	26,676,534
PROPERTY		
Land	4,060,574	3,575,080
Buildings and improvements	14,624,467	13,936,225
Vehicles and equipment	1,748,567	1,470,617
Total property	20,433,608	18,981,922
Less: accumulated depreciation	6,392,579	6,720,057
Property, net	14,041,029	12,261,865
OTHER ASSETS		
Restricted cash	500,770	511,966
TOTAL ASSETS	$ 41,059,488	$ 39,450,365

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	$ 87,597	$ 83,656
Accounts payable	2,053,707	991,023
Accrued payroll and related expenses	1,952,587	1,646,168
Accrued compensated absences	421,706	407,125
Other liabilities	235,052	222,094
Refundable advances	2,209,618	4,390,640
Tenant security deposits	82,007	95,757
Total current liabilities	7,042,274	7,836,463
LONG TERM LIABILITIES		
Long term debt, less current portion shown above	1,389,230	1,905,793
Total liabilities	8,431,504	9,742,256
NET ASSETS		
Without donor restrictions	32,627,984	29,708,109
TOTAL LIABILITIES AND NET ASSETS	$ 41,059,488	$ 39,450,365

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
REVENUES, GAINS AND OTHER SUPPORT		
Grant revenue	$ 110,665,844	$ 131,572,939
Program service fees	804,331	930,848
Local funding	192,419	162,140
Rental income	1,134,229	1,248,788
Gifts and other contributions	286,973	375,231
Interest and dividend income	463,090	403,230
Unrealized loss on investments	(60,130)	(1,101,886)
Miscellaneous	160,034	162,429
In-kind contributions	1,406,827	992,197
Forgiveness of debt	440,000	800,000
Gain on disposal of property	495,109	8,545
Total revenues, gains and other support	115,988,726	135,654,461
EXPENSES		
Program services		
Child development	10,344,050	9,709,703
Community services	1,380,399	1,365,889
Economic and workforce development	5,576,367	4,855,488
Energy	21,055,560	15,581,785
Language and literacy	217,448	355,546
Housing and homeless	65,332,498	94,232,589
Nutrition and health	2,206,763	2,192,705
Special projects	2,031,500	1,798,981
Volunteer services	119,653	109,401
SNHS Management Corporation	2,726,036	2,458,985
Total program services	110,990,274	132,661,072
Supporting activities		
Management and general	2,078,577	1,977,716
Total expenses	113,068,851	134,638,788
CHANGE IN NET ASSETS	2,919,875	1,015,673
NET ASSETS, BEGINNING OF YEAR	29,708,109	28,692,436
NET ASSETS, END OF YEAR	$ 32,627,984	$ 29,708,109

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2023

	Program Services						
	Child Development	Community Services	Economic and Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
EXPENSES							
Payroll	$ 4,687,629	$ 531,880	$ 2,009,063	$ 1,938,086	$ 203,503	$ 1,431,041	$ 857,455
Payroll taxes	349,470	40,180	151,567	148,475	14,583	108,336	64,713
Fringe benefits	1,443,535	88,342	440,413	503,989	20,634	295,713	210,743
Workers compensation insurance	82,817	5,964	3,854	10,384	4,371	2,874	21,143
Unemployment	13,237	1,219	5,089	5,495	549	2,692	2,398
Retirement benefits	342,791	48,717	153,650	119,927	5,789	67,638	58,784
Consultant and contractual	50,990	274,726	300,288	1,347,342	878	1,154,158	12,482
Travel and transportation	92,430	18,212	48,501	48,755	168	2,611	32,691
Conferences and meetings	-	14,430	-	9,636	-	-	830
Occupancy	706,464	153,012	508,703	136,509	30,171	190,186	71,981
Advertising	134	5,915	8,628	-	25	-	75
Supplies	303,547	22,767	16,260	130,317	4,592	71,748	283,941
Equipment rentals and maintenance	3,805	911	8,610	31,905	443	589	27,842
Insurance	23,033	45,759	2,720	22,872	-	6,572	4,317
Telephone	86,959	17,736	37,596	36,512	4,561	45,272	70,491
Postage	1,402	-	1,010	36,476	-	16,742	2,468
Printing and publications	3,026	5,272	-	-	-	-	-
Subscriptions	-	-	-	696	-	-	-
Program support	6,016	110,075	-	29,932	-	-	-
Interest	6,411	-	-	-	-	-	-
Depreciation	182,997	20,641	43,484	8,534	1,968	6,627	12,983
Assistance to clients	349,924	11,386	1,737,805	16,521,194	-	61,950,040	521,950
Other expense	316,567	2,113	108,073	28,625	-	2,503	2,379
Miscellaneous	14,710	1,003	1,183	4,215	25	1,879	2,527
In-kind expenses	1,406,827	-	-	-	-	-	-
SUBTOTAL	10,474,721	1,418,080	5,586,497	21,113,876	292,240	65,357,221	2,262,193
Eliminations	(130,671)	(37,681)	(10,130)	(58,316)	(74,792)	(24,723)	(55,430)
TOTAL EXPENSES	$ 10,344,050	$ 1,380,399	$ 5,576,367	$ 21,055,560	$ 217,448	$ 65,332,498	$ 2,206,763

See Notes to Combined Financial Statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JULY 31, 2023

	Program Services				Support Services	
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	2023 Total
EXPENSES						
Payroll	$ 64,397	$ 78,563	$ 702,669	$ 12,504,086	$ 1,329,230	$ 13,833,316
Payroll taxes	4,773	5,550	51,177	936,804	95,465	1,032,269
Fringe benefits	2,551	25,583	211,953	3,243,456	176,241	3,419,697
Workers compensation insurance	306	145	10,911	142,769	4,432	147,201
Unemployment	135	233	1,392	32,439	2,884	35,323
Retirement benefits	5,715	6,920	53,840	863,771	130,495	994,266
Consultant and contractual	1,882,405	335	137,435	5,161,039	205,722	5,366,761
Travel and transportation	3,699	3,910	49,033	296,010	4,893	300,903
Conferences and meetings	5,972	-	34,047	64,915	1,074	65,989
Occupancy	12,000	-	689,228	2,498,254	59,745	2,557,999
Advertising	-	1,047	1,574	17,398	25	17,423
Supplies	284	3,041	19,953	856,450	23,581	880,031
Equipment rentals and maintenance	22,835	13	18,642	115,595	5,989	121,584
Insurance	2,244	1,762	51,158	160,437	10,498	170,935
Telephone	2,750	3,751	31,762	337,390	17,767	355,157
Postage	-	865	718	59,481	11,475	70,956
Printing and publications	-	-	-	8,298	-	8,298
Subscriptions	-	-	1,199	1,895	129	2,024
Program support	1,143	-	89,936	237,102	-	237,102
Interest	-	-	45,072	51,483	-	51,483
Depreciation	43,940	-	393,865	715,039	4,114	719,153
Assistance to clients	3,500	-	35,401	81,131,200	-	81,131,200
Other expense	11,879	424	12,233	482,796	400	483,196
Miscellaneous	252	3,328	96,859	125,981	66	126,047
In-kind expenses	-	-	-	1,406,827	-	1,406,827
SUBTOTAL	2,070,780	135,270	2,740,057	111,450,915	2,084,225	113,535,140
Eliminations	(39,280)	(15,617)	(14,021)	(460,641)	(5,648)	(466,289)
TOTAL EXPENSES	$ 2,031,500	$ 119,653	$ 2,726,036	$ 110,990,274	$ 2,078,577	$ 113,068,851

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2022

	Program Services						
	Child Development	Community Services	Economic and Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
EXPENSES							
Payroll	$ 4,662,659	$ 558,156	$ 1,990,951	$ 1,547,109	$ 236,067	$ 2,016,252	$ 884,686
Payroll taxes	348,302	42,274	149,819	117,947	17,294	153,374	65,249
Fringe benefits	1,503,860	97,032	429,260	421,614	26,123	363,941	241,067
Workers compensation insurance	97,375	7,094	4,336	11,681	5,631	4,375	24,217
Retirement benefits	345,542	51,651	166,504	114,842	9,313	59,619	64,339
Consultant and contractual	52,542	289,776	309,531	1,922,755	1,017	927,682	10,004
Travel and transportation	70,049	14,684	37,586	42,224	491	1,928	15,486
Conferences and meetings	-	10,660	-	5,378	-	1,016	625
Occupancy	634,228	147,065	554,637	129,718	29,924	52,641	58,192
Advertising	1,168	-	1,660	13,322	100	50	150
Supplies	269,441	24,289	15,592	105,391	12,122	61,566	254,026
Equipment rentals and maintenance	17,789	3,090	5,139	12,244	10,403	18,919	10,377
Insurance	19,075	47,462	5,982	23,078	-	2,463	4,717
Telephone	71,994	17,062	37,827	40,509	3,114	24,751	79,510
Postage	1,628	7	1,432	29,787	248	25,363	3,753
Printing and publications	1,488	4,588	-	16,531	645	-	-
Subscriptions	-	-	-	704	-	-	-
Program support	1,873	120,345	-	20,585	-	-	4,617
Interest	7,811	-	-	-	-	-	-
Depreciation	133,424	19,673	44,930	8,533	2,906	-	13,778
Assistance to clients	238,519	23,297	1,107,003	11,032,479	-	90,504,018	488,684
Other expense	348,271	2,816	4,842	10,508	-	3,203	4,744
Miscellaneous	12,952	44,591	1,038	1,698	150	2,088	1,822
In-kind expenses	992,197	-	-	-	-	-	-
SUBTOTAL	9,830,207	1,525,612	4,868,067	15,628,615	355,546	94,243,249	2,206,243
Eliminations	(120,504)	(159,723)	(12,579)	(46,830)	-	(10,660)	(13,538)
TOTAL EXPENSES	$ 9,709,703	$ 1,365,889	$ 4,855,488	$ 15,581,785	$ 355,546	$ 94,232,589	$ 2,192,705

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JULY 31, 2022

	Program Services				Support Services	
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	2022 Total
EXPENSES						
Payroll	$ 70,027	$ 66,286	$ 680,957	$ 12,693,150	$ 1,258,823	$ 13,951,973
Payroll taxes	5,334	4,777	51,276	955,648	91,302	1,046,948
Fringe benefits	5,415	17,932	124,330	3,230,574	172,052	3,402,626
Workers compensation insurance	631	146	12,783	168,249	4,964	173,213
Retirement benefits	5,851	5,739	51,873	875,273	123,402	998,675
Consultant and contractual	1,576,097	2,790	154,643	5,246,837	181,115	5,427,952
Travel and transportation	2,535	1,347	43,639	229,989	6,137	236,106
Conferences and meetings	1,867	-	36,679	56,425	2,276	58,701
Occupancy	20,274	-	653,118	2,277,997	44,863	2,322,860
Advertising	25	500	1,641	18,636	338	18,974
Supplies	9,264	3,099	22,434	797,224	44,635	841,859
Equipment rentals and maintenance	5,873	21	10,928	94,583	1,052	95,635
Insurance	3,706	1,782	46,929	155,174	16,931	172,105
Telephone	2,770	3,137	24,285	304,959	14,673	319,632
Postage	7	752	766	63,721	11,966	75,687
Printing and publications	-	-	1,477	24,729	-	24,729
Subscriptions	-	900	685	2,269	1,029	3,298
Program support	3,336	-	73,105	223,861	-	223,861
Interest	-	-	47,746	55,557	-	55,557
Depreciation	48,286	-	395,803	667,333	4,114	671,447
Assistance to clients	41,099	-	24,779	103,457,878	-	103,457,878
Other expense	-	-	7,175	379,359	1,539	380,898
Miscellaneous	120	213	68,702	131,370	209	131,579
In-kind expenses	-	-	-	992,197	-	992,197
SUBTOTAL	1,802,317	109,401	2,533,713	133,102,970	1,981,420	135,084,390
Eliminations	(3,336)	-	(74,728)	(441,898)	(3,704)	(445,602)
TOTAL EXPENSES	$ 1,798,981	$ 109,401	$ 2,458,985	$ 132,661,072	$ 1,977,716	$ 134,638,788

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 2,919,875	$ 1,015,673
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	719,153	671,447
Gain on disposal of property	(495,109)	(8,545)
Unrealized loss on investments	60,130	1,101,886
Forgiveness of debt	(440,000)	(800,000)
Loss on construction		70,044
Decrease (increase) in assets:		
Grants receivable	(198,982)	(1,007,324)
Accounts receivable	(125,186)	(171,292)
Prepaid expenses	(182,773)	7,482
Increase (decrease) in liabilities:		
Accounts payable	495,206	299,328
Accrued payroll and related expenses	306,419	458,824
Accrued compensated absences	14,581	(17,372)
Other liabilities	12,958	(21,028)
Refundable advances	(2,181,022)	2,966,502
Tenant security deposits	(13,750)	6,625
NET CASH PROVIDED BY OPERATING ACTIVITIES	891,500	4,472,150
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	(2,144,901)	(1,058,436)
Proceeds from disposal of property	709,171	45,428
Purchase of investments, reinvested dividends and capital gains	(453,212)	(402,006)
NET CASH USED IN INVESTING ACTIVITIES	(1,888,942)	(1,415,014)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term debt	(72,622)	(68,765)
NET CASH USED IN FINANCING ACTIVITIES	(72,622)	(68,765)
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	(1,070,064)	2,988,371
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	11,953,589	8,965,218
CASH AND RESTRICTED CASH, END OF YEAR	$ 10,883,525	$ 11,953,589
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 51,483	$ 55,557
SUPPLEMENTAL DISCLOSURES OF NONCASH FINANCING ACTIVITIES		
Building improvements in the current year in accounts payable	$ 567,478	$ —
CASH AND RESTRICTED CASH		
Cash	$ 10,382,755	$ 11,441,623
Restricted cash	500,770	511,966
Total cash and restricted cash	$ 10,883,525	$ 11,953,589

See Notes to Combined Financial Statements

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

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

Basis of Accounting

The Organization prepares its combined financial statements utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The combined financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

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

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

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

As of July 31, 2023 and 2022, the Organization had no net assets with donor restrictions.

Combined Financial Statements

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

Southern New Hampshire Services, Inc and SNHS Management Corporation are governed by separate boards of directors and each Organization files its own form 990 with the IRS. See combining schedules on pages 25 and 26 of these financial statements.

Estimates

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

Cash and Cash Equivalents

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization has no cash equivalents as of July 31, 2023 and 2022.

Current Vulnerabilities Due to Certain Concentrations

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

Concentration of Credit Risk

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to $250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at either July 31, 2023 and 2022.

Accounts and Grants Receivable

All accounts and grants receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants, and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2023 and 2022.

Support and Revenue Recognition

Contracts with Customers

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

Generally, the Organization bills customers and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations of its childcare services to the point when it is no longer required to provide services to the client, which is generally weekly for childcare services. These services are considered to be a single performance obligation.

Revenue for performance obligations satisfied at a point in time is recognized when services are provided, and the Organization does not believe it is required to provide additional services to the client.

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

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

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

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

Private Grant Revenue and Contributions

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

Grants and Support

Grant revenue is derived from various federal grant agreements and various state and private entity passthrough grant agreements and contracts to provide funding support of the Organization's programs and services provided by the Organization including childcare, child development, social, health, nutrition, employment, language, energy, and special needs services to families enrolled in the Organization's programs. The Organization has evaluated its grant agreements against applicable accounting standard guidance and determined that the grant agreements are contributions (nonreciprocal transaction) conditioned upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific provisions of the grant agreements.

Refundable advances result from unexpended balances from these conditional contributions and will be subsequently recognized as contribution revenue when donor conditions are met. Federal and state grant revenue comprised approximately 95% and 97% of total revenue in the fiscal years ended July 31, 2023 and 2022, respectively.

In-Kind Donations

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. In-kind revenues and expenses for the years ended July 31, 2023 and 2022 are $1,406,827 and $992,197, respectively (See Note 12).

Investments

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

Property

Property acquired by the Organization is capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of $5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for the years ended July 31, 2023 and 2022 was $719,153 and $671,447, respectively.

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

Advertising

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

Income Taxes

Southern New Hampshire Services, Inc. and SNHS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

Functional Allocation of Expenses

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

Management and General – Includes all activities related to the Organization's internal management.

New Accounting Pronouncement

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, Leases (Topic 842), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows. There were no material amounts to be recognized as operating right of use asset or operating lease liability at July 31, 2023, due to limited leases having a term greater than 12 months.

NOTE 2: RESTRICTED CASH

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

NOTE 3. FAIR VALUE MEASUREMENT

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

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

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access at the measurement date.
Level 2: Inputs other than quoted prices included within Level I that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2023 and 2022.

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

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

	2023			
	Level 1	Level 2	Level 3	Total
Total mutual funds at fair value	$10,089,918	$ _____	$ _____	$ 10,089,918

	2022			
	Level 1	Level 2	Level 3	Total
Total mutual funds at fair value	$ 9,696,836	$ _____	$ _____	$ 9,696,836

NOTE 4. INVESTMENTS

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of July 31:

	2023		2022	
	Market Value	Cost	Market Value	Cost
Mutual Funds	$10,089,918	$ 9,694,288	$ 9,696,836	$ 9,241,075

The Organization had unrealized losses on investments of $60,130 and $1,101,886, at July 31, 2023 and 2022, respectively.

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

	2023	2022
Fair value – beginning of year	$ 9,696,836	$ 10,396,716
Dividends and capital gains, reinvested	453,212	402,006
Unrealized loss	(60,130)	(1,101,886)
Fair value – end of year	$ 10,089,918	$ 9,696,836

NOTE 5. LIQUIDITY AND AVAILABILITY

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

	2023	2022
Cash	$10,382,755	$11,441,623
Investments	10,089,918	9,696,836
Grants receivable	4,657,945	4,458,963
Accounts receivable	1,075,088	949,902
Total financial assets available within one year	$26,205,706	$26,547,324

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

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

NOTE 6. LONG TERM DEBT

The long term debt at July 31, 2023 and 2022 consisted of the following:

	2023	2022
SNHS, Inc		
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in monthly installments of $2,182 plus interest through 2030. Interest is at 4.00% at July 31, 2023 and 2022.	$ 162,615	$ 182,389

	2023	2022
SNHS Management Corporation		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of $11,275 was due on June 30, 2010. Interest is at 0.00%. SNHS, Inc., is currently negotiating with the City of Manchester to obtain forgiveness.	11,275	11,275
Mortgage payable to New Hampshire Housing, secured by real estate located on Pleasant St., Epping, NH, payable in monthly installments of $1,084 including interest through 2042. Interest is at 3.50%.	174,800	181,569
Mortgage payable to the City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.00% annually if requirements are not met. This barrier was met during the year ended July 31, 2023 and the mortgage was forgiven in full and recognized into income (See **Note 10**).	-	20,000
Mortgage payable to New Hampshire Community Loan Fund secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 30 years. Interest is at 10.00% annually if requirements are not met. This barrier was met during the year ended July 31, 2023 and the mortgage was forgiven in full and recognized into income (See **Note 10**).	-	250,000
Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low-income housing for 40 years. Interest is at 0.00%. This barrier was met during the year ended July 31, 2023 and the mortgage was forgiven in full and recognized into income (See **Note 10**).	-	170,000

	2023	2022
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located on Crystal Ave., Derry, NH, payable in monthly installments of $3,715 including interest through 2031. Interest is at 5.50%.	295,423	322,593
Mortgage payable to New Hampshire Housing secured by real estate located in Deerfield, NH, payable in monthly installments of $3,327 including interest through 2033. Interest is at 7.00%.	289,789	308,698
Mortgage payable to New Hampshire Housing secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.00%.	392,925	392,925
Mortgage payable to New Hampshire Housing secured by real estate located in Deerfield, NH with annual principal repayments equal to 25% of cash surplus due through 2032. Interest is at 0.00%.	150,000	150,000
	1,476,827	1,989,449
Less: current portion due within one year	87,597	83,656
	$ 1,389,230	$ 1,905,793

The schedule of maturities of long term debt at July 31, 2023 is as follows:

Year Ending July 31	Amount
2024	$ 87,597
2025	80,491
2026	84,899
2027	89,564
2028	94,498
Thereafter	1,039,778
Total	$ 1,476,827

NOTE 7. OPERATING LEASES

The Organization leases various facilities under several operating leases. Total lease payments for the years ended July 31, 2023 and 2022 equaled $923,323 and $864,053, respectively. The leases expire at various times through 2025. Some of the leases contain renewal options that are contingent upon federal funding, and some contain renewal options subject to renegotiation of lease terms. Annual leases with the Organization for the years ended July 31, 2023 and 2022 totaled $229,188 and $221,737, respectively. These leases have been eliminated in the combined financial statements.

The schedule of future minimum lease payments at July 31, 2023 for the operating leases is as follows:

Year Ending July 31	Amount
2024	$ 78,161
2025	12,524
Total	$ 90,685

NOTE 8. ACCRUED COMPENSATED BALANCES

At July 31, 2023 and 2022 the Organization accrued a liability for future annual leave time that its employees had earned, in the amount of $421,706 and $407,125, respectively. Any hours not used by the end of the calendar year are forfeited.

NOTE 9. RETIREMENT BENEFITS

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 1% of their wages, while the Organization contributes 10% of their wages. The retirement benefit expense for the years ended July 31, 2023 and 2022 was $994,266 and $998,675, respectively.

NOTE 10. FORGIVENESS OF DEBT

During the year ended July 31, 2023, the Organization realized forgiveness of debt income in connection with three mortgage payables to the City of Nashua. The real estate located in Nashua, New Hampshire remained as low-income housing for a length that satisfied the criteria for debt forgiveness from the City of Nashua. Forgiveness of debt income totaled $440,000 for the year ended July 31, 2023 on the accompanying combined statement of activities (**Note 6**).

During the year ended July 31, 2022, the Organization realized forgiveness of debt income in connection with a mortgage payable to the City of Nashua. The real estate located on Vine St. in Nashua, New Hampshire remained as low-income housing for 30 years which satisfied the criteria for debt forgiveness from the City of Nashua. Forgiveness of debt income totaled $900,000 for the year ended July 31, 2022 on the accompanying combined statement of activities.

NOTE 11 RISKS AND UNCERTAINTIES

Cotton Mill Square

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

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

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2023 and 2022. SNHS Management Corporation feels that it is extremely unlikely that the Project will fall into noncompliance in future periods. Therefore, SNHS Management Corporation has not recorded any contingent receivable or liability related to this transaction. The note repayment is accelerated if the units fall out of compliance.

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

NOTE 12 IN-KIND CONTRIBUTIONS/SERVICES

The Organization records the value of in-kind contributions according to the accounting policies described in **Note 1**.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended July 31, 2023 and 2022, is as follows:

	2023	2022
Volunteer hours		
Head Start and Early Head Start	$1,406,827	$992,197

NOTE 13: RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which were taken from the July 31, 2023 financial statements, to conform to the current year presentation.

NOTE 14: SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events through March 11, 2024, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2023

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
ASSETS					
CURRENT ASSETS					
Cash	$ 1,261,357	$ 9,121,398	$ 10,382,755	$ -	$ 10,382,755
Investments	-	10,089,918	10,089,918	-	10,089,918
Grants receivable	4,613,855	44,090	4,657,945	-	4,657,945
Accounts receivable	-	1,075,088	1,075,088	-	1,075,088
Prepaid expenses	251,407	60,576	311,983	-	311,983
Due from related parties	5,288,049	(2,672,032)	2,616,017	(2,616,017)	-
Total current assets	11,414,668	17,719,038	29,133,706	(2,616,017)	26,517,689
PROPERTY					
Land	646,805	3,413,769	4,060,574	-	4,060,574
Buildings and improvements	3,969,256	10,655,211	14,624,467	-	14,624,467
Vehicles and equipment	1,498,875	249,592	1,748,567	-	1,748,567
Total property	6,115,036	14,318,572	20,433,608	-	20,433,608
Less: accumulated depreciation	1,949,302	4,443,277	6,392,579	-	6,392,579
Total property, net	4,165,734	9,875,295	14,041,029	-	14,041,029
OTHER ASSETS					
Restricted cash	30,781	469,989	500,770	-	500,770
TOTAL ASSETS	$ 15,611,183	$ 28,064,322	$ 43,675,505	$ (2,616,017)	$ 41,059,488
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of long term debt	$ 19,966	$ 67,631	$ 87,597	$ -	$ 87,597
Accounts payable	1,892,132	161,575	2,053,707	-	2,053,707
Accrued payroll and related expenses	280,588	1,671,999	1,952,587	-	1,952,587
Accrued compensated absences	-	421,706	421,706	-	421,706
Other liabilities	212,307	22,745	235,052	-	235,052
Refundable advances	1,694,546	515,072	2,209,618	-	2,209,618
Tenant security deposits	29,459	52,548	82,007	-	82,007
Due to related parties	2,672,032	(56,015)	2,616,017	(2,616,017)	-
Total current liabilities	6,801,030	2,857,261	9,658,291	(2,616,017)	7,042,274
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	142,649	1,246,581	1,389,230	-	1,389,230
Total liabilities	6,943,679	4,103,842	11,047,521	(2,616,017)	8,431,504
NET ASSETS					
Without donor restrictions	8,667,504	23,960,480	32,627,984	-	32,627,984
TOTAL LIABILITIES AND NET ASSETS	$ 15,611,183	$ 28,064,322	$ 43,675,505	$ (2,616,017)	$ 41,059,488

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

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
REVENUES, GAINS AND OTHER SUPPORT					
Grant revenue	$ 110,665,844	$ -	$ 110,665,844	$ -	$ 110,665,844
Program service fees	275,039	766,393	1,041,432	(237,101)	804,331
Local funding	-	192,419	192,419	-	192,419
Rental income	-	1,363,417	1,363,417	(229,188)	1,134,229
Gifts and other contributions	266,926	20,047	286,973	-	286,973
Interest and dividend income	620	462,470	463,090	-	463,090
Unrealized loss on investments	-	(60,130)	(60,130)	-	(60,130)
Miscellaneous	124,603	35,431	160,034	-	160,034
Forgiveness of debt	-	440,000	440,000	-	440,000
Gain on disposal of property	16,301	478,808	495,109	-	495,109
In-kind contributions	1,406,827	-	1,406,827	-	1,406,827
Total revenues, gains and other support	112,756,160	3,698,855	116,455,015	(466,289)	115,988,726
EXPENSES					
Program services					
Child development	10,474,721	-	10,474,721	(130,671)	10,344,050
Community services	1,418,060	-	1,418,060	(37,661)	1,380,399
Economic and workforce development	5,586,497	-	5,586,497	(10,130)	5,576,367
Energy	21,113,876	-	21,113,876	(58,316)	21,055,560
Language and literacy	292,240	-	292,240	(74,792)	217,448
Housing and homeless	85,357,221	-	85,357,221	(24,723)	85,332,498
Nutrition and health	2,262,193	-	2,262,193	(55,430)	2,206,763
Special projects	2,070,780	-	2,070,780	(39,280)	2,031,500
Volunteer services	135,270	-	135,270	(15,617)	119,653
SNHS Management Corporation	-	2,740,057	2,740,057	(14,021)	2,726,036
Total program services	108,710,858	2,740,057	111,450,915	(460,641)	110,990,274
Supporting activities					
Management and general	2,084,225	-	2,084,225	(5,648)	2,078,577
Total expenses	110,795,083	2,740,057	113,535,140	(466,289)	113,068,851
CHANGE IN NET ASSETS	1,961,077	958,798	2,919,875	-	2,919,875
NET ASSETS, BEGINNING OF YEAR	6,706,427	23,001,682	29,708,109	-	29,708,109
NET ASSETS, END OF YEAR	$ 8,667,504	$ 23,960,480	$ 32,627,984	$ -	$ 32,627,984

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT NO. A189891-046)

STATEMENTS OF FINANCIAL POSITION
JULY 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash	$ 18,114	$ 16,249
Prepaid expenses	9,492	6,648
Total current assets	27,606	22,897
RESTRICTED CASH		
Insurance escrow	1,074	3,120
Tax escrow	4,767	4,959
Replacement reserves	42,339	27,778
Operating reserve	55,427	79,495
Total restricted cash	103,607	115,352
PROPERTY		
Land	166,600	166,600
Buildings and improvements	598,178	598,178
Total property	764,778	764,778
Less accumulated depreciation	110,812	93,216
Property, net	653,966	671,562
OTHER ASSETS		
Tenant security deposits	13,504	14,643
TOTAL ASSETS	$ 798,683	$ 824,454

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of mortgage note payable	$ 7,010	$ 6,769
Accounts payable	4,364	5,448
Accrued expenses	328	49
Total current liabilities	11,702	12,266
LONG TERM LIABILITIES		
Due to affiliate	47,697	29,575
Mortgage note payable, less current portion as shown above	167,790	174,800
Tenant security deposits	13,504	14,643
Total long term liabilities	228,991	219,018
Total liabilities	240,693	231,284
NET ASSETS WITHOUT DONOR RESTRICTIONS	557,990	593,170
TOTAL LIABILITIES AND NET ASSETS	$ 798,683	$ 824,454

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

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
INCOME		
Rental income	$ 171,902	$ 175,309
Interest income	8	11
Interest income restricted	2,537	172
Other income	3,680	5,400
Total income	178,127	180,892
OPERATING EXPENSES		
Administrative	43,135	39,451
Utilities	42,357	45,744
Maintenance	74,601	62,802
General	29,371	26,246
Total operating expenses	189,464	174,243
INTEREST EXPENSE	6,247	6,479
INCOME (LOSS) BEFORE DEPRECIATION	(17,584)	170
Depreciation	17,596	17,494
CHANGE IN NET ASSETS	(35,180)	(17,324)
NET ASSETS, BEGINNING OF YEAR	593,170	610,494
NET ASSETS, END OF YEAR	$ 557,990	$ 593,170

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

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
ADMINISTRATIVE EXPENSES		
Management fee	$ 14,400	$ 14,400
Salaries and wages	11,803	6,816
Fringe benefits	3,376	2,043
Legal	4,443	3,971
Investment and management fee		6,120
Telephone	399	1,687
Other administrative expenses	8,714	4,414
Total administrative expenses	43,135	39,451
UTILITIES		
Electricity	17,226	17,056
Fuel	12,218	15,579
Water and sewer	12,913	11,630
Other utility expense		1,479
Total utility expenses	42,357	45,744
MAINTENANCE		
Trash removal	2,512	2,533
Snow removal	16,214	12,496
Elevator repairs and contract	3,482	3,756
Custodial supplies	15	295
Repairs, materials	44,680	35,522
Repairs, contract	7,698	8,200
Total maintenance expense	74,601	62,802
INTEREST, NHH MORTGAGE NOTE	6,247	6,479
DEPRECIATION	17,596	17,494
GENERAL EXPENSE		
Real estate taxes	20,392	19,648
Payroll taxes	902	515
Retirement benefits	1,074	50
Workman's compensation	553	351
Insurance	6,450	5,682
Total general expense	29,371	26,246
TOTAL RENTAL OPERATIONS EXPENSES	$ 213,307	$ 198,216

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

SCHEDULES OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
SOURCES OF FUNDS:		
Rental operations		
INCOME		
Tenant paid rent	$ 157,554	$ 157,575
HAP rent subsidy	14,348	17,734
Total rental receipts	171,902	175,309
Interest income	2,545	183
Service income	2,345	2,635
Other income	1,335	2,765
Total rental operations receipts	178,127	180,892
EXPENSES		
Administrative	43,213	39,008
Utilities	43,426	41,718
Maintenance	74,259	63,138
General	32,215	25,539
Interest	6,247	6,479
Total rental operations disbursements	199,360	175,882
CASH PROVIDED BY (USED IN) RENTAL OPERATIONS BEFORE AMORTIZATION OF MORTGAGE	(21,233)	5,010
AMORTIZATION OF MORTGAGE	(6,769)	(6,537)
CASH USED IN RENTAL OPERATIONS AFTER DEBT SERVICE	(28,002)	(1,527)
OTHER DISBURSEMENTS		
Net receipts (payments) from management agent	18,122	(556)
Net withdrawals (deposits) from reserve accounts	11,745	(6,128)
Purchase of property		(6,070)
NET INCREASE (DECREASE) IN CASH	1,865	(14,281)
CASH, BEGINNING OF YEAR	16,249	30,530
CASH, END OF YEAR	$ 18,114	$ 16,249

WHISPERING PINES II
(FORMERLY: EPPING SENIOR HOUSING ASSOCIATES LIMITED PARTNERSHIP)
(PROJECT NO. A199981-046)

SCHEDULES OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

DESCRIPTION OF FUND:		Deposits		Withdrawals	
Restricted Accounts:	Balance Beginning of Year	Funding of Reserves	Interest Earned	Expenditures	Balance End of Year
For the Year Ended July 31, 2023					
Operating reserve	$ 79,495	$ -	$ 1,523	$ (25,591)	$ 55,427
Insurance escrow	3,120	6,204	114	(8,364)	1,074
Tax escrow	4,959	20,527	139	(20,858)	4,767
Replacement reserve	27,778	13,800	761	-	42,339
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	$ 115,352	$ 40,531	$ 2,537	$ (54,813)	$ 103,607
For the Year Ended July 31, 2022					
Operating reserve	$ 79,373	$ -	$ 122	$ -	$ 79,495
Insurance escrow	2,911	6,443	5	(6,239)	3,120
Tax escrow	5,228	19,010	9	(19,288)	4,959
Replacement reserve	21,712	11,850	36	(5,820)	27,778
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	$ 109,224	$ 37,303	$ 172	$ (31,347)	$ 115,352

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

SCHEDULES OF SURPLUS CASH
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
Net loss	$ (35,180)	$ (17,324)
Add:		
Depreciation	17,596	17,484
Deduct:		
Interest income from reserve accounts	(2,537)	(172)
Required principal payments	(6,769)	(6,537)
Required payments to replacement reserves	(13,800)	(11,850)
Add other NHHFA approved items:		
Investor services fee	—	6,120
Cash deficit	$ (40,690)	$ (12,269)

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

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

Year	Maximum Allowable Distribution	Distributions Received	Balance
12/31/2001	$ 243,855	$ -	$ 243,855
12/31/2002	243,855	-	487,710
12/31/2003	243,855	5,895	725,670
12/31/2004	243,855	7,200	962,325
12/31/2005	243,855	-	1,206,180
12/31/2006	243,855	6,120	1,443,915
12/31/2007	243,855	-	1,687,770
12/31/2008	243,855	-	1,931,625
12/31/2009	243,855	-	2,175,480
12/31/2010	243,855	-	2,419,335
12/31/2011	243,855	-	2,663,190
12/31/2012	243,855	-	2,907,045
12/31/2013	243,855	7,200	3,143,700
12/31/2014	243,855	-	3,387,555
12/31/2015	243,855	-	3,631,410
7/31/2016	142,249	-	3,773,659
7/31/2017	243,855	-	4,017,514
7/31/2018	243,855	-	4,261,369
7/31/2019	243,855	-	4,505,224
7/31/2020	243,855	-	4,749,079
7/31/2021	243,855	-	4,992,934
7/31/2022	243,855	-	5,236,789
7/31/2023	243,855	-	5,480,644

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

STATEMENTS OF FINANCIAL POSITION
JULY 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash	$ 18,628	$ 20,017
Prepaid expenses	12,694	10,768
Total current assets	31,322	30,785
RESTRICTED CASH		
Tax escrow		6,556
Replacement reserves	97,522	115,584
Operating reserves		70,051
Total restricted cash	97,522	192,191
PROPERTY		
Land	176,000	176,000
Buildings and improvements	1,191,515	1,174,605
Total property	1,367,515	1,350,605
Less accumulated depreciation	220,105	185,773
Property, net	1,147,410	1,164,832
OTHER ASSETS		
Tenant security deposits	17,977	18,408
TOTAL ASSETS	$ 1,294,231	$ 1,406,216

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	5,232	3,944
Accrued expenses	1,287	1,105
Total current liabilities	6,519	5,049
LONG TERM LIABILITIES		
Due to affiliate	119,427	119,202
Mortgage note payable		270,000
Tenant security deposits	17,977	18,408
Total long term liabilities	137,404	407,610
Total liabilities	143,923	412,659
NET ASSETS WITHOUT DONOR RESTRICTIONS	1,150,308	993,557
TOTAL LIABILITIES AND NET ASSETS	$ 1,294,231	$ 1,406,216

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

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
INCOME		
Rental income	$ 209,138	$ 195,796
Interest income	12	10
Interest income restricted	68	93
Other income	1,683	985
Total income	210,901	196,884
OPERATING EXPENSES		
Administrative	89,901	74,425
Utilities	66,959	59,878
Maintenance	93,611	59,321
General	39,347	37,821
Total operating expenses	289,818	231,445
LOSS BEFORE DEPRECIATION AND FORGIVENESS OF DEBT	(78,917)	(34,561)
Depreciation	(34,332)	(32,741)
Forgiveness of debt	270,000	900,000
CHANGE IN NET ASSETS	156,751	832,698
NET ASSETS, BEGINNING OF YEAR	993,557	160,859
NET ASSETS, END OF YEAR	$ 1,150,308	$ 993,557

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

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
ADMINISTRATIVE EXPENSES		
Management fee	$ 17,688	$ 17,688
Salaries and wages	50,761	42,968
Fringe benefits	5,912	3,843
Legal	6,172	4,563
Telephone	119	1,540
Other administrative expenses	9,249	3,823
Total administrative expenses	89,901	74,425
UTILITIES		
Electricity	29,620	30,929
Fuel	24,853	15,424
Water and sewer	12,486	11,912
Other utility expense		1,613
Total utility expenses	66,959	59,878
MAINTENANCE		
Trash removal	3,265	2,969
Snow removal	10,956	9,360
Elevator repairs and contract	6,079	5,789
Custodial supplies	543	826
Repairs, materials	66,772	33,772
Repairs, contract	5,996	6,605
Total maintenance expense	93,611	59,321
DEPRECIATION	34,332	32,741
GENERAL EXPENSE		
Real estate taxes	19,563	21,938
Payroll taxes	3,871	3,281
Retirement benefits	2,436	2,077
Workman's compensation	1,648	1,487
Insurance	11,829	9,038
Total general expense	39,347	37,821
TOTAL RENTAL OPERATIONS EXPENSES	$ 324,150	$ 264,186

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

SCHEDULES OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
SOURCES OF FUNDS:		
Rental operations		
INCOME		
Tenant paid rent	$ 179,903	$ 172,359
HAP rent subsidy	29,235	23,437
Total rental receipts	209,138	195,796
Interest income	80	103
Service income	1,683	985
Total rental operations receipts	210,901	196,884
EXPENSES		
Administrative	89,155	74,686
Utilities	64,314	60,931
Maintenance	95,532	156,276
General	41,273	39,512
Total rental operations disbursements	290,274	231,405
CASH USED IN RENTAL OPERATIONS	(79,373)	(34,521)
OTHER DISBURSEMENTS		
Net receipts from management agent	225	69,492
Net withdrawals (deposits) from reserve accounts	94,669	(15,695)
Transfer to tenant security deposit account		17
Purchase of property	(16,910)	(17,275)
NET INCREASE (DECREASE) IN CASH	(1,389)	2,018
CASH, BEGINNING OF YEAR	20,017	17,999
CASH, END OF YEAR	$ 18,628	$ 20,017

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

SCHEDULES OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

DESCRIPTION OF FUND:		Deposits		Withdrawals	
Restricted Accounts:	Balance Beginning of Year	Funding of Reserves	Interest Earned	Expenditures	Balance End of Year
For the Year Ended July 31, 2023					
Operating reserve	$ 70,051	$ -	$ 20	$ (70,071)	$ -
Tax escrow	6,556	-	2	(6,558)	-
Replacement reserve	115,584	15,600	46	(33,708)	97,522
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	$ 192,191	$ 15,600	$ 68	$ (110,337)	$ 97,522
For the Year Ended July 31, 2022					
Operating reserve	$ 70,015	$ -	$ 36	$ -	$ 70,051
Tax escrow	6,552	-	4	-	6,556
Replacement reserve	99,929	15,600	55	-	115,584
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	$ 176,496	$ 15,600	$ 95	$ -	$ 192,191

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

SCHEDULES OF SURPLUS CASH
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
Net loss	$ 156,751	$ 832,698
Add:		
Depreciation	34,332	32,741
Reserve for replacement withdrawals not capitalized	33,708	-
Deduct:		
Interest income from reserve accounts	(68)	(93)
Required payments to replacement reserves	(15,600)	(15,600)
Add other NHHFA approved items:		
Forgiveness of debt income	(270,000)	(800,000)
Cash deficit	$ (60,877)	$ (50,254)

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

STATEMENTS OF FINANCIAL POSITION
JULY 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash	$ 52,119	$ 99,295
Prepaid expenses	9,378	8,701
Total current assets	61,497	107,996
RESTRICTED CASH		
Insurance escrow	950	2,761
Tax escrow	6,728	6,414
Replacement reserves	213,685	207,873
Operating reserves	69,541	68,049
Total restricted cash	289,904	285,097
PROPERTY		
Land	211,000	211,000
Buildings and improvements	932,700	932,700
Total property	1,143,700	1,143,700
Less accumulated depreciation	124,370	99,515
Property, net	1,019,330	1,044,185
OTHER ASSETS		
Tenant security deposits	16,159	16,261
TOTAL ASSETS	$ 1,386,890	$ 1,453,539

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of mortgage note payable	$ 20,275	$ 18,908
Accounts payable	971	29,355
Accrued expenses	552	823
Deferred revenue		11,695
Total current liabilities	21,798	60,781
LONG TERM LIABILITIES		
Due to affiliate	73,732	84,358
Mortgage note payable, less current portion as shown above	812,439	832,715
Tenant security deposits	16,159	16,261
Total long term liabilities	902,330	933,334
Total liabilities	924,128	994,115
NET ASSETS WITHOUT DONOR RESTRICTIONS	462,762	459,424
TOTAL LIABILITIES AND NET ASSETS	$ 1,386,890	$ 1,453,539

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

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
INCOME		
Rental income	$ 260,356	$ 267,614
Interest income	37	44
Interest income restricted	6,079	435
Other income	3,950	3,876
Total income	270,422	271,969
OPERATING EXPENSES		
Administrative	52,690	45,122
Utilities	37,510	35,470
Maintenance	92,814	76,135
General	38,206	32,936
Total operating expenses	221,220	189,663
INTEREST EXPENSE	21,009	22,284
INCOME BEFORE DEPRECIATION	28,193	60,022
Depreciation	24,855	23,580
CHANGE IN NET ASSETS	3,338	36,442
NET ASSETS, BEGINNING OF YEAR	459,424	422,982
NET ASSETS, END OF YEAR	$ 462,762	$ 459,424

SHERBURNE WOODS
(FORMERLY: SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT NO. HAP PBA 801-02-05)

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
ADMINISTRATIVE EXPENSES		
Advertising	$ 500	$ 63
Management fee	18,000	18,000
Salaries and wages	24,180	13,605
Fringe benefits	661	2,476
Legal	-	506
Telephone	237	2,180
Other administrative expenses	9,112	8,292
Total administrative expenses	52,690	45,122
UTILITIES		
Electricity	19,092	20,171
Fuel	12,381	9,093
Water and sewer	6,037	5,064
Other utility expense	-	1,142
Total utility expenses	37,510	35,470
MAINTENANCE		
Trash removal	2,737	3,007
Snow removal	25,370	27,185
Custodial supplies		398
Repairs, materials	50,691	31,512
Repairs, contract	14,016	14,035
Total maintenance expense	92,814	76,135
INTEREST	21,009	22,284
DEPRECIATION	24,855	23,580
GENERAL EXPENSE		
Real estate taxes	26,617	25,449
Payroll taxes	1,849	1,041
Retirement benefits	1,349	50
Workman's compensation	1,157	701
Insurance	7,234	5,695
Total general expense	38,206	32,936
TOTAL RENTAL OPERATIONS EXPENSES	$ 267,084	$ 235,527

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

SCHEDULES OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
SOURCES OF FUNDS:		
Rental operations		
INCOME		
Tenant paid rent	$ 124,060	$ 137,382
HAP rent subsidy	124,601	141,927
Total rental receipts	248,661	279,309
Interest income	6,116	479
Service income	2,510	2,435
Other income	1,440	1,441
Total rental operations receipts	258,727	283,664
EXPENSES		
Administrative	52,989	45,102
Utilities	39,292	33,401
Maintenance	93,861	75,725
General	38,910	33,759
Interest	21,009	22,284
Total rental operations disbursements	246,061	210,271
CASH PROVIDED BY RENTAL OPERATIONS BEFORE AMORTIZATION OF MORTGAGE	12,666	73,393
AMORTIZATION OF MORTGAGE	(18,909)	(17,633)
CASH PROVIDED BY (USED IN) RENTAL OPERATIONS AFTER DEBT SERVICE	(6,243)	55,760
OTHER DISBURSEMENTS		
Fixed asset addition placed in service prior year paid in current year	(25,500)	—
Net payments from management agent	(10,626)	(10,504)
Net deposits from reserve accounts	(4,807)	(26,827)
Transfer tenant security deposits	—	(50)
NET INCREASE (DECREASE) IN CASH	(47,176)	18,379
CASH, BEGINNING OF YEAR	99,295	80,916
CASH, END OF YEAR	$ 52,119	$ 99,295

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

SCHEDULES OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

DESCRIPTION OF FUND:		Deposits		Withdrawals	
Restricted Accounts:	Balance Beginning of Year	Funding of Reserves	Interest Earned	Expenditures	Balance End of Year
For the Year Ended July 31, 2023					
Operating reserve	$ 68,049	$ -	$ 1,492	$ -	$ 69,541
Insurance escrow	2,761	5,483	101	(7,395)	950
Tax escrow	6,414	25,876	174	(26,736)	5,728
Replacement reserve	207,873	27,000	4,312	(25,500)	213,685
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	$ 285,097	$ 58,359	$ 6,079	$ (59,631)	$ 289,904
For the Year Ended July 31, 2022					
Operating reserve	$ 67,945	$ -	$ 104	$ -	$ 68,049
Insurance escrow	3,046	5,230	5	(5,520)	2,761
Tax escrow	6,707	26,628	25	(27,146)	6,414
Replacement reserve	180,572	27,000	301	-	207,873
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	$ 258,270	$ 58,858	$ 435	$ (32,666)	$ 285,097

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

SCHEDULES OF SURPLUS CASH
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

	2023	2022
Net Income	$ 3,338	$ 36,442
Add:		
Depreciation	24,855	23,580
Deduct:		
Interest income from reserve accounts	(6,079)	(435)
Required principal payments	(18,909)	(17,633)
Required payments to replacement reserves	(27,000)	(27,000)
Cash surplus (deficit)	$ (23,795)	$ 14,954

SHERBURNE WOODS
(FORMERLY SNHS DEERFIELD ELDERLY HOUSING LIMITED PARTNERSHIP)
(PROJECT NO HAP PBA 801-02-05)

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION
FOR THE YEARS ENDED JULY 31, 2023 AND 2022

Year	Maximum Allowable Distribution	Distributions Received	Balance
12/31/2003	$ 113,850	$ -	$ 113,850
12/31/2004	113,850	-	227,700
12/31/2005	113,850	-	341,550
12/31/2006	113,850	-	455,400
12/31/2007	113,850	-	569,250
12/31/2008	113,850	-	683,100
12/31/2009	113,850	-	796,950
12/31/2010	113,850	-	910,800
12/31/2011	113,850	-	1,024,650
12/31/2012	113,850	-	1,138,500
12/31/2013	113,850	-	1,252,350
12/31/2014	113,850	-	1,366,200
12/31/2015	113,850	-	1,480,050
12/31/2016	113,850	-	1,593,900
12/31/2017	113,850	-	1,707,750
7/31/2018	66,413	-	1,774,163
7/31/2019	113,850	-	1,888,013
7/31/2020	113,850	-	2,001,863
7/31/2021	113,850	-	2,115,713
7/31/2022	113,850	-	2,229,563
7/31/2023	113,580	-	2,343,143

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER		FEDERAL EXPENDITURE
U.S. Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	214NH703W1003		$ 1,308,419
Child and Adult Care Food Program	10.558	State of NH, Department of Education			843,295
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	Community Action Program Belknap-Merrimack Counties	202220Y800544		28,648
Child Nutrition Cluster					
Summer Food Service Program for Children	10.559	State of NH, Department of Education			135,114
Total U.S. Department of Agriculture					$ 2,315,476
U.S. Department of Housing and Urban Development					
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Homeless & Housing	E-21-DC-33-0001		$ 130,864
Section 8 Project-Based Cluster					
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249				464,891
Total U.S. Department of Housing and Urban Development					$ 595,755
U.S. Department of Labor					
WIOA Cluster					
WIOA Adult Program	17.258	State of NH, Dept of Resources and Economic Development	02-60006181		$ 2,831,584
Total U.S. Department of Labor/WIOA Cluster					$ 2,831,584
U.S. Department of Education					
Adult Education - Basic Grants to States	84.002	State of NH, Department of Education	67011-ABE Manchester	$ 52,865	
Adult Education - Basic Grants to States	84.002	State of NH, Department of Education	67011-ABE Portsmouth	33,449	86,314
Total U.S. Department of Education					$ 86,314
U.S. Department of Treasury					
Emergency Rental Assistance Program	21.023	New Hampshire Housing Authority	ERA0012 AND ERA0435	$ 19,781,952	
Emergency Rental Assistance Program	21.023	New Hampshire Housing Authority	ERAE0019	41,364,880	
Emergency Rental Assistance Program	21.023	New Hampshire Housing Authority	ERAE0019	1,327,999	
Emergency Rental Assistance Program	21.023	New Hampshire Housing Authority	ERA0012 AND ERA0435	84,903	62,559,714
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Housing Authority	ERAE0019		2,900,423
Total U.S. Department of Treasury					$ 65,460,137

See Notes to Schedule of Expenditures of Federal Awards

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER		FEDERAL EXPENDITURE
Corporation for National and Community Services					
Retired and Senior Volunteer Program	94.002		20SRANH002		$ 127,813
Total Corporation for National and Community Services					$ 127,813
U.S. Department of Energy					
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Office of Energy & Planning	DE-EE0007935		$ 1,067,179
Total U.S. Department of Energy					$ 1,067,179
U.S. Department of Health & Human Services					
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Office of Energy & Planning	18AANHT355		$ 13,113
Temporary Assistance for Needy Families	93.558	State of NH, DHHS	22NHTANF	$ 2,003,232	
Temporary Assistance for Needy Families	93.558	State of NH, DHHS	23NHTANF	135,412	2,138,644
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Office of Energy & Planning	2101NHLIEA	13,433,743	
ARPA-Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Office of Energy & Planning	LIHEAP ARP22 & LIHEAP-US-DHHS	3,749,189	
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Office of Energy & Planning	2301NHLIEA	477,892	17,660,824
Community Services Block Grant	93.569	State of NH, DHHS	2201NHCOSR	1,430,570	
CV- Community Services Block Grant	93.569	State of NH, DHHS	2201NHCSC3	959,710	2,390,280
Community Services Block Grant - Discretionary	93.570	State of NH, DHHS	2201NHCOSR		45,083
Low Income Household Water Assistance Program (LIWAP)	93.499	State of NH, Office of Energy & Planning	2201NHLWC5/6		247,834
Head Start Cluster					
Head Start/Early Head Start	93.600		01CH01060205	7,593,011	
ARPA-Head Start/Early Head Start	93.600		01HE000474010I	498,553	8,091,564

See Notes to Schedule of Expenditures of Federal Awards

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE	
U.S. Department of Health & Human Services (continued)					
CCDF Cluster					
Child Care and Development Block Grants	93.575	State of NH, DSSH	2201NHCCDF	1,508,543	
Child Care Mandatory Matching Funds	93.596	State of NH, DSSH	2201NHCCDF	531,893	2,040,436
Preschool Development Grant Birth through five	93.434	University of New Hampshire	90TP0060		40,809
Total U.S. Department of Health & Human Services					$ 32,668,587
TOTAL					$ 105,152,845

See Notes to Schedule of Expenditures of Federal Awards

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JULY 31, 2023

NOTE 1 **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and Affiliate under programs of the federal government for the year ended July 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southern New Hampshire Services, Inc. and Affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

NOTE 3 **INDIRECT COST RATE**

Southern New Hampshire Services, Inc. and Affiliate has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 **SUBRECIPIENTS**

Southern New Hampshire Services, Inc. had no subrecipients for the year ended July 31, 2023.

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States , the combined financial statements of Southern New Hampshire Services, Inc. and Affiliate (a New Hampshire nonprofit organization), which comprise the statements of financial position as of July 31, 2023 and 2022 and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 11, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered Southern New Hampshire Services, Inc. and Affiliate's 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 Southern New Hampshire Services, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Southern New Hampshire Services, Inc. and Affiliate's 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 Southern New Hampshire Services, Inc. and Affiliate's combined 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.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
March 11, 2024

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southern New Hampshire Services, Inc. and Affiliate's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southern New Hampshire Services, Inc. and Affiliate's major federal programs for the year ended July 31, 2023. Southern New Hampshire Services, Inc. and Affiliate's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southern New Hampshire Services, Inc. and Affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended July 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southern New Hampshire Services, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southern New Hampshire Services, Inc. and Affiliate's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Southern New Hampshire Services, Inc. and Affiliate's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southern New Hampshire Services, Inc. and Affiliate's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southern New Hampshire Services, Inc. and Affiliate's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Southern New Hampshire Services, Inc. and Affiliate's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southern New Hampshire Services, Inc. and Affiliate's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southern New Hampshire Services, Inc. and Affiliate's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
March 11, 2024

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JULY 31, 2023

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the combined financial statements of Southern New Hampshire Services, Inc. and Affiliate were prepared in accordance with GAAP.

2. No significant deficiencies disclosed during the audit of the combined financial statements are reported in the *Independent Auditors' 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*. No material weaknesses are reported.

3. No instances of noncompliance material to the combined financial statements of Southern New Hampshire Services, Inc. and Affiliate, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.

5. The auditors' report on compliance for the major federal award programs for Southern New Hampshire Services, Inc. and Affiliate expresses an unmodified opinion on all major federal programs.

6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).

7. The programs tested as major programs were U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, ALN 93.568; U.S. Department of Energy, Weatherization Assistance for Low-Income Persons, ALN 81.042 and U.S. Department of Treasury, Emergency Rental Assistance Program, ALN 21.023.

8. The threshold for distinguishing Type A and B programs was $3,000,000.

9. Southern New Hampshire Services, Inc. and Affiliate was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JULY 31, 2023

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended July 31, 2022.

COMMUNITY ACTION PARTNERSHIP
HILLSBOROUGH AND ROCKINGHAM COUNTIES
Board of Directors
September 2024

Senator Lou D'Allesandro, Chairman
Dr. Kevin Moriarty, Vice Chairman
Thomas Mullins, Esq., Treasurer
Orville Kerr, Secretary
Representative Sherm Packard
Commissioner Toni Pappas
James Brown
Molliy Driver
Deborah Gosselin O'Shea
Carrie Marshall Gross
Anna Hamel
Wanda Kennerson
Kathleen Mackin
German Ortiz
Carrie Santos

DONNALEE LOZEAU

Community/Civic Involvement- Current

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

Community/Civic Involvement– Past

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

EXPERIENCE

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

Chief Executive Officer

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

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

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

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

Director of Program and Community Development

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

Past Community/Civic Involvement Continued

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

Education and Training

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

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

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

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

Committee Assignments:

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

Appointments:

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

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

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

RYAN CLOUTHIER, CCAP

[redacted]
www.caphr.org

SUMMARY

Highly experienced and dedicated Certified Community Action Professional (CCAP) with extensive expertise in managing and directing operations within non-profit organizations. Proven track record of enhancing program efficiency and community impact through strategic leadership and innovative solutions.

WORK EXPERIENCE

Chief Operating Officer (COO) - Southern New Hampshire Services, Inc. now dba Community Action Partnership Hillsborough and Rockingham Counties
2018-Present

- Oversee the daily operations and strategic initiatives of the organization to ensure alignment with the mission and goals.
- Lead and manage multiple departments to drive performance and program outcomes.
- Co-host monthly program budget meetings with Chief Fiscal Officer.
- Develop and implement policies and procedures that enhance operational efficiency and effectiveness.
- Collaborate with community stakeholders, partners, and funders to strengthen resources and support for the organization.

Operations Director, Energy and Housing Programs - *Southern New Hampshire Services, Inc.*
2016-2018

- Directed and managed the energy and housing programs, ensuring compliance with federal and state regulations.
- Streamlined program operations to improve service delivery and client satisfaction.
- Secured funding and resources to expand program reach and impact.

Energy Director- *Southern New Hampshire Services, Inc.*
2013-2016

- Developed and implemented energy programs aimed at reducing energy costs for low-income households.
- Collaborated with utility companies and government agencies to leverage resources and support.
- Monitored program performance and outcomes, making adjustments as needed to achieve goals.

Weatherization Director- *Southern New Hampshire Services, Inc.*
2006-2013

- Oversaw the weatherization program, improving energy efficiency for low-income homes.
- Managed a team of technicians and contractors to ensure high-quality service delivery.
- Conducted outreach and education efforts to inform the community about the benefits of weatherization.

Energy Auditor- *Southern New Hampshire Services, Inc.*
2004-2006

- Conduct field energy audits for low-income residential properties.
- Record data in both written and computerized formats to assess the cost-effectiveness of conservation measures.
- Generate work order specifications for contractors.
- Ensure quality installations and client satisfaction through proper follow-through and field inspection.

PROFESSIONAL HIGHLIGHTS

- NH Business Review 2024 Top 200 Influential Business Leader
- Numerous press articles related to Weatherization, including visits from the Assistant Secretary of Energy Efficiency from the Department of Energy and Vice President Joe Biden
- Member of the City of Nashua Healthy Homes Strategic Planning Committee
- Member of the City of Manchester Healthy Homes Strategic Planning Committee
- Class 2019 Leadership Greater Manchester
- Union Leader 2015 Class of 40 Under Forty
- Vice President of the Neighbour Helping Neighbour Board
- Member of the Energy Efficiency and Sustainable Energy Board
- Member of the Residential Ratepayers Advisory Board
- Weatherization written and field certification, Department of Energy Quality Control Inspector Certification, multiple national and regional weatherization best practices training
- BPI Energy Analyst
- Lead contractor abatement Certification
- Lead Renovation Repair and Painting (RRP)
- Certification OSHA 30-hour worker safety
- DOE Lead Safe Weatherization certification
- Intro to Cisco routers, T1 and T3 design and troubleshooting training, Asynchronous Transfer Mode (ATM) and Frame Relay network design training, LAN and WAN training, OC3, OC48, and OC192 design and troubleshooting training

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EDUCATION

NH Community Technical College

CERTIFICATION

Certified Community Action Professional (CCAP)

SKILLS

- Leadership, Management and Supervision
- Budget Oversight, Forecasting, Analysis, Financial Management
- Program Development Implementation
- Stakeholder Engagement
- Grant Writing and Fundraising
- Compliance and Regulatory Affairs
- Operational Efficiency
- Community Engagement

JAMES M. CHAISSON

SUMMARY

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

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

PROFESSIONAL EXPEIRENCE

Southern New Hampshire Services, Manchester, NH **5/2009-Present**

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

Chief Fiscal Officer **1/2017 to Present**

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

Senior Accountant **5/2009-1/2017**

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

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

James M. Chaisson

WOOD STRUCTURES, INC. Biddeford, ME 2001-4/2009

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

Controller **2006-4/2009**

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

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

Accounting Manager **2001-2006**

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

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

VISHAY SPRAGUE, Sanford, ME 1978-2001

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

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

EDUCATION

NASSON COLLEGE Springvale, ME

B.S. in Business Administration

SOUTHERN NEW HAMPSHIRE SERVICES, INC.
d/b/a Community Action Partnership Hillsborough and Rockingham Counties
Mailing Address: PO Box 5040, Manchester, NH 03108
40 Pine Street, Manchester, NH 03013
Telephone: (603) 668-8010 FAX: (603) 645-6734

List of Key Administrative Personnel
November 2024

Title	Name	Annual Salary	Percentage	Amount
Chief Executive Officer	Donnalee Lozeau	$213,759	0.00%	0
Chief Operating Officer	Ryan Clouthier	$138,939	0.00%	0
Chief Financial Officer	James Chaisson	$155,009	0.00%	0

51

98

BEA New Hampshire Department of BUSINESS AND ECONOMIC AFFAIRS

October 27, 2023

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

REQUESTED ACTION

Authorize the Department of Business and Economic Affairs, Office of Workforce Opportunity to enter into a **Sole Source** amendment of an existing contract (Contract #1093270) with Southern New Hampshire Services (SNHS) (VC#177198), Manchester, NH, for the delivery of the Workforce Innovation and Opportunity Act (WIOA) Adult Program services by increasing the price limitation by $2,918,490 from $5,900,000 to $8,818,490 and by extending the completion date from June 30, 2024 to June 30, 2025 effective upon Governor and Council approval. The original contract was approved by Governor and Council on December 18, 2020, Item #37, and amended on April 12, 2023, Item #5K. **100% Federal Funds.**

Funding is available in account Office of Workforce Opportunity for Fiscal Year 2024 and Fiscal Year 2025 with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

	FY 2024	FY2025
03-22-22-220510-14530000-102-500731-Contracts for Program Services	$1,125,000	$1,793,490

EXPLANATION

This request is **Sole Source** due to the successful delivery of WIOA Adult Program services provided by Southern New Hampshire Services (SNHS), as SNHS exceeded enrollment goals last year and is again on target to surpass this year's goals. These increases are being seen due to the expansion of eligibility as well as through various outreach efforts that are under way. In addition, the transfer of administration of WIOA Title I services from NHES to BEA occurred late in program year 2022.

This contract between the Department of Business and Economic Affairs, Office of Workforce Opportunity (BEA/OWO) and Southern New Hampshire Services (SNHS) is for the delivery of the WIOA Adult Program services. The amendment of the existing agreement increases the funding to reflect the increase in enrollment and services being provided to eligible participants. Through various outreach initiatives and the expansion of eligibility, SNHS has far exceeded enrollment goals. The amendment will also extend the existing agreement by one program year to allow for the continuation of planned deliverables with minimal disruptions.

100 North Main Street, Suite 100
Concord, New Hampshire 03301
603.271.2341
visitnh.gov nheconomy.com choosenh.com

The Attorney General's office has reviewed and approved this document as to form, substance and execution.

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

Respectfully submitted,

Taylor Caswell
Commissioner

NEW HAMPSHIRE DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS
OFFICE OF WORKFORCE OPPORTUNITY

SUBJECT: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT PROGRAM CONTRACT
SOUTHERN NEW HAMPSHIRE SERVICES, INC.

AMENDMENT

This Amendment dated October 27, 2023, is between the State of New Hampshire Department of Business and Economic Affairs, Office of Workforce Opportunity, 100 North Main Street, Suite 100, Concord, Merrimack County, New Hampshire 03301 (hereinafter referred to as the "State") and Southern New Hampshire Services, Inc, 40 Pine Street, Manchester, Hillsborough County, New Hampshire 03106 (hereinafter referred to as the "Contractor").

Pursuant to an Assignment of Agreement (hereinafter referred to as the "Agreement"), as approved by Governor and Council on April 12, 2023, Item 5K (Consent Calendar), the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

WHEREAS, pursuant to the provisions of Item 5 of the Agreement, the State and the Contractor have agreed to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing and of the covenants and conditions in the Agreement as set forth herein, the parties agree to the following:

1. **Amendment and Modification of Agreement**. The Agreement is amended and modified as follows:

   A) **Completion Date**: Amend the Agreement by striking the current completion date of June 30, 2024 and inserting in place thereof the date of June 30, 2025.

   B) **Price Limitation**: Amend the Agreement by striking the current price limitation of $5,900,000 and inserting in place thereof the amount of $8,818,490.

2. **Continuance of Agreement**. Except as specifically amended and modified by the Terms and Conditions of this Amendment, obligations of the parties hereunder shall remain in full force and effect in accordance with the terms and conditions set forth in the Agreement as it existed immediately prior to this Amendment.

Contractor Initials: DC
Date: 10/30/2023

NEW HAMPSHIRE DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS
OFFICE OF WORKFORCE OPPORTUNITY

SUBJECT: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT PROGRAM CONTRACT
SOUTHERN NEW HAMPSHIRE SERVICES, INC.

AMENDMENT (page 2 of 3)

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

STATE OF NEW HAMPSHIRE
NH Department of Business and Economic Affairs

By: _____
Taylor Caswell, Commissioner

Southern New Hampshire Services, Inc.

By: _____
Donnalee Lozeau, Chief Executive Officer

State of New Hampshire
County of Hillsborough

On this 30th day of October, 2023, before me, Debra Stohrer, the undersigned officer, personally appeared Donnalee Lozeau who acknowledged himself/herself to be the Chief Executive Officer of Southern NH Services, Inc, a corporation, and that he/she, being authorized so to do, executed the foregoing instrument for the purposes contained therein.

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

_____
Notary Public/Justice of the Peace
My Commission expires

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

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

By: _____
Date: 11/06/2023

Contractor Initials: DL
Date: 10/30/2023

SNHS Amendment
WIOA Adult
CFDA: 17.258

NEW HAMPSHIRE DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS
OFFICE OF WORKFORCE OPPORTUNITY

SUBJECT: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) ADULT PROGRAM CONTRACT
SOUTHERN NEW HAMPSHIRE SERVICES, INC.

AMENDMENT (page 3 of 3)

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on _____, 2023.

OFFICE OF THE SECRETARY OF STATE

By: _____

Title: _____

Contractor Initials: DL
Date: 10/30/2023

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: **65506**
Certificate Number: **0006209491**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 18th day of April A.D. 2023.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Orville Kerr, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Southern New Hampshire Services, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 11, 2023, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Donnalee Lozeau, CEO, Ryan Clouthier, COO; and James Chaisson, CFO (may list more than one person)is duly authorized on behalf of Southern New Hampshire Services, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. 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/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. 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: 10/27/23

Signature of Elected Officer
Name: Orville Kerr
Title: Secretary

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/31/2023

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).

PRODUCER
FIAI/Cross Insurance
1100 Elm Street
Manchester NH 03101

CONTACT NAME: Dianne Soto
PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331
E-MAIL ADDRESS: manch.certs@crossagency.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Indemnity Ins Co	18058
INSURER B: Midwest Employers Casualty Corp	23612
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Southern NH Services Inc.
P.O. Box 5040
Manchester NH 03108

COVERAGES CERTIFICATE NUMBER: 23-24 All lines SNHS 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC OTHER:			PHPK2535524	04/01/2023	04/01/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY [X] ANY AUTO OWNED AUTOS ONLY [ ] SCHEDULED AUTOS HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2535522	04/01/2023	04/01/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			PHUB857270	04/01/2023	04/01/2024	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20230000534 (3a.) NH	01/01/2023	01/01/2024	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Professional Liability			PHPK2535624	04/01/2023	04/01/2024	Limit Aggregate	$1,000,000 $ 2,000,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

NH Department of Business & Economic Affairs
100 North Main Street
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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SOUTHERN NEW HAMPSHIRE SERVICES

The Community Action Partnership for Hillsborough and Rockingham Counties

Helping People. Changing Lives.

MISSION STATEMENT

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

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

A. To provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.

B. To provide activities designed to assist low-income participants including homeless individuals and families, migrants, and the elderly poor to:

   1. Secure and retain meaningful employment
   2. Attain an adequate education
   3. Make better use of available income
   4. Obtain and maintain adequate housing and a suitable living environment
   5. Obtain emergency assistance through loans or grants to meet immediate and urgent individual and family needs, including the need for health services, nutritious food, housing, and employment related assistance
   6. Remove obstacles and solve problems which block the achievement of self-sufficiency
   7. Achieve greater participation in the affairs of the community, and
   8. Make more effective use of other programs related to the purposes of the enabling federal legislation.

C. To provide on an emergency basis for the provision of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

D. To coordinate and establish linkages between governmental and other social service programs to assure the effective delivery of such services to low-income individuals.

E. To encourage the use of entities in the private sector of the community in efforts to ameliorate poverty in the community.

Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JULY 31, 2022

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2022

TABLE OF CONTENTS

	Page(s)
Independent Accountants' Compilation Report	1
Financial Statements:	
Combined Statement of Financial Position	2
Combined Statement of Activities	3
Combined Statement of Functional Expenses	4
Combined Statement of Cash Flows	5
Combining Information:	
Schedule A – Combining Schedule of Financial Position	6 - 13
Schedule B – Combining Schedule of Activities	14 - 21
Schedule C – Housing Schedule of Functional Expenses	22 - 25

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying combined financial statements of Southern New Hampshire Services, Inc. and Affiliates, which comprise the combined statement of financial position as of July 31, 2022, and the related combined statements of activities and functional expenses and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the combined financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these combined financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the combined financial statements, they might influence the user's conclusions about the companies' financial position, results of operations / changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedules A, B and C is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
February 2, 2023

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINED STATEMENT OF FINANCIAL POSITION
JULY 31,2022

ASSETS

CURRENT ASSETS		
Cash	$	12,796,926
Investments		9,696,836
Contracts receivable		4,458,963
Accounts receivable		6,228
Prepaid expenses		309,219
Total current assets		27,268,172
PROPERTY		
Land		9,292,319
Buildings and improvements		83,880,879
Vehicles and equipment		2,425,402
Total property		95,598,600
Less accumulated depreciation		40,709,885
Property, net		54,888,715
OTHER ASSETS		
Restricted cash		5,986,808
Miscellaneous other assets		1,708
Total other assets		5,988,516
TOTAL ASSETS	$	88,145,403

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long-term debt	$	184,795
Accounts payable		1,206,563
Accrued payroll and payroll taxes		1,678,480
Accrued compensated absences		407,125
Accrued other liabilities		767,029
Refundable advances		4,393,188
Over applied overhead		159,745
Tenant security deposits		400,961
Total current liabilities		9,197,886
NONCURRENT LIABILITIES		
Long term debt, less current portion		5,122,480
Capital advances		66,428,341
Total noncurrent liabilities		71,550,821
Total liabilities		80,748,707
NET ASSETS		
Net assets without donor restrictions		7,396,696
TOTAL LIABILITIES AND NET ASSETS	$	88,145,403

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

REVENUES AND OTHER SUPPORT		
Grant and contract revenue	$	131,572,939
Program service fees		256,296
Local funding		162,140
Rental income		9,150,150
Gifts and contributions		375,231
Interest and dividend income		405,225
Unrealized loss on investments		(1,101,886)
Debt Forgiveness		900,000
Loss on sale of equipment		(27,975)
In-kind		992,197
Miscellaneous revenue		286,190
Total revenues and other support		142,970,507
EXPENSES		
Program services		
SNHS, Inc.		130,202,087
SNHS Management Corporation		2,458,985
Housing Corporations		8,721,887
Total program services		141,382,959
Supporting activities		
Management and general		1,977,716
Total expenses		143,360,675
CHANGE IN NET ASSETS		(390,168)
NET ASSETS, BEGINNING OF YEAR		7,786,864
NET ASSETS, END OF YEAR	$	7,396,696

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS, Inc.	SNHS Management Corporation	Housing Corporations	Total Program Services	Management and General	Total Expenses
EXPENSES						
Payroll	$ 12,012,193	$ 680,957	$ 1,427,683	$ 14,120,833	$ 1,258,823	$ 15,379,656
Payroll taxes	904,370	51,276	115,348	1,070,994	91,302	1,162,296
Fringe benefits	3,106,244	124,330	385,289	3,615,863	172,052	3,787,915
Worker's compensation insurance	155,486	12,763	53,637	221,886	4,964	226,850
Retirement benefits	823,400	51,873	83,056	958,329	123,402	1,081,731
Consultant and contractual	5,092,194	154,643	1,111,492	6,358,329	181,115	6,539,444
Travel and transportation	186,330	43,639	34,261	264,230	6,137	270,367
Conferences and meetings	19,746	36,679	-	56,425	2,276	58,701
Occupancy	1,624,879	653,118	2,249,235	4,527,232	44,863	4,572,095
Advertising	16,995	1,641	2,484	21,120	338	21,458
Supplies	774,790	22,434	38,082	835,306	44,635	879,941
Equipment rentals and maintenance	83,655	10,928	1,198,289	1,292,872	1,052	1,293,924
Insurance	108,245	46,929	206,249	361,423	16,931	378,354
Telephone	280,674	24,285	54,634	359,593	14,673	374,266
Postage	62,955	786	7,516	71,237	11,966	83,203
Printing and publications	23,252	1,477	-	24,729	-	24,729
Subscriptions	1,604	665	30,322	32,591	1,029	33,620
Program support	150,756	73,105	4,456	228,317	-	228,317
Interest	7,811	47,746	121,752	177,309	-	177,309
Depreciation and amortization	271,530	395,803	1,938,890	2,606,223	4,114	2,610,337
Assistance to clients	103,433,099	24,779	-	103,457,878	-	103,457,878
Other expense	372,184	7,175	313,219	692,578	1,539	694,117
Miscellaneous	64,668	66,702	20,545	151,915	209	152,124
In-kind	992,197	-	-	992,197	-	992,197
Subtotal	$ 130,569,257	$ 2,533,713	$ 9,396,439	$ 142,499,409	$ 1,981,420	$ 144,480,829
Eliminations	(367,170)	(74,728)	(674,552)	(1,116,450)	(3,704)	(1,120,154)
Total expenses	$ 130,202,087	$ 2,458,985	$ 8,721,887	$ 141,382,959	$ 1,977,716	$ 143,360,675

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JULY 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ (390,168)
Adjustments to reconcile changes in net assets to net cash from operating activities:	
Depreciation and amortization	2,610,337
Loss on sale of equipment	27,975
Unrealized loss on investments	1,101,886
Debt forgiveness	(900,000)
Loss on construction	70,044
Decrease (increase) in assets:	
Contracts receivable	(1,000,014)
Accounts receivable	30,043
Prepaid expenses	(16,015)
Increase (decrease) in liabilities:	
Accounts payable	389,561
Accrued payroll and payroll taxes	460,105
Accrued compensated absences	(58,870)
Accrued other liabilities	26,448
Refundable advances	2,967,173
Over applied overhead	(19,931)
Tenant security deposits	10,928
NET CASH PROVIDED BY OPERATING ACTIVITIES	5,309,502
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property	(1,103,536)
Proceeds from sale of property	45,428
Purchase of investments	(402,006)
NET CASH USED IN INVESTING ACTIVITIES	(1,460,114)
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on long-term debt	(460,603)
NET CASH USED IN FINANCING ACTIVITIES	(460,603)
NET INCREASE IN CASH AND RESTRICTED CASH	3,388,785
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	15,394,949
CASH AND RESTRICTED CASH, END OF YEAR	$ 18,783,734
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMTION	
Cash paid during the year for interest	$ 121,752
CASH AND RESTRICTED CASH	
Cash	$ 12,796,926
Restricted cash	5,986,808
Total cash and restricted cash	$ 18,783,734

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS, Inc.	SNHS Management Corporation	Elimination	SNHS Sub-Total
ASSETS				
CURRENT ASSETS				
Cash	$ 936,692	$ 10,504,931	$ -	$ 11,441,623
Investments	-	9,696,836	-	9,696,836
Grants receivable	4,456,511	2,452	-	4,458,963
Accounts receivable	-	-	-	-
Prepaid expenses	71,614	57,596		129,210
Due from other corporations	6,883,413	(3,514,161)	(2,395,856)	973,396
Total current assets	12,348,230	16,747,654	(2,395,856)	26,700,028
PROPERTY				
Land	646,805	2,928,275	-	3,575,080
Buildings and improvements	2,535,854	11,400,371	-	13,936,225
Vehicles and equipment	1,275,872	194,745	-	1,470,617
Total property	4,458,531	14,523,391	-	18,981,922
Less accumulated depreciation	1,834,900	4,885,157	-	6,720,057
Property, net	2,623,631	9,638,234	-	12,261,865
OTHER ASSETS				
Restricted cash	30,521	481,445	-	511,966
Miscellaneous other assets	-	-	-	-
Total other assets	30,521	481,445	-	511,966
TOTAL ASSETS	$ 15,002,382	$ 26,867,333	$ (2,395,856)	$ 39,473,859
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ 19,185	$ 64,471	$ -	$ 83,656
Accounts payable	769,090	245,427	-	1,014,517
Accrued payroll and payroll taxes	258,248	1,387,920	-	1,646,168
Accrued compensated absences	-	407,125	-	407,125
Accrued other liabilities	62,349	-	-	62,349
Refundable advances	4,378,507	12,133	-	4,390,640
Over applied overhead	159,745	-	-	159,745
Tenant security deposits	30,486	65,271		95,757
Due to other corporations	2,455,141	(59,285)	(2,395,856)	-
Total current liabilities	8,132,751	2,123,062	(2,395,856)	7,859,957
NONCURRENT LIABILITIES				
Long term debt, less current portion	163,204	1,742,589	-	1,905,793
Capital advances	-	-	-	-
Total noncurrent liabilities	163,204	1,742,589	-	1,905,793
Total liabilities	8,295,955	3,865,651	(2,395,856)	9,765,750
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	6,706,427	23,001,682	-	29,708,109
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	$ 15,002,382	$ 26,867,333	$ (2,395,856)	$ 39,473,859

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	Rural Housing for the Elderly II Landing II	Rural Housing for the Elderly	SNHS Elderly Housing	Sundial Elderly Housing
ASSETS				
CURRENT ASSETS				
Cash	$ 81,121	$ 238,540	$ 39,362	$ 67,667
Investments	-	-	-	-
Grants receivable	-	-	-	-
Accounts receivable	-	4,147	666	1,415
Prepaid expenses	12,839	13,506	7,166	17,316
Due from other corporations	-	-	-	-
Total current assets	93,960	256,193	47,194	86,398
PROPERTY				
Land	16,498	269,667	112,896	342,450
Buildings and improvements	3,335,396	4,314,511	1,194,742	4,094,748
Vehicles and equipment	23,031	275,368	24,588	58,344
Total property	3,374,925	4,859,546	1,332,226	4,495,542
Less accumulated depreciation	1,789,268	3,414,870	890,963	2,638,810
Property, net	1,585,657	1,444,676	441,263	1,856,732
OTHER ASSETS				
Restricted cash	154,371	1,291,450	353,997	326,308
Miscellaneous other assets	-	-	-	-
Total other assets	154,371	1,291,450	353,997	326,308
TOTAL ASSETS	$ 1,833,988	$ 2,992,319	$ 842,454	$ 2,269,438
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ 74,005	$ 27,134	$ -
Accounts payable	9,873	17,954	7,723	10,490
Accrued payroll and payroll taxes	911	3,297	476	2,157
Accrued compensated absences	-	-	-	-
Accrued other liabilities	3,525	348,142	11,704	6,755
Refundable advances	-	2,507	-	41
Over applied overhead	-	-	-	-
Tenant security deposits	18,577	21,985	5,818	31,679
Due to other corporations	56,680	33,520	15,855	46,192
Total current liabilities	89,546	501,410	68,710	97,314
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	1,768,044	998,643	-
Capital advances	3,167,200	-	-	4,081,600
Total noncurrent liabilities	3,167,200	1,768,044	998,643	4,081,600
Total liabilities	3,256,746	2,269,454	1,067,353	4,178,914
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(1,422,758)	722,865	(224,899)	(1,909,476)
TOTAL LIABILITES AND NET ASSETS (DEFICIT)	$ 1,833,988	$ 2,992,319	$ 842,454	$ 2,269,438

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS Northwood Elderly Housing	SNHS Elderly Housing, VII	SNHS Elderly Housing, VII	SNHS Elderly Housing, VIIA
ASSETS				
CURRENT ASSETS				
Cash	$ 35,554	$ 65,499	$ 46,416	$ 56,084
Investments	-	-	-	-
Grants receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	8,540	6,474	3,291	2,304
Due from other corporations	-	-	-	-
Total current assets	44,094	71,973	49,707	58,388
PROPERTY				
Land	145,491	662,211	570,320	373,643
Buildings and improvements	3,476,506	4,457,221	2,648,121	2,165,510
Vehicles and equipment	27,734	31,908	23,324	41,562
Total property	3,649,731	5,151,340	3,241,765	2,580,715
Less accumulated depreciation	1,472,613	1,503,511	871,236	611,704
Property, net	2,177,118	3,647,829	2,370,529	1,969,011
OTHER ASSETS				
Restricted cash	141,248	197,236	189,782	91,934
Miscellaneous other assets	-	1,000	708	-
Total other assets	141,248	198,236	190,490	91,934
TOTAL ASSETS	$ 2,362,460	$ 3,918,038	$ 2,610,726	$ 2,119,333
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ -	$ -	$ -
Accounts payable	4,581	5,497	3,475	2,868
Accrued payroll and payroll taxes	1,677	1,301	768	582
Accrued compensated absences	-	-	-	-
Accrued other liabilities	10,038	26,531	74,456	7,426
Refundable advances	-	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	14,045	12,999	7,642	6,235
Due to other corporations	61,766	20,420	15,037	13,069
Total current liabilities	92,107	66,748	101,378	30,180
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	-	-	-
Capital advances	3,555,700	5,143,400	3,151,000	2,596,400
Total noncurrent liabilities	3,555,700	5,143,400	3,151,000	2,596,400
Total liabilities	3,647,807	5,210,148	3,252,378	2,626,580
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(1,285,347)	(1,292,110)	(641,652)	(507,247)
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	$ 2,362,460	$ 3,918,038	$ 2,610,726	$ 2,119,333

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS Farmington Elderly Housing	SNHS Elderly Housing V	SNHS Elderly Housing II - Roberge	SNHS Elderly Housing III
ASSETS				
CURRENT ASSETS				
Cash	$ 62,343	$ 41,338	$ 34,428	$ 83,602
Investments	-	-	-	-
Grants receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	6,815	4,712	7,256	6,901
Due from other corporations	-	-	-	-
Total current assets	69,158	46,050	41,684	90,503
PROPERTY				
Land	302,385	150,000	196,264	314,076
Buildings and improvements	2,749,066	2,810,858	2,546,416	3,467,507
Vehicles and equipment	22,042	4,956	28,817	40,415
Total property	3,073,493	2,965,814	2,771,497	3,821,998
Less accumulated depreciation	1,750,916	1,174,940	1,735,172	2,007,741
Property, net	1,322,577	1,790,874	1,036,325	1,814,257
OTHER ASSETS				
Restricted cash	159,963	106,883	165,215	184,636
Miscellaneous other assets	-	-	-	-
Total other assets	159,963	106,883	165,215	184,636
TOTAL ASSETS	$ 1,551,698	$ 1,943,807	$ 1,243,224	$ 2,089,396
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ -	$ -	$ -
Accounts payable	17,886	7,069	8,236	5,989
Accrued payroll and payroll taxes	1,658	1,253	1,442	1,858
Accrued compensated absences	-	-	-	-
Accrued other liabilities	31,620	14,480	14,126	14,359
Refundable advances	-	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	15,625	10,450	15,581	20,964
Due to other corporations	32,213	26,324	38,407	37,170
Total current liabilities	99,002	59,576	77,792	80,340
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	-	-	-
Capital advances	2,827,000	2,948,700	2,485,859	3,522,500
Total noncurrent liabilities	2,827,000	2,948,700	2,485,859	3,522,500
Total liabilities	2,926,002	3,008,276	2,563,651	3,602,840
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(1,374,304)	(1,064,469)	(1,320,427)	(1,513,444)
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	$ 1,551,698	$ 1,943,807	$ 1,243,224	$ 2,089,396

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS Elderly Housing II - Chasse	Rural Housing for the Elderly II - Landing I	SNHS Elderly Housing IV	SNHS Raymond Elderly Housing
ASSETS				
CURRENT ASSETS				
Cash	$ 72,247	$ 93,309	$ 32,130	$ 25,646
Investments	-	-	-	-
Grants receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	6,655	9,736	13,187	7,231
Due from other corporations	-	-	-	-
Total current assets	78,902	103,045	45,317	32,877
PROPERTY				
Land	32,256	21,598	168,777	185,290
Buildings and improvements	3,012,550	2,539,167	4,347,738	1,776,071
Vehicles and equipment	23,819	18,948	27,153	28,534
Total property	6,068,625	2,579,713	4,543,668	1,989,895
Less accumulated depreciation	1,441,676	1,444,544	1,967,194	1,086,913
Property, net	1,626,949	1,135,169	2,576,474	902,982
OTHER ASSETS				
Restricted cash	108,289	195,920	78,708	211,254
Miscellaneous other assets	-	-	-	-
Total other assets	108,289	195,920	78,708	211,254
TOTAL ASSETS	$ 1,814,140	$ 1,434,134	$ 2,700,499	$ 1,147,113
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ -	$ -	$ -
Accounts payable	21,090	7,929	8,650	3,684
Accrued payroll and payroll taxes	1,765	783	1,917	1,287
Accrued compensated absences	-	-	-	-
Accrued other liabilities	14,438	3,529	5,335	7,743
Refundable advances	-	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	16,403	14,108	17,186	8,653
Due to other corporations	37,447	44,850	53,920	94,853
Total current liabilities	91,143	71,199	87,008	116,220
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	-	-	-
Capital advances	2,966,900	2,337,800	4,412,500	1,773,900
Total noncurrent liabilities	2,966,900	2,337,800	4,412,500	1,773,900
Total liabilities	3,058,043	2,408,999	4,499,508	1,890,120
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(1,243,903)	(974,865)	(1,799,009)	(743,007)
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	$ 1,814,140	$ 1,434,134	$ 2,700,499	$ 1,147,113

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS Pittsburg Elderly Housing	SNHS North Berwick Elderly Housing	SNHS Greenfield Elderly Housing	SNHS Ashland Elderly Housing
ASSETS				
CURRENT ASSETS				
Cash	$ 29,500	$ 36,701	$ 27,262	$ 34,783
Investments	-	-	-	-
Grants receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	3,600	6,953	5,218	8,660
Due from other corporations	-	-	-	-
Total current assets	33,100	43,654	32,480	43,443
PROPERTY				
Land	23,269	142,379	98,857	295,000
Buildings and improvements	1,846,803	2,016,766	1,994,386	3,053,258
Vehicles and equipment	10,819	35,339	26,382	41,482
Total property	1,880,891	2,194,484	2,119,625	3,389,740
Less accumulated depreciation	1,001,215	1,143,413	1,070,237	1,182,672
Property, net	679,676	1,051,071	1,049,388	2,207,068
OTHER ASSETS				
Restricted cash	142,478	194,811	237,523	354,138
Miscellaneous other assets	-	-	-	-
Total other assets	142,478	194,811	237,523	354,138
TOTAL ASSETS	$ 855,254	$ 1,289,536	$ 1,319,391	$ 2,604,649
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ -	$ -	$ -
Accounts payable	6,385	8,080	4,412	5,687
Accrued payroll and payroll taxes	1,662	1,257	1,041	1,132
Accrued compensated absences	-	-	-	-
Accrued other liabilities	9,114	3,439	12,670	10,213
Refundable advances	-	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	7,810	9,574	7,055	10,004
Due to other corporations	96,328	66,557	30,711	19,192
Total current liabilities	121,299	88,907	55,889	46,208
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	-	450,000	-
Capital advances	1,481,082	2,016,800	1,545,300	3,426,100
Total noncurrent liabilities	1,481,082	2,016,800	1,995,300	3,426,100
Total liabilities	1,602,381	2,105,707	2,051,189	3,472,308
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(747,127)	(816,171)	(731,798)	(867,659)
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	$ 855,254	$ 1,289,536	$ 1,319,391	$ 2,604,649

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS Elderly Housing VI	SNHS Elderly Housing VIII	SNHS Elderly Housing IX	SNHS Elderly Housing X
ASSETS				
CURRENT ASSETS				
Cash	$ 21,617	$ 36,818	$ 35,439	$ 16,069
Investments	-	-	-	-
Grants receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	4,105	5,699	3,428	4,004
Due from other corporations	-	-	-	-
Total current assets	25,722	42,517	38,867	20,073
PROPERTY				
Land	325,131	294,973	171,394	150,000
Buildings and improvements	2,571,210	2,260,199	2,346,597	2,347,246
Vehicles and equipment	32,038	19,078	16,920	23,554
Total property	2,928,379	2,574,250	2,534,911	2,520,800
Less accumulated depreciation	992,491	624,576	714,541	686,184
Property, net	1,935,888	1,949,674	1,820,370	1,834,616
OTHER ASSETS				
Restricted cash	86,603	79,681	115,175	143,919
Miscellaneous other assets	-	-	-	-
Total other assets	86,603	79,681	115,175	143,919
TOTAL ASSETS	$ 2,048,213	$ 2,071,872	$ 1,974,412	$ 1,998,608
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ -	$ -	$ -
Accounts payable	5,554	2,027	2,896	10,709
Accrued payroll and payroll taxes	772	450	450	686
Accrued compensated absences	-	-	-	-
Accrued other liabilities	21,970	8,536	8,997	8,344
Refundable advances	-	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	7,026	6,001	6,532	5,876
Due to other corporations	41,568	17,162	17,145	19,719
Total current liabilities	76,890	34,176	36,020	45,314
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	-	-	-
Capital advances	2,711,900	2,352,500	2,341,700	2,351,200
Total noncurrent liabilities	2,711,900	2,352,500	2,341,700	2,351,200
Total liabilities	2,788,790	2,386,676	2,377,720	2,396,514
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(740,577)	(314,804)	(403,308)	(397,906)
TOTAL LIABLITIES AND NET ASSETS (DEFICIT)	$ 2,048,213	$ 2,071,872	$ 1,974,412	$ 1,998,608

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FINANCIAL POSITION
JULY 31, 2022

	SNHS Elderly Housing XI	Sub-Total	Elimination	Totals
ASSETS				
CURRENT ASSETS				
Cash	$ 41,828	$ 12,796,926	$ -	$ 12,796,926
Investments	-	9,696,836	-	9,696,836
Grants receivable	-	4,458,963	-	4,458,963
Accounts receivable	-	6,228	-	6,228
Prepaid expenses	4,413	309,219	-	309,219
Due from other corporations	-	973,396	(973,396)	-
Total current assets	46,241	28,241,568	(973,396)	27,268,172
PROPERTY				
Land	352,414	9,292,319	-	9,292,319
Buildings and improvements	2,772,061	83,880,879	-	83,880,879
Vehicles and equipment	48,630	2,425,402	-	2,425,402
Total property	3,173,105	95,598,600	-	95,598,600
Less accumulated depreciation	772,428	40,709,885	-	40,709,885
Property, net	2,400,677	54,888,715	-	54,888,715
OTHER ASSETS				
Restricted cash	163,320	5,986,808	-	5,986,808
Miscellaneous other assets	-	1,708	-	1,708
Total other assets	163,320	5,988,516	-	5,988,516
TOTAL ASSETS	$ 2,610,238	$ 89,118,799	$ (973,396)	$ 88,145,403
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	$ -	$ 184,795	$ -	$ 184,795
Accounts payable	3,322	1,206,563	-	1,206,563
Accrued payroll and payroll taxes	1,750	1,678,480	-	1,678,480
Accrued compensated absences	-	407,125	-	407,125
Accrued other liabilities	27,190	767,029	-	767,029
Refundable advances	-	4,393,188	-	4,393,188
Over applied overhead	-	159,745	-	159,745
Tenant security deposits	7,376	400,961	-	400,961
Due to other corporations	37,311	973,396	(973,396)	-
Total current liabilities	76,949	10,171,282	(973,396)	9,197,886
NONCURRENT LIABILITIES				
Long term debt, less current portion	-	5,122,480	-	5,122,480
Capital advances	3,231,300	66,428,341	-	66,428,341
Total noncurrent liabilities	3,231,300	71,550,821	-	71,550,821
Total liabilities	3,308,249	81,722,103	(973,396)	80,748,707
NET ASSETS (DEFICIT)				
Net assets (deficit) without donor restrictions	(698,011)	7,396,696	-	7,396,696
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	$ 2,610,238	$ 89,118,799	$ (973,396)	$ 88,145,403

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS, Inc.	SNHS Management Corporation	Elimination	SNHS Sub-Total
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ 131,572,939	$ -	$ -	$ 131,572,939
Program service fees	304,206	850,507	(223,865)	930,848
Local funding	-	162,140	-	162,140
Rental income	-	1,470,525	(221,737)	1,248,788
Gifts and contributions	269,675	105,556	-	375,231
Interest and dividend income	95	403,135	-	403,230
Unrealized loss on investments	-	(1,101,886)	-	(1,101,886)
Debt Forgiveness	-	900,000	-	900,000
Gain (loss) on sale of equipment	(2,813)	11,358	-	8,545
In-kind	992,197	-	-	992,197
Miscellaneous revenue	132,760	29,669	-	162,429
Total revenues and other support	133,269,059	2,831,004	(445,602)	135,654,461
EXPENSES				
Program services				
SNHS, Inc	130,569,257	-	(367,170)	130,202,087
SNHS Management Corporation	-	2,533,713	(74,728)	2,458,985
Housing Corporations	-	-	-	-
Total program services	130,569,257	2,533,713	(441,898)	132,661,072
Supporting services				
Management and general	1,981,420	-	(3,704)	1,977,716
Total expenses	132,550,677	2,533,713	(445,602)	134,638,788
CHANGE IN NET ASSETS (DEFICIT)	718,382	297,291	-	1,015,673
NET ASSETS (DEFICIT), BEGINNING OF YEAR	5,988,045	22,704,391	-	28,692,436
NET ASSETS (DEFICIT), END OF YEAR	$ 6,706,427	$ 23,001,682	$ -	$ 29,708,109

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	Rural Housing for the Elderly II Landing II	Rural Housing for the Elderly	SNHS Elderly Housing	Sundial Elderly Housing
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ -	$ -	$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental Income	352,703	1,039,651	316,012	565,763
Gifts and contributions	-	-	-	-
Interest and dividend income	31	495	106	50
Unrealized loss on investments	-	-	-	-
Debt Forgiveness	-	-	-	-
Gain (loss) on sale of equipment	-	-	-	-
In-kind	-	-	-	-
Miscellaneous revenue	6,360	23,145	1,535	5,915
Total revenues and other support	359,094	1,063,291	317,653	571,728
EXPENSES				
Program services				
SNHS, Inc	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	427,601	875,279	304,595	664,265
Total program services	427,601	875,279	304,595	664,265
Supporting services				
Management and general	-	-	-	-
Total expenses	427,601	875,279	304,595	664,265
CHANGE IN NET ASSETS (DEFICIT)	(68,507)	188,012	13,058	(92,537)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(1,354,251)	534,853	(237,957)	(1,816,939)
NET ASSETS (DEFICIT), END OF YEAR	$ (1,422,758)	$ 722,865	$ (224,899)	$ (1,909,476)

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Northwood Elderly Housing	SNHS Elderly Housing, VII	SNHS Elderly Housing, VII	SNHS Elderly Housing, VIIA
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ -	$ -	$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	268,793	277,424	198,649	171,561
Gifts and contributions	-	-	-	-
Interest and dividend income	80	129	107	91
Unrealized loss on investments	-	-	-	-
Debt Forgiveness	-	-	-	-
Gain (loss) on sale of equipment	(6,199)	-	-	-
In-kind	-	-	-	-
Miscellaneous revenue	3,455	5,695	2,496	2,005
Total revenues and other support	266,129	283,248	201,252	173,657
EXPENSES				
Program services				
SNHS, Inc	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	391,418	352,706	300,197	258,452
Total program services	391,418	352,706	300,197	258,452
Supporting services				
Management and general	-	-	-	-
Total expenses	391,418	352,706	300,197	258,452
CHANGE IN NET ASSETS (DEFICIT)	(125,289)	(69,458)	(98,945)	(84,795)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(1,160,058)	(1,222,652)	(542,707)	(422,452)
NET ASSETS (DEFICIT), END OF YEAR	$ (1,285,347)	$ (1,292,110)	$ (641,652)	$ (507,247)

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Farmington Elderly Housing	SNHS Elderly Housing V	SNHS Elderly Housing II - Roberge	SNHS Elderly Housing III
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ -	$ -	$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	344,702	250,456	375,000	475,240
Gifts and contributions	-	-	-	-
Interest and dividend income	29	71	25	28
Unrealized loss on investments	-	-	-	-
Debt Forgiveness	-	-	-	-
Gain (loss) on sale of equipment	-	-	(10,045)	(8,398)
In-kind	-	-	-	-
Miscellaneous revenue	3,992	4,311	4,527	5,165
Total revenues and other support	348,723	254,838	369,507	472,035
EXPENSES				
Program services				
SNHS, Inc	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	408,270	318,693	415,139	509,768
Total program services	408,270	318,693	415,139	509,768
Supporting services				
Management and general	-	-	-	-
Total expenses	408,270	318,693	415,139	509,768
CHANGE IN NET ASSETS (DEFICIT)	(59,547)	(63,855)	(45,632)	(37,733)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(1,314,757)	(1,000,614)	(1,274,795)	(1,475,711)
NET ASSETS (DEFICIT), END OF YEAR	$ (1,374,304)	$ (1,064,469)	$ (1,320,427)	$ (1,513,444)

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Elderly Housing II - Chasse	Rural Housing for the Elderly II - Landing I	SNHS Elderly Housing IV	SNHS Raymond Elderly Housing
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ -	$ -	$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	364,460	307,975	362,544	255,121
Gifts and contributions	-	-	-	-
Interest and dividend income	75	43	59	29
Unrealized loss on investments	-	-	-	-
Debt Forgiveness	-	-	-	-
Gain (loss) on sale of equipment	(3,109)	-	-	-
In-kind	-	-	-	-
Miscellaneous revenue	3,933	3,500	4,435	3,275
Total revenues and other support	365,359	311,518	367,038	258,425
EXPENSES				
Program services				
SNHS, Inc	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	407,564	373,141	507,779	303,039
Total program services	407,564	373,141	507,779	303,039
Supporting services				
Management and general	-	-	-	-
Total expenses	407,564	373,141	507,779	303,039
CHANGE IN NET ASSETS (DEFICIT)	(42,205)	(61,623)	(140,741)	(44,614)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(1,201,698)	(913,242)	(1,658,268)	(698,393)
NET ASSETS (DEFICIT), END OF YEAR	$ (1,243,903)	$ (974,865)	$ (1,799,009)	$ (743,007)

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Pittsburg Elderly Housing	SNHS North Berwick Elderly Housing	SNHS Greenfield Elderly Housing	SNHS Ashland Elderly Housing
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ -	$ -	$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	282,975	269,661	253,245	243,940
Gifts and contributions	-	-	-	-
Interest and dividend income	27	41	50	57
Unrealized loss on investments	-	-	-	-
Debt Forgiveness	-	-	-	-
Gain (loss) on sale of equipment	-	(8,278)	(491)	-
In-kind	-	-	-	-
Miscellaneous revenue	20,302	2,560	2,255	2,818
Total revenues and other support	303,304	263,984	255,059	246,815
EXPENSES				
Program services				
SNHS, Inc	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	320,221	356,508	299,531	313,407
Total program services	320,221	356,508	299,531	313,407
Supporting services				
Management and general	-	-	-	-
Total expenses	320,221	356,508	299,531	313,407
CHANGE IN NET ASSETS (DEFICIT)	(16,917)	(92,524)	(44,472)	(66,592)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(730,210)	(723,647)	(687,326)	(801,067)
NET ASSETS (DEFICIT), END OF YEAR	$ (747,127)	$ (816,171)	$ (731,798)	$ (867,659)

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Elderly Housing VI	SNHS Elderly Housing VIII	SNHS Elderly Housing IX	SNHS Elderly Housing X
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ -	$ -	$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	188,578	163,635	171,947	178,640
Gifts and contributions	-	-	-	-
Interest and dividend income	54	53	70	78
Unrealized loss on investments	-	-	-	-
Debt Forgiveness	-	-	-	-
Gain (loss) on sale of equipment	-	-	-	-
In-kind	-	-	-	-
Miscellaneous revenue	2,961	2,609	1,955	2,062
Total revenues and other support	191,593	166,297	173,972	180,780
EXPENSES				
Program services				
SNHS, Inc	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	284,505	207,778	224,995	233,821
Total program services	284,505	207,778	224,995	233,821
Supporting services				
Management and general	-	-	-	-
Total expenses	284,505	207,778	224,995	233,821
CHANGE IN NET ASSETS (DEFICIT)	(92,912)	(41,481)	(51,023)	(53,041)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(647,665)	(273,323)	(352,285)	(344,865)
NET ASSETS (DEFICIT), END OF YEAR	$ (740,577)	$ (314,804)	$ (403,308)	$ (397,906)

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Elderly Housing XI	Sub-Total	Elimination	Totals
REVENUES AND OTHER SUPPORT				
Grant and contract revenue	$ -	$ 131,572,939	$ -	$ 131,572,939
Program service fees	-	930,848	(674,552)	256,296
Local funding	-	162,140	-	162,140
Rental income	222,687	9,150,150	-	9,150,150
Gifts and contributions	-	375,231	-	375,231
Interest and dividend income	117	405,225	-	405,225
Unrealized loss on investments	-	(1,101,886)	-	(1,101,886)
Debt Forgiveness	-	900,000	-	900,000
Gain (loss) on sale of equipment	-	(27,975)	-	(27,975)
In-kind	-	992,197	-	992,197
Miscellaneous revenue	2,495	286,190	-	286,190
Total revenues and other support	225,299	143,645,059	(674,552)	142,970,507
EXPENSES				
Program services				
SNHS, Inc	-	130,202,087	-	130,202,087
SNHS Management Corporation	-	2,458,985	-	2,458,985
Housing Corporations	337,767	9,396,439	(674,552)	8,721,887
Total program services	337,767	142,057,511	(674,552)	141,382,959
Supporting services				
Management and general	-	1,977,716	-	1,977,716
Total expenses	337,767	144,035,227	(674,552)	143,360,675
CHANGE IN NET ASSETS (DEFICIT)	(112,468)	(390,168)	-	(390,168)
NET ASSETS (DEFICIT), BEGINNING OF YEAR	(585,543)	7,786,864	-	7,786,864
NET ASSETS (DEFICIT), END OF YEAR	$ (698,011)	$ 7,396,696	$ -	$ 7,396,696

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2022

	Rural Housing for the Elderly II Landing II	Rural Housing for the Elderly	SNHS Elderly Housing	Sundial Elderly Housing	SNHS Northwood Elderly Housing	SNHS Elderly Housing, VII	SNHS Elderly Housing, VII
EXPENSES							
Payroll	$ 43,953	$ 132,023	$ 41,790	$ 91,928	$ 69,703	$ 36,662	$ 31,987
Payroll taxes	3,507	10,826	3,497	7,636	5,642	3,034	2,659
Fringe benefits	13,595	16,717	11,716	17,776	11,540	6,854	5,917
Worker's compensation insurance	1,726	4,441	1,256	3,582	2,720	1,426	1,215
Retirement benefits	-	3,931	2,210	4,006	3,067	1,601	1,472
Consultant and contractual	56,555	108,378	36,031	86,345	59,288	56,237	36,981
Travel and transportation	148	2,098	529	1,265	3,685	725	477
Occupancy	112,655	239,915	61,757	181,634	63,246	72,524	52,995
Advertising	71	427	-	171	13	50	-
Supplies	4,503	4,294	532	7,773	3,001	912	286
Equipment rentals and maintenance	68,505	103,260	40,540	95,814	58,371	37,747	30,357
Insurance	9,579	29,208	10,395	15,218	9,439	7,487	3,538
Telephone	2,299	3,073	559	3,269	2,072	1,035	670
Postage	769	373	312	725	305	138	72
Subscriptions	1,588	2,155	822	2,155	1,274	1,397	822
Program support	-	1,866	-	1,174	252	-	-
Interest	-	76,741	45,011	-	-	-	-
Depreciation and amortization	89,632	91,656	46,014	113,353	97,580	117,453	76,322
Other expense	18,516	25,661	1,468	30,334	220	7,424	54,427
Miscellaneous	-	18,236	156	107	-	-	-
Total expenses	$ 427,601	$ 875,279	$ 304,595	$ 664,265	$ 391,418	$ 352,706	$ 300,197

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Elderly Housing, VIIA	SNHS Farmington Elderly Housing	SNHS Elderly Housing V	SNHS Elderly Housing II - Roberge	SNHS Elderly Housing III	SNHS Elderly Housing II - Chasse	Rural Housing for the Elderly II - Landing I
EXPENSES							
Payroll	$ 31,105	$ 64,182	$ 57,030	$ 75,711	$ 94,256	$ 64,989	$ 35,872
Payroll taxes	2,590	5,479	4,266	6,052	7,513	5,240	2,853
Fringe benefits	5,645	8,326	20,490	23,614	27,887	19,303	11,041
Worker's compensation insurance	1,175	2,352	2,267	2,904	3,587	2,448	1,426
Retirement benefits	1,442	6,526	5,758	6,134	7,679	4,123	-
Consultant and contractual	26,486	54,055	34,933	47,374	61,813	45,301	43,999
Travel and transportation	397	115	613	1,082	1,281	700	130
Occupancy	43,025	100,892	72,350	104,079	127,129	111,749	104,083
Advertising	-	-	-	298	223	223	71
Supplies	179	951	404	621	541	1,118	1,191
Equipment rentals and maintenance	18,866	60,883	45,144	52,009	57,931	59,941	52,686
Insurance	2,765	8,814	6,122	10,183	11,734	10,257	7,728
Telephone	581	1,613	1,690	1,541	1,313	1,511	2,508
Postage	59	93	151	443	558	511	194
Subscriptions	688	1,416	1,151	1,519	1,899	1,450	1,244
Program support	-	-	-	-	299	-	-
Interest	-	-	-	-	-	-	-
Depreciation and amortization	67,665	72,656	71,658	77,590	103,887	78,530	67,641
Other expense	55,784	19,059	(5,334)	3,971	231	170	40,487
Miscellaneous	-	858	-	14	7	-	7
Total expenses	$ 258,452	$ 408,270	$ 318,693	$ 415,139	$ 509,768	$ 407,564	$ 373,141

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2022

EXPENSES	SNHS Elderly Housing IV	SNHS Raymond Elderly Housing	SNHS Pittsburg Elderly Housing	SNHS North Berwick Elderly Housing	SNHS Greenfield Elderly Housing	SNHS Ashland Elderly Housing	SNHS Elderly Housing VI
Payroll	$ 82,504	$ 57,852	$ 67,497	$ 62,526	$ 43,014	$ 55,302	$ 37,580
Payroll taxes	6,140	4,748	5,412	5,013	3,682	4,405	2,990
Fringe benefits	31,767	15,133	26,488	20,071	12,659	17,872	12,154
Worker's compensation insurance	2,906	2,152	2,570	2,551	1,953	1,991	1,363
Retirement benefits	5,599	5,828	5,479	2,719	1,241	3,196	2,197
Consultant and contractual	61,412	37,314	27,110	39,279	30,414	34,735	29,533
Travel and transportation	752	1,259	2,657	1,220	948	4,296	2,954
Occupancy	113,238	70,848	77,030	82,513	85,100	73,156	68,936
Advertising	71	75	-	223	-	128	78
Supplies	4,898	215	507	732	409	774	746
Equipment rentals and maintenance	60,233	38,707	54,661	72,445	43,784	24,169	33,597
Insurance	14,988	5,553	5,248	84	6,499	8,196	4,896
Telephone	2,701	2,820	2,678	3,267	3,384	2,325	2,355
Postage	494	379	273	419	210	159	175
Subscriptions	1,485	1,236	986	1,232	986	1,151	780
Program support	125	-	-	-	-	362	63
Interest	-	-	-	-	-	-	-
Depreciation and amortization	118,343	48,246	41,388	61,991	54,009	81,082	74,003
Other expense	123	10,332	237	223	10,421	108	10,105
Miscellaneous	-	342	-	-	818	-	-
Total expenses	$ 507,779	$ 303,039	$ 320,221	$ 356,508	$ 299,531	$ 313,407	$ 284,505

See Accompanying Independent Accountants' Compilation Report

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATES

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2022

	SNHS Elderly Housing VIII	SNHS Elderly Housing IX	SNHS Elderly Housing X	SNHS Elderly Housing XI	Total Housing Corporations
EXPENSES					
Payroll	$ 28,370	$ 23,768	$ 29,420	$ 68,659	$ 1,427,683
Payroll taxes	2,324	1,956	2,413	5,471	115,348
Fringe benefits	9,022	8,010	9,708	21,984	385,289
Worker's compensation insurance	1,069	832	1,113	2,612	53,637
Retirement benefits	1,399	1,399	1,941	4,109	83,056
Consultant and contractual	20,440	29,847	24,442	23,190	1,111,492
Travel and transportation	1,515	1,320	2,019	2,076	34,261
Occupancy	52,371	59,342	58,721	59,947	2,249,235
Advertising	103	78	78	103	2,484
Supplies	564	221	180	2,530	38,082
Equipment rentals and maintenance	18,064	18,513	24,645	27,417	1,198,289
Insurance	4,622	3,865	4,164	5,667	206,249
Telephone	2,908	2,837	3,629	1,996	54,634
Postage	170	180	181	173	7,516
Subscriptions	688	688	688	822	30,322
Program support	42	42	42	189	4,456
Interest	-	-	-	-	121,752
Depreciation and amortization	61,531	71,995	70,346	84,319	1,938,890
Other expense	2,578	102	91	26,503	313,219
Miscellaneous	-	-	-	-	20,545
Total expenses	$ 207,778	$ 224,995	$ 233,821	$ 337,767	$ 9,396,439

See Accompanying Independent Accountants' Compilation Report

Southern New Hampshire Services, Inc.
Board of Directors
August 2023

Senator Lou D'Allesandro, Chairman
Dr. Kevin Moriarty, Vice Chairman
Thomas Mullins, Esq., Treasurer
Orville Kerr, Secretary
Representative Sherm Packard
Commissioner Toni Pappas
James Brown
Molliy Driver
Carrie Marshall Gross
Anna Hamel
Bonnie Henault
Wanda Kennerson
Kathleen Mackin
German Ortiz
Peter Ramsey

SOUTHERN NEW HAMPSHIRE SERVICES, INC.
The Community Action Partnership serving Hillsborough and Rockingham Counties
Mailing Address: PO Box 5040, Manchester, NH 03108
40 Pine Street, Manchester, NH 03013
Telephone: (603) 668-8010 FAX: (603) 645-6734

List of Key Administrative Personnel
October 2023

Title	Name	Annual Salary	Percentage	Amount
Chief Executive Officer	Donnalee Lozeau	$207,735	0.00%	0
Chief Operating Officer	Ryan Clouthier	$133,260	0.00%	0
Chief Financial Officer	James Chaisson	$155,009	0.00%	0
Director of Workforce Development	Sara Sacco	$79,716	34.0%	$27,103

DONNALEE LOZEAU

Community/Civic Involvement- Current

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

Community/Civic Involvement– Past

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

EXPERIENCE

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

Chief Executive Officer

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

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

Mayor

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

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

Director of Program and Community Development

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

Past Community/Civic Involvement Continued

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

Education and Training

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

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

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

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

Committee Assignments:

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

Appointments:

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

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

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

RYAN CLOUTHIER

OBJECTIVE

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

EXPERIENCE

Chief Operating Officer| Southern New Hampshire Services Inc.
FEB. 2018-PRESENT
Serving as part of the Executive Management Team and is responsible for providing inspiring leadership to the Southern New Hampshire Services (SNHS) senior management team and developing a performance culture to ensure the effective management of a comprehensive array of over sixty programs. The Chief Operating Officer will tie the various component programs including: nutrition; housing; energy; workforce development; income enhancement; education; and elderly services to the agency, to each other, and to the general community, by promoting and communicating the mission of Community Action. In conjunction with the Chief Executive Officer and Fiscal Officer the Chief Operating Officer provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of the program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission, and are in compliance with all federal, state, funding, and city regulations, certifications, and licensing requirements.

Energy and Housing Operations Director | Southern New Hampshire Services Inc.
2016 – 2018
Responsible for providing the various SNHS Energy and Crisis programs, Information Technology, Housing and Maintenance programs with mission, vision and leadership. Responsible for the planning, implementation, and evaluation of all facets of fiscal and program management, effectiveness while providing general oversight for all of the program's administration and day-to-day management, including budget management, grant writing and purchasing. Also responsible for maintaining a working relationship with governmental officials, local boards and agencies in developing and managing the programs. In conjunction with the Executive Director and Fiscal Officer this positions provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission and are in compliance with all federal, state, funding, city, certifications, and licensing requirements.

Energy Director | Southern New Hampshire Services Inc.
2013 – 2016
Responsible for coordination, implementation, budgeting, overall supervision and management of the Fuel and Electric Assistance Programs, Crisis Programs, Weatherization Program, Lead Hazard Control Program, and YouthBuild Program for Hillsborough and Rockingham Counties. Develop and Maintain relationships with federal, state and local grantors. Intervene on behalf of the Community Action pertaining to the Core Utility Weatherization Energy Efficiency Programs. Maintains a strong working relationships with OCA, NH Legal Assistance, Office of Strategic Initiative, DOE, Liberty Utilities, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Participates in multiple Healthy Home strategic planning committees.

Weatherization Director | Southern New Hampshire Services Inc.
2006-2013
Responsible for coordination, implementation, budgeting, overall supervision and management of the Weatherization, Lead Abatement, and YouthBuild Programs for Hillsborough and Rockingham Counties. Developed and Maintain relationships with federal, state and local grantors. Intervened on behalf of the Community Action Association during the merge of Liberty Energy and National Grid Gas along with filings pertaining to the Core Energy Efficiency Programs. Developed strong working relationships with OCA, NH

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

Energy Auditor | Southern New Hampshire Services Inc.
2004 – 2006
Responsible for performing field energy audits of low income residential properties; record the data in written and computerized formats to determine cost effectiveness of conservation measures needed; generate work order specs for the contractors. Conduct proper follow through and field inspections to assure quality installations and client satisfaction.

Network Analyst | Genuity
2004 – 2006
Responsible for monitoring the Genuity Dial up network supporting AOL Domestic and International subscribers including Japan, USA and Canada. Responsibilities include isolating and troubleshooting problems/outages and configuration issues, on different types of Cisco routers, Lucent APX's, MAX's, and Nortel CVX's. Troubleshooting consists of isolating problems through head to head testing with different Telco's. Also responsible for creating, troubleshooting, and closing tickets in a group ticketing queue. Demonstrated strengths in the areas of interpersonal skills and negotiation.

EDUCATION

2000 NH Community Technical College
1994-1998: Dover High School
Other: Weatherization written and field certification, Department of Energy Quality Control Inspector Certification, multiple national and regional weatherization best practices trainings. Intro to Cisco routers, T1 and T3 design and troubleshooting training, ATM and Frame Relay network design training, LAN and WAN training, OC3, OC48, and OC192 design and troubleshooting training, BPI Energy Analyst. Lead contractor abatement Certification, RRP certification, OSHA 30 hour worker safety, DOE Lead Safe Weatherization certification.

SKILLS

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

ACTIVITIES/ACCOMPLISHMENTS

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

JAMES M. CHAISSON

SUMMARY

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

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

PROFESSIONAL EXPEIRENCE

Southern New Hampshire Services, Manchester, NH **5/2009-Present**

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

Chief Fiscal Officer **1/2017 to Present**

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

Senior Accountant **5/2009-1/2017**

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

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

James M. Chaisson

WOOD STRUCTURES, INC. Biddeford, ME 2001-4/2009

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

Controller 2006-4/2009

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

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

Accounting Manager 2001-2006

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

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

VISHAY SPRAGUE, Sanford, ME 1978-2001

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

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

EDUCATION

NASSON COLLEGER, Springvale, ME

B.S. in Business Administration

SARA SACCO

PROFESSIONAL EXPERIENCE

WORKFORCE DEVELOPMENT DIRECTOR, Manchester, NH **September 2023 – Present**
Southern New Hampshire Services, Incorporated

- Oversee the administration and performance of the agency's workforce development programs, including WIOA Adult, NHEP, English for New Americans, WIOA Plus, VIP, and other workforce development grants
- Develop and maintain partnerships with NH employers, stakeholders, and partner agencies
- Adhere to contractual requirements for various funding sources
- Monitor program compliance with performance standards set by federal program guidelines
- Write and respond to RFPs
- Develop and forecast budgets
- Recruit, hire, train and manage staff
- Administer annual performance reviews of Program Managers

WIOA OUTREACH COORDINATOR, Manchester, NH **January 2022 – September 2023**
Southern New Hampshire Services, Incorporated

- Supervise, assist, and train workforce development staff for the VIP/WIOA Adult grant
- Developed a new group enrollment strategy to enroll historically marginalized populations into WIOA Adult
- Participate in job fairs and outreach events either in-person or online using Zoom, Teams, Remo, etc. to increase program awareness and represent all SNHS programs
- Maintain and develop collaborative relationships with all SNHS programs, all NH Community Action Partnerships, local NH businesses, community-based organizations, and partner agencies to increase customer enrollment
- Created and maintained VIP Outreach and Participant tracking using Excel
- Monitor and analyze data and reports for continuous improvement utilizing the NH Works JMS
- Perform technical assistance along with best practices with the goal of process improvement
- Utilize Microsoft Office Suite: Teams, Word, Excel, PowerPoint, Outlook, SharePoint, Forms, and Adobe PDF

WIOA STATEWIDE CAREER NAVIGATOR, Manchester, NH **September 2017 – January 2022**
Southern New Hampshire Services, Incorporated

- Provided employment counseling and case management services to WIOA participants statewide
- Enrolled Adult, Dislocated Workers, and NHE customers to develop individualized training and employment plans
- Provided job placement services leading to successful employment outcomes and retention
- Provided statewide field support coverage for special projects and initiatives including job fairs and Rapid Responses
- Determined eligibility and assessed customer's skills, aptitudes, and barriers using a variety of tools and tests
- Conducted required follow-up procedures for exited customers

WIOA JOB PLACEMENT SPECIALIST, Manchester, NH **August 2016 – September 2017**
Southern New Hampshire Services, Incorporated

- Prepared and executed training-related OJT contracts
- Developed training outlines based on employee's skill gaps
- Executed business outreach activities for the purpose of matching workers with employers for the OJT opportunities including attending job fairs and networking meetings throughout New Hampshire
- Conducted follow-ups with employers to identify and remediate issues and concerns and discuss future hiring needs

STORE MANAGER, Epping, NH **November 2014 – August 2016**
Rue21, Incorporated

- Managed a store team of approximately 10 associates and 3 managers
- Forecasted sales using KPIs
- Demonstrated exceptional customer service while driving and maximizing store sales to achieve goals
- Established associate work schedules while budgeting and managing payroll
- Motivated and coached associates and managers to achieve their maximum potential while providing company tools to further develop performance
- Partnered with the new store opening team to implement and coordinate marketing initiatives by grand opening
- Executed company directives for compelling visual presentations and merchandising efforts
- Modeled a "Whatever it takes" kind of attitude

EDUCATION

B.S. IN BUSINESS ADMINISTRATION, OPTION IN MARKETING
University of New Hampshire, Durham, NH

New Hampshire Employment Security
www.nhes.nh.gov
"We're working to keep New Hampshire working"

GEORGE N. COPADIS, COMMISSIONER
RICHARD J. LAVERS, DEPUTY COMMISSIONER

ADMINISTRATIVE OFFICE
45 SOUTH FRUIT STREET
CONCORD, NH 03301-4857

5K

March 28, 2023

Approved by the Governor and Council on 4.12.2023
Agenda Item 5K
Consent Calendar
PO 1093270

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

REQUESTED ACTION

Authorize the NH Department of Employment Security (NHES) to amend an existing contract between NHES and Southern NH Services (SNHS), VC#177198, by reassigning the contract from NHES to the NH Department of Business and Economic Affairs, Office of Workforce Opportunity (BEA/OWO), with no change to the price limitation, effective upon Governor and Council approval through June 30, 2024. The original contract was approved as Item #37 by the Governor and Council on December 18, 2020. 100% Federal Funds.

Funds are available in the following account for Fiscal Year 2023 and are anticipated to be available in Fiscal Year 2024, upon continued appropriation of funds in the future operating budget with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

03-22-22-220510-14530000, Office of Workforce Opportunity

		FY 2023	FY 2024
102-500731	Contracts for Program Services	$839,241.23	$220,000.00

EXPLANATION

Amendment #1 to the Memorandum of Understanding between BEA/OWO and NHES regarding federal workforce programs is intended to provide for the transfer of responsibilities for overseeing the Workforce Innovation and Opportunity Act (WIOA) Adult Program from NHES to BEA/OWO. In furtherance of this intent, and to achieve greater efficiencies in administration, the contract between NHES and SNHS for the delivery of WIOA Adult program services must also be assigned to BEA/OWO.

The contract with SNHS is a three and one-half year cost–reimbursement contract for services to ensure program continuity. For major WIOA service contracts, efficiency in operations is a paramount policy consideration, as disruption in service would adversely affect program

clientele. Funds are allocated for operating a standardized program that requires significant training and program management experience and understanding. As reflected in Amendment #1 to the MOU, BEA/OWO will now be responsible for overseeing the direct delivery of WIOA Adult program services and WIOA monitoring and reporting functions without an intermediate level of program administration by NHES.

In the event Federal funds become no longer available, General funds will not be requested to support this contract.

The Attorney General's Office has reviewed and approved this contract as to form, substance and execution.

Respectfully submitted,

George N. Copadis
Commissioner
NH Employment Security

Respectfully submitted,

Taylor Caswell
Commissioner
Business and Economic Affairs

ASSIGNMENT AND ASSUMPTION AGREEMENT REGARDING CONTRACT WITH SOUTHERN NH SERVICES, INC. (SNHS) (VC#177198)

This Assignment and Assumption Agreement ("Assignment") is made as of this 30th day of March, 2023 (the "Effective Date"), by and among New Hampshire Department of Business and Economic Affairs ("BEA") ("Assignee") and New Hampshire Employment Security ("NHES") ("Assignor").

RECITALS

WHEREAS, BEA/OWO and NHES entered into a Memorandum of Understanding ("MOU") regarding the oversight and delivery of Workforce Innovation and Opportunity Act ("WIOA") Program services, in part to transfer oversight and management of certain WIOA employment programs from BEA to NHES, as approved by the Governor and Executive Council on September 23, 2020 (G&C Item #55);

WHEREAS, the MOU allocated immediate oversight of Adult Program Services to NHES, which included NHES and BEA/OWO jointly issuing a request for proposal for the delivery of program services, and NHES executing the subsequent service contract with SNHS, as approved by the Governor and Executive Council on December 18, 2020 (G&C Item #37), payable on a cost reimbursement basis, with a not-to-exceed amount of $5,900,000.00, for a term beginning on that date and terminating June 30, 2024;

WHEREAS, Amendment #1 to the MOU ("Amendment") reallocates responsibilities for oversight of the Adult Program from NHES to BEA/OWO, and thus requires assignment of the SNHS Adult Program services contract from NHES to BEA/OWO; and

WHEREAS, as of the Effective Date, NHES desires to transfer all of its interest, rights, and obligations in and to the SNHS Adult Program services contract to BEA/OWO, and BEA/OWO desires to assume all obligations of Assignor under the SNHS Adult Program services contract;

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

ASSIGNMENT OF AGREEMENT

1. As of the Effective Date, Assignor NHES hereby assigns and transfers unto Assignee BEA/OWO, all of Assignor's interest, rights and obligations in and to the SNHS Adult Program services contract to Assignor.
2. BEA/OWO hereby unconditionally assumes and agrees to perform any and all of the obligations and liabilities of NHES under the SNHS Adult Program services contract accruing from and after the Effective Date.
3. As of the Effective Date, all references to NHES as used in the SNHS Adult Program services contract shall refer to BEA/OWO.
4. All invoices from SNHS relative to the Adult Program services contract dated after the Effective Date shall be submitted to BBA/OWO for payment.
5. Except as modified by this Assignment, the SNHS Adult Program services contract shall remain in force and effect in accordance with its terms.
6. SNHS has been provided notice of and has no objection to the Assignment, as indicated by their signature below.
7. This Assignment shall be effective on the date of Governor and Executive Council approval.

(Signatures on next page)

New Hampshire Employment Security

Date: 3/30/23

George N. Copadis
Commissioner

New Hampshire Department of Business and Economic Affairs

Date: 3/30/2023

Taylor Caswell
Commissioner

Acknowledgment of Assignment by
Southern NH Services, Inc.

Date: March 31, 2023

Dennalee Lozeau
Executive Director

Office of the Attorney General

Approved for Form, Substance, and Execution by: /s/ Stacie M. Moser 03/31/2023
Assistant Attorney General

Approved by the Governor and Council on _____, 2023, Item # ____.

ATTEST: _____
Secretary of State

New Hampshire Employment Security
www.nhes.nh.gov
"We're working to keep New Hampshire working"

GEORGE N. COPADIS, COMMISSIONER
RICHARD J. LAVERS, DEPUTY COMMISSIONER

ADMINISTRATIVE OFFICE
45 SOUTH FRUIT STREET
CONCORD, NH 03301-4857

December 2, 2020

G&C Passed
12/18/2020 #37

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

REQUESTED ACTION

Authorize the New Hampshire Department of Employment Security (NHES) to enter into a contract for services with Southern NH Services, Inc. (SNHS) (VC#177198) 40 Pine Street, Manchester NH, for $5,900,000, for the delivery of Workforce Innovation and Opportunity Act (WIOA) Adult Program services effective January 1, 2021 through June 30, 2024 upon Governor and Council approval. The United States Department of Labor (USDOL) funds this program. 100% Federal funds.

Federal funds available for these services will be expended as follows, contingent upon availability and continued appropriations for fiscal year 2021 forward with the authority to adjust encumbrances between State fiscal years through the Budget Office if needed and justified:

		State Fiscal Year	
02-27-27-270010-8040	DEPT OF EMPLOYMENT SECURITY	2021	2022
10-02700-80400000-102-500731	Contract for Program Services	$1,475,000	$1,475,000
		2023	2024
		$1,475,000	$1,475,000

EXPLANATION

This contract between NHES and SNHS for the delivery of WIOA Adult program services is in response to Request for Proposal (RFP) #WIOA-ADULT-01-08-26-2020, which was issued jointly by NHES and the New Hampshire Department of Business and Economic Affairs (BEA) on August 27, 2020. BEA is the State grant recipient for WIOA federal funds awarded by the USDOL. NHES is the sub-recipient of the grant funds pursuant to an MOU between BEA and NHES. The State Workforce Innovation Board (Board) is the oversight body established in federal regulation to oversee the appropriate use of WIOA federal funds received by BEA.

Four organizations submitted proposals prior to the RFP closing deadline. A sub-committee of the Board served as the RFP review panel. The following Board members served on the RFP review committee:

- Mr. Dave Cioffi – Former Small Business Owner
- Ms. Kelly Clark – AARP NE Regional Director
- Mr. John Hennessey – Littleton Coin Company, Inc.
- Mr. Michael Somers – President & CEO, New Hampshire Lodging & Restaurant Association
- Bonnie St. Jean, BEA/OWO Program Administrator served as staff to the review committee

The evaluation scoring was as follows:

SECTION	RANGE OF POINTS
Adult Program Services	0-35
Demonstrated Ability & Past Performance	0-20
Conflict of Interest	0-05
Budget	0-40
Total Points	100

The four organizations' proposals were reviewed, scored by the review committee and ranked as follows:

VENDOR	RANK
Southern NH Services	1
Adams and Associates, Inc.	2
Abor E&T, LLC d/b/a Equus Workforce Solutions	3
Grant Associates	4

In executing its responsibilities for WIOA Adult Program funds, the Board, through BEA and NHES, designates specific operational and fiscal responsibilities for WIOA funds to SNHS through this contract agreement. As a condition of this agreement, SNHS assumes responsibility for the specific operational, fiscal, and monitoring responsibilities outlined in the contract for the purpose of delivering services to WIOA eligible customers, and agrees to carry out these duties consistent with all the conditions and terms of this contract, and all applicable federal and state laws, regulations, and requirements.

This is a three and one-half year cost-reimbursement contract for services to ensure program continuity. For major WIOA service contracts, efficiency in operation is a paramount policy consideration for the Board, as disruption in service would adversely affect program clientele. Funds are allocated for operating a standardized program that requires significant training and program management experience and understanding, along with sufficient resources to reimburse the state for any disallowed costs incurred as a result of erroneous eligibility determinations.

In the event Federal funds become no longer available, General funds will not be requested to support this contract.

The Attorney General's Office has reviewed and approved this contract as to form, substance and execution.

Respectfully submitted,

George N. Copadis
Commissioner

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 Employment Security		1.2 State Agency Address 45 South Fruit Street Concord, NH 03301	
1.3 Contractor Name Southern NH Services, Inc.		1.4 Contractor Address 40 Pine Street, Concord, NH 03103	
1.5 Contractor Phone Number 603-668-6010	1.6 Account Number 10-027-80400000-102-500731	1.7 Completion Date June 30, 2024	1.8 Price Limitation $5,900,000.00
1.9 Contracting Officer for State Agency Pamela Szacik, Director, Employment Services		1.10 State Agency Telephone Number 603-224-3311	
1.11 Contractor Signature Date: Dec 1, 2020		1.12 Name and Title of Contractor Signatory Donnalee Lozeau, Executive Director	
1.13 State Agency Signature Date: 12/1/20		1.14 Name and Title of State Agency Signatory George N. Copadis, 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: On: 12/3/2020			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials DL
Date 12/1/2020

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in Block 1.2 ("State"), engages contractor identified in Block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B, which is incorporated herein by reference ("Services").

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

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in Block 1.8.

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

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

Contractor Initials
Date 12/1/2020

6. EVENT OF DEFAULT/REMEDIES.

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

6.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

6.2.2 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 not vest in the Contractor;

6.2.3 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

6.2.4 after the Contractor's written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies under law or in equity, or both.

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

7. TERMINATION.

7.1 Notwithstanding paragraph 6, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

7.2 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, no later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to date including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and the written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale, lease, or transfer of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless prohibited by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and losses for any personal injury or property damage, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials VG

Date 12/7/2021

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

14. INSURANCE.

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

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in minimum 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 100% of the district 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 to the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or their successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any action arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendments thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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

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

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

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

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials: [illegible]
Date: 12/11/2020

NEW HAMPSHIRE DEPARTMENT OF EMPLOYMENT SECURITY (NHES)

STANDARD EXHIBIT A

SPECIAL PROVISIONS

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

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

2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms and/or case management systems provided by the Department of Employment Security (NHES) for that purpose and shall be made and remade at such times as are prescribed by NHES.

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

4. **Grievance Procedures/Customer Complaints:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with the required grievance policy.

   a. The Contractor shall ensure that all applicants for WIOA funded services receive a written grievance procedure notice, and that a signed copy attesting to the receipt of this information is included in each applicant's hard copy file.

   b. The Contractor shall ensure that all personnel funded with WIOA funds are trained in the grievance policy and procedure applicable for the funding source supporting this contract agreement.

   c. The Contractor shall ensure that the NHES EO Officer is informed immediately of any formal grievance filed by a program applicant or participant.

   d. The Contractor shall respond either verbally or in writing to any complaint that does not constitute a formal grievance within two days from receipt of such complaint.

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

Contractor Initials: DC

Date: 12/1/2020

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

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

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

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

   c. Record Retention: Complete paper ("hard copy") participant files shall be maintained by the contractor for no less than three years as required under federal regulation. NHES may require the retention of hard copy files for up to six years, if the participant file is selected for a data validation review or other formal audits. The Contractor shall not destroy any participant files without written permission from NHES.

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

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

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

9. **Confidentiality of Records**: The Contractor agrees to maintain the confidentiality of any information regarding participants and their immediate families that may be obtained through application forms, interviews, tests, reports from public agencies or counselors, or any other source. Without the permission of the applicant/participant such information shall be divulged only as

Contractor Initials: DL

Date: 12/1/2020

necessary for purposes related to the performance or evaluation of this agreement, and to persons having responsibilities under the agreement.

a. The Contractor is responsible for taking reasonable steps to ensure the physical security of such data under its control.

b. The Contractor is responsible for ensuring each of its employees, vendors or sub-recipients having any involvement with personal data or other confidential information are informed of the laws and regulations relating to confidentiality, including but not limited to RSA 282-A:118-121.

c. Each employee funded through this contract agreement shall be required to sign a confidentiality statement, which shall be maintained in local personnel files.

10. **Reports: Program and Fiscal**: The Contractor agrees to submit the following reports at the following times and/or if requested by NHES.

    a. Quarterly Progress Reports: Written reports containing a detailed description of all planned verses actual program performance to the date of the report and containing such other information as shall be deemed satisfactory by NHES to justify the rate of payment hereunder. Such Reports shall be submitted on a form deemed satisfactory by NHES.

    b. Annual Report: An annual report shall be submitted within sixty (60) days after the end of each program year covered under this Contract. The Report shall be in a form satisfactory to NHES and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by NHES.

11. **Completion of Services**: The Contractor will be legally obligated to turn over complete data files in the specified electronic format, as well as hard copy case files, to NHES at the time that the Contractor ceases to operate the program/project funded through this contract agreement.

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

    The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Employment Security, with funds provided by BEA/OWO and the United States Department of Labor.

13. **Veterans' Priority Provisions**: The Contractor agrees to comply with the provisions of the "Jobs for Veterans Act" (JVA), Public Law 107-288 (38 USC 4215), as implemented by the Final Rule published on December 19, 2008 at 73 Fed. Reg. 78132. The JVA provides priority of service to veterans and spouses of eligible veterans for the receipt of employment, training, and placement services. Agreement by a program operator to implement priority of service is a condition of receipt of DOL funds.

14. **Buy American Notice Requirement**: To the greatest extent practicable, and the extent to which purchases are allowable in this agreement, the Contractor agrees to purchase American made equipment and products. (See WIOA Section 505—Buy American Requirements).

15. **Salary and Bonus Limitations**: In compliance with Pub. L. 111-117 (Division D, sec. 107), none of the funds made available under this agreement shall be used by the Contractor, or sub-recipient of the Contractor to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II.

Contractor Initials: DL

Date: 12/1/2020

16. **Intellectual Property Rights:** The Federal Government reserves a paid-up, nonexclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use for federal purposes: i) the copyright in all products developed with WIOA funds, including a sub-grant or contract under the Contractor; and ii) any rights of copyright to which the Contractor purchases ownership with WIOA funds (including but not limited to curricula, training models, technical assistance products, and any related materials). Such uses include, but are not limited to, the right to modify and distribute such products worldwide by any means, electronically or otherwise. Federal funds may not be used to pay any royalty or licensing fee associated with such copyrighted material, although they may be used to pay costs for obtaining a copy which is limited to the developer/seller costs of copying and shipping. If revenues are generated through selling products developed with Contract funds, including intellectual property, these revenues are program income. Program income is added to the Contract and must be expended for allowable Contract activities.

17. **Mandated Data Entry Systems:** The Contractor will be legally obligated to enter data required by NHES and/or the US Department of Labor, relating to all participants served during the contract period in the case management system mandated by NHES/OWO (i.e., Geographic Solutions for WIOA services). Contractors shall be responsible for keeping participants files up-to-date, especially in time to meet quarterly reporting deadline requirements.

18. **Disallowed Costs:** The Contractor will be solely responsible for paying NHES any and all disallowed costs associated with the misappropriation of federal funds and/or costs expended on participants who were erroneously determined to be eligible for services. Disallowed costs may not be paid with any other federal funds.

19. **Rights to Inventions Made Under a Contract or Agreement (if applicable):** Contractor agrees to comply with the requirements of 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 awarding agency.

20. **Clean Air Act and the Federal Water Pollution Control Act (if applicable):** For contracts in excess of $150,000, the Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

21. **Byrd Anti-Lobbying Amendment.** For contracts in excess of $100,000, the Contractor certifies it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Contractor must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award/contract.

Contractor Initials: DC

Date: 12/1/2020

NH Department of Employment Security (NHES)

STANDARD EXHIBIT B

STATEMENT OF WORK

Contractor's Name: **Southern New Hampshire Services, Inc.**

Contract Period: **January 1, 2021 – June 30, 2024**

SCOPE OF SERVICES

This cost reimbursement agreement for services between Southern New Hampshire Services (SNHS) and the NH Department of Employment Security (NHES) will be for a term beginning January 1, 2021 and terminating on June 30, 2024. Total payments under this agreement shall not exceed $5,900,000.00 and shall be expended consistent with the line item budget negotiated annually with NHES upon receipt of grant funds from the US Department of Labor (USDOL) for each program year covered under this contract.

Funds authorized under this agreement are for the sole purpose of implementing Workforce Innovation Opportunity Act (WIOA) services for Adults and shall not be used for any purpose other than those activities identified in the Statement of Work outlined in RFP #WIOA-Adult-01-08-26-2020, issued August 27, 2020, and in accordance with USDOL WIOA program rules and regulations.

As a condition of this agreement, SNHS assumes responsibility for the specific operational, fiscal and monitoring responsibilities cited in this agreement for the purpose of delivering services to WIOA eligible participants, and agrees to carry out these duties consistent with all the conditions and terms of this agreement, as well as all applicable federal and state laws, regulations and requirements.

In addition, by signing this agreement SNHS acknowledges the substantial operational level oversight retained by NHES under this agreement for the duration of the agreement performance period.

SNHS shall operate programs funded through WIOA consistent with the policy and procedures approved by NHES and/or USDOL, and the terms and conditions as specified in RFP #WIOA-Adult-01-08-26-2020, which RFP is hereby incorporated by reference into this contract agreement.

SNHS will be responsible for the program responsibilities and deliverables described and specified in SECTIONS I through VI of RFP #WIOA-Adult-01-08-26-2020 and SNHS' September 28, 2020 Proposal furnished in response to the RFP.

SNHS shall develop, implement, and maintain statewide the WIOA Adult program consistent with WIOA regulations, NH's WIOA & Wagner-Peyser State Plan, the NH Works One-Stop Operators' MOU, and NHES/BEA/OWO policy and procedures such as, but not limited to, the NH Works Guidance Letters.

In addition, SNHS will be responsible for adhering to the terms and conditions specified in Certifications and Assurances provided at Exhibits D-K of this agreement.

Contractor Initials: BC

Date: 12/1/2020

NH Department of Employment Security (NHES)

STANDARD EXHIBIT C

TERMS AND CONDITIONS OF PAYMENT

Contractor's Name: **Southern New Hampshire Services, Inc.**

Contract Period: **January 1, 2021 to June 30, 2024**

1. Subject to the Contractor's compliance with the terms and conditions of this agreement, and for services provided consistent with Exhibit B - Scope of Services, the Department of Employment Security (NHES) shall reimburse the contractor for allowable expenses up to a maximum total payment of $5,900,000.00.

2. The Contractor in collaboration with NHES administrative staff shall develop a line-item budget for cost-reimbursement on an annual basis for each year covered in this agreement, which shall be binding. The contractor shall not expend funds in addition or outside of an approved line-item budget for any contract year without written consent from NHES.

3. The total of all approved budgets within this contract period shall not exceed $5,900,000.00 without written modification signed by the parties to this agreement and approved by the Governor and Council.

4. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards (Adult program) received for each program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.

5. This contract is funded with federal funds from the US Department of Labor made available under the Catalog of Federal Domestic Assistance (CFDA) number: **17.258** WIOA Adult Program – States for the purpose of the delivery of WIOA services to eligible individuals.

6. Contractor use of funds in this contract must be in accordance with the Workforce Innovation Opportunity Act (WIOA) program assurances. See Exhibit A and related assurances for specifics.

7. The Contractor must have written authorization from NHES prior to using contract funds to purchase any property or equipment with a cost in excess of $250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.

8. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 2024 shall not be accepted for payment.

9. Expenditures shall be in accordance with an annual line item budget, which shall be submitted to NHES for final approval no later than June 30 for each program year covered under this agreement. In the event that line-item budgets are adjusted within a program year, such adjustments shall not

Contractor Initials: DL

Date: 12/1/2020

exceed the approved administration cost for each program year.

10. The Contractor agrees that all financial reports shall at a minimum be itemized by administrative, program and NH Works shared cost (MOU) expenses.

11. Invoices must be submitted monthly within 30 days of the end of the previous month and be submitted in a format consistent with the approved budget. The payment of invoices is subject to receipt by NHES of required reports as stated in Exhibit B – Scope of Services.

12. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.

13. Invoices shall be sent to:

    Jill Revels, Business Administrator
    Department of Employment Security
    45 South Fruit Street
    Concord, NH 03301-4857

    Invoices shall be paid to:
    Southern NH Services, Inc.
    40 Pine Street
    Manchester, NH 03103
    Attention: James Chalsson, CFO

14. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NHES staff and/or its auditors.

15. The Contractor shall report expenditures by program year and will be responsible for achieving the financial performance goal of 100% expenditure of total funds awarded in this agreement for each program year funded (e.g., July 1st –June 30th), unless otherwise agreed to in writing by NHES.

16. NHES reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by NHES/BEA/OWO and/or the State of New Hampshire.

17. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State and NHES cash management regulations and policies, including quarterly accrual reporting.

18. The Contractor is solely responsible for paying to NHES any disallowed costs associated with the misappropriation of federal funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with federal funds, regardless of the funding source.

Contractor Initials: JL
Date: 12/1/2020

19. NHES reserves the right to increase and/or decrease contract funds subject to continued availability of federal funds, satisfactory performance of services, and approval by the Governor and Executive Council.

20. The Contractor is prohibited from using federal funds awarded under this contract for the following items and/or activities: automobiles; lobbying; real property and improvements; cost of interest payments; membership dues; professional license; annual professional dues or fees; finance charges, late fees or penalties; and depreciation charges. This is not intended to be an all-inclusive list, the contractor must review any proposed cost outside of the approved line item budget with the Director for the NH Employment Security Employment Service Bureau.

Contractor Initials: DL

Date: 12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT D

CERTIFICATION REGARDING LOBBYING

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

US DEPARTMENT OF LABOR - CONTRACTORS

Programs (indicate applicable program covered):
Title I-B Workforce Investment Act (WIOA) Programs

Contract Period: **January 1, 2021 through June 30, 2024**

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

(1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit D-I.)

(3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Donnalee Lozeau, Executive Director
(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)

Southern NH Services, Inc. December 1, 2020
(Contractor Name) (Date)

NH Department of Employment Security

STANDARD EXHIBIT E

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Employment Security's (NHES) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when NHES determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, NHES may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to NHES to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.

6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NHES.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and

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12/1/2020

Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, NHES may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and

(d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

12/1/2020

LOWER TIER COVERED TRANSACTIONS

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

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

(b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

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

Donnalee Lozeau

(Contractor Representative Signature)

Donnalee Lozeau, Executive Director

(Authorized Contractor Representative Name & Title)

Southern NH Services, Inc.

(Contractor Name)

December 1/2020

(Date)

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT F

CERTIFICATION REGARDING COMPLIANCE WITH SECTIONS 504 OF THE REHABILITATION ACT OF 1973, as AMENDED AND AMERICANS WITH DISABILITIES ACT OF 1990

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

The Contractor hereby agrees that it will comply with Section 504 of the Rehabilitation Act of 1973, as amended, and American's with Disabilities Act of 1990, as amended, and all requirements imposed by the applicable regulations (45 CFR Part 84) and guidelines and interpretations issued pursuant thereto.

Pursuant to Subsection 84.5(a) of the regulations (45 CFR 84.5(a)), the Contractor gives this Assurance in consideration of and for the purpose of obtaining any and all federal grants, loans, contracts, (except procurement contracts and contracts of insurance or guaranty), property, discounts, or other federal financial assistance extended by NHES after the date of this Assurance, including payments or other assistance made after such date on applications for federal financial assistance that were approved before such date. The Contract recognizes and agrees that such federal financial assistance will be extended in reliance on the representation and agreements made in this Assurance and that the United States will have the right to enforce this Assurance through lawful means. This Assurance is binding on the Contractor, its successors, transferees, and assignees, and the person or person whose signatures appear below are authorized to sign this Assurance on behalf of the recipient.

This Assurance obligates the recipient for the period during which federal financial assistance is extended to it by NHES or, where the assistance is in the form of real property for the period provided for in subsection 84.5(b) of the regulation (45 CFR Part 84.5(b)).

(Contractor Representative Signature)	Donnalee Lozeau, Executive Director (Authorized Contractor Representative Name & Title)
Southern NH Services, Inc. (Contractor Name)	December 1/2020 (Date)

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT G

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILTY ACT BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and164 and those parts of the HITECH Act applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

BUSINESS ASSOCIATE AGREEMENT

(1) **Definitions.**

a. "Breach" shall have the same meaning as the term "Breach" in Title XXX, Subtitle D. Sec. 13400.

b. "Business Associate" has the meaning given such term in section 160.103 of Tile 45, Code of Federal Regulations.

c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.

d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.

e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.

f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.

g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.

h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164.

i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).

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12/1/2020

j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.

m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.

n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.

o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreasonable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Use and Disclosure of Protected Health Information.

a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit B of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

b. Business Associate may use or disclose PHI:
   I. For the proper management and administration of the Business Associate;
   II. As required by law, pursuant to the terms set forth in paragraph d. below; or
   III. For data aggregation purposes for the health care operations of Covered Entity.

c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402 of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.

d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide

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12/1/2020

services under Exhibit B of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

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

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

a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402.

b. The Business Associate shall comply with all sections of the Privacy and Security Rule as set forth in, the HITECH Act, Subtitle D, Part 1, Sec. 13401, and Sec.13404.

c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3) b and (3) k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.

e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.

f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.

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12/1/2020

g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.

i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.

j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity; all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) **Obligations of Covered Entity**

a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or

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12/1/2020

disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) **Termination for Cause**

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

(6) **Miscellaneous**

a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, and the HITECH Act as amended from time to time. A reference in the Agreement, as amended to include this Exhibit G, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.

b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.

c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.

d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule and the HITECH Act.

e. Segregation. If any term or condition of this Exhibit G or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit G are declared severable.

f. Survival. Provisions in this Exhibit G regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3 d and standard contract provision #13, shall survive the termination of the Agreement.

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12/1/2020

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

Department of Employment Security	Southern NH Services, Inc.
The State Agency Name	Name of the Contractor
George N. Copadis, Commissioner	Donnalee Lozeau, Executive Director
Name of Authorized Representative	Name of Authorized Representative
Signature of Authorized Representative	Signature of Authorized Representative
December 2 2020	December 1/2020
Date	Date

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT H

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

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

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

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

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

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

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

Donnalee Lozeau	Donnalee Lozeau, Executive Director
(Contractor Representative Signature)	(Authorized Contractor Representative Name & Title)
Southern NH Services, Inc.	December 1/2020
(Contractor Name)	(Date)

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12/1/2020

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 088584065

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements?

YES ___X___ NO _____

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

YES ___X___ NO _____

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount:

Name: _____ Amount:

Name: _____ Amount:

Name: _____ Amount:

Name: _____ Amount:

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT I

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF LABOR - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to: NH Department of Employment Security, 45 South Fruit Street, Concord, NH 03301.

(A) The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;
(2) The grantee's policy of maintaining a drug-free workplace;
(3) Any available drug counseling, rehabilitation, and employee assistance programs; and
(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—

(1) Abide by the terms of the statement; and
(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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12/1/2020

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Place of Performance: **NH Works Offices located throughout the State; 40 Pine St. Manchester, NH**

Period Covered by this Certification: From: January 1, 2021 To: June 30, 2024

Contractor Name: Southern NH Services, Inc.

Name & Title of Authorized Contractor Representative: Donnalee Lozeau, Executive Director

Contractor Representative Signature: Donnalee Lozeau **Date:** Dec 1-2020

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT J

STATEMENT OF CONFIDENTIALITY

Every client has the right to privacy and confidentially of his or her record. Information contained in an individual's case record is designated confidential under state and federal law.

All staff and employees of the Department of Employment Security (NHES), including agencies under contract with NHES, are under an equal obligation to treat as confidential any information they may acquire, by any means, about an applicant, a recipient or former recipient.

The fact that an individual is a current or past participant in any US Department of Labor funded program administered by NHES is considered confidential information. Information about a client may be shared among staff of NHES (or contract agency) only as is necessary for the administration of the program(s) from which the individual is receiving services.

No information is to be shared outside of NHES (or the contract agency) with anyone except with the informed written authorization of the client or the person authorized to give consent on the client's behalf. Clients must be advised of the information that will be shared and the time period this sharing will take place.

Contract agencies and NHES shall share information with one another that is related to the service(s) provided and administration of the program as described in the contract without an additional release.

Without a specific release, discussions cannot include mention of any client names or facts that would identify an individual. Information cannot be given over the phone unless it is given directly to the client or an individual whom the client has designated, in writing, to act in their behalf. This prohibition applies to police officers, legislators, lawyers and others who assert a need to know confidential information. All third parties must provide written authorization of the client to discuss or receive confidential information.

Breaches of confidentiality will be regarded as a serious offense and grounds for disciplinary action.

The contractor agrees to ensure that a signed confidentiality form is placed in the personnel file of all staff funded with Workforce Innovation Opportunity Act (WIOA) funds.

Southern NH Services, Inc.

Contractor Name

Donnalee Lozeau, Executive Director

Authorized Contractor Representative Name and Title

Donnalee Lozeau — December 1/2020

Authorized Contractor Representative Signature — Date

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12/1/2020

NH Department of Employment Security

EXHIBIT K

WIOA ASSURANCES AND CERTIFICATIONS

SNHS, the sub-recipient/contractor, assures and certifies that they will comply with applicable WIOA assurances as implemented:

1. WIOA Statute: is incorporated herein as if fully written.

2. WIOA Regulations: are incorporated herein as if fully written.

3. Federal Standards and Uniform Administrative Requirements for State and Local Governments, Institutions of Higher Education and Other Non-Profit Organizations and OMB Super Circular in effect January, 2015 are incorporated herein as if fully written.

   In addition, all procurement contracts and other transactions must be conducted only on a cost reimbursement basis. No provision for profit is allowed. A modified cost reimbursement process, which allows for regular estimated payments, is permitted as long as a reconciliation of expenses and cash drawn is conducted no less frequently than quarterly.

4. WIOA State Policy – SNHS will comply with the terms and conditions of this contract with NHES and the State of New Hampshire WIOA Combined State Plan as said plan applies to the program services provided by the sub-recipient/contractor

   Further the sub-recipient/contractor shall abide by and follow the directions of the WIOA Policy and Procedures developed by NHES/BEA as issued and/or all subsequent WIOA Policy and Procedure revisions and modifications thereto. Hereinafter, the term WIOA Policy is inclusive of the contract, plan and policies and procedures previously mentioned, unless otherwise specified.

5. Conflict - In the event that a term or condition of this contract is incompatible with WIOA authorizing legislation, applicable Federal Regulations, and State Policy, then the terms of WIOA shall supersede that term or condition and govern the performance of the parties under that part.

6. Amendments -The sub-recipient/contractor further assures and certifies that if the Federal Regulations or State Policy is amended, it shall comply with same or notify NHES in writing within 15 days after promulgation of the amendments that it cannot so comply, so that NHES may take such action as it deems necessary.

   It is the responsibility of NHES to notify the sub-recipient/contractor in writing of any proposed or promulgated amendments of the Act, Federal Regulations, or State Policy to allow the sub-recipient/contractor a reasonable time to effect compliance.

7. Other Applicable Statutes -The sub-recipient/contractor shall comply with the provisions of the following legislation, or successor legislation:

   - 29 CPR Part 37 Nondiscrimination and Equal Opportunity Requirements

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12/1/2020

- OMB "Super Circular" Audits of States, Local Governments and Non-Profit Organizations
- The Americans with Disabilities Act of 1990 (Pub. L. I 0 I-336, 104 Stat. 327,42 U.S.C 12101-12213 and 47 U.S.C 225 and 611)
- Hatch Act (5 U.S.C. Subsection 1501 -1508 and 7324-7328) which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds
- Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 as amended (P.L.91-616)
- Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. Section 794, 29 CFR Part 32) , which prohibits discrimination against qualified individuals with disabilities;
- Title IX of the Education Amendments Act of 1972, as amended (20 U.S.C. Subsection 1681-1683, and 1685 and 1686), which prohibits discrimination on the basis of sex in educational programs
- The Age Discrimination Act of 1975 as amended (42 U.S.C. Section 101-61 07) , which prohibits discrimination on the basis of age;
- Title VI of the Civil Rights Act of 1964 (P.L. 88-352 / 29 CFR Part 31), as amended, which prohibits discrimination on the bases of race, color and national origin
- Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255) as amended
- Davis-Bacon Act (40 U.S.C. Subsection 276a to 276a-7) regarding labor standards for federally assisted construction sub- agreements
- Copeland Act (40 U.S.C. Subsection 276C and 18 U.S.C. Subsection 874) regarding labor standards for federally assisted construction sub-agreements
- Contract Work Hours and Safety Standards Act (40 U.S.C. Subsections 327-333) regarding labor standards for federally assisted construction sub-agreements
- Occupational Safety and Health Act, including State and Federal law which are applicable to similarly employed employees of the same employer who are not participants in programs under WIOA.
- Implementation of the Priority of Service provisions of the Jobs for Veterans Act (73 fed. Reg. 78132)
- Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity; and
- Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

8. <u>Political Activities</u> - The sub-recipient/contractor shall not provide financial assistance for any program under this Act, which involves the following political activities:
   - No participant may engage in any political activities during hours for which the participant is paid with funds under the Act.
   - No participant may, at any time engage in any political activities in which such participant represents himself/herself as a spokesperson of any program under this Act.
   - No participant may be employed or out stationed in the Office of a member of Congress, of a state or local legislator or on any staff of a legislative committee.

12/1/2020

- No participant may be employed or out stationed in the immediate office of any chief-elected executive official (or officials, if the office of chief executive is shared by more than one person) of the State or unit of general local government, except that:
  - Sub-recipient/contractors in rural areas may employ participants in such positions provided that documentation is presented to and approved by NHES which makes clear that such positions are non-political; and
  - Where positions are technically in such office, but are actually program activities not in any way involved in political functions, documentation attesting to the non-political nature of the position is to be provided to NHES for approval prior to enrollment of participants in such positions.
- Sub-recipient/contractors shall develop safeguards to ensure that participants placed in these positions are not involved in political activities.

9. Nepotism - No individual may be placed in a WIOA employment activity if a member of his/her immediate family is engaged in an administrative capacity for the employment agency.

   To the extent that an applicable State or local legal requirement regarding nepotism is more restrictive than this provision, such State or local requirement shall be followed.

   "Administrative capacity" includes those persons who have overall administrative responsibility for a program, including: all elected and appointed officials who have any responsibility for the obtaining of and/or approval of any grant funded under the Act, as well as other officials who have influence or control over the administration of the program, such as project directors, and persons who have selection, hiring, placement or supervisory responsibilities for participants.

   "Immediate family" means wife, husband, son, daughter, mother, father, brother, brother-in-law, sister, sister-in-law, son-in- law, daughter-in-law, mother-in-law, father-in-law, aunt, uncle, niece, nephew, step-parent and step-children.

10. Political Patronage - The sub-recipient/contractor shall not select, promote, or reject a participant, vendor, or sub- recipient/contractor based on political affiliations or belief. The selection or advancement of employees as a reward for political services or as a form of political patronage is prohibited whether or not the political service or patronage is partisan in nature.

11. Conflicts of Interest - The sub-recipient/contractor shall be aware of, and abide by, any and all conflict of interest policies currently in place, or later established by NHES.

12. Kickbacks - No officer, employee, or agent of any sub-recipient/contractor shall solicit or accept gratuities, favors, or anything of monetary value from any actual or potential participant or any of its potential sub-sub-recipient/contractors.

13. Unionization and Anti-unionization Activities/Work Stoppages -
    - No funds under the Act shall be used in any way to either promote or oppose unionization.
    - No individual shall be required to join a union as a condition for enrollment in a program in which only institutional training is provided, unless such institutional training involves individuals employed under a collective bargaining agreement which contains a union security provision.

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12/1/2020

- No participant may be referred to or placed into, or remain working in any position which is affected by labor disputes involving work stoppage. If such a work stoppage occurs during the grant period, participants in affected positions must: (a) be relocated to positions not affected by the dispute; (b) be suspended through administrative leave; or (c) where participants belong to the labor union involved in the work stoppage, be treated in the same manner as any other union member except such members must not remain working in the affected position. The sub-recipient/contractor shall make every effort to relocate participants, who wish to remain working, into suitable positions unaffected by the work stoppage.

14. Fees - No funds under this Act shall be used for payment of a fee charged to an individual for the placement of that individual in a training or employment program under the Act. The sub-recipient/contractor shall not charge a fee to any individual for the referral or placement of that individual in any program.

15. Consultation with Labor Organizations - Any assistance program conducted with funds made available under this Act which will provide services to a substantial number of members of a labor organization shall be established only after full consultation with such labor organizations.

16. Displacement Funds - provided under this Act shall only be used for activities that are in addition to those which would otherwise be available in the area in the absence of such funds.

    No currently employed worker shall be displaced by any participant (including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits).

    WIOA participants will not be enrolled in employment activities which violate existing contracts for services or collective bargaining agreements. Where an employment activity would violate a collective bargaining agreement, the affected labor organization and employer must provide written concurrence before the employer activity can be undertaken.

    No participant shall be employed or a job opening filled: (1) when any other individual is on layoff from the same or any substantially equivalent job within the same organizational unit, or (2) when the employer has terminated the employment of any regular employee or otherwise reduced its work force with the intention of filling the vacancy so created by hiring a participant whose wages are subsidized under this Act.

    No jobs shall be created in a promotional line that will infringe in any way upon the promotional opportunities of currently employed individuals.

    Regular employees or program participants alleging displacement may file a complaint.

17. Financial Management - GAAP shall be used, or in absence of such system, the sub-recipient/contractor shall maintain a financial and accounting system that provides adequate internal controls and records to allow NHES, USDOL, State auditors, etc. to audit and monitor the sub-recipient/contractor's programs.
    - Bank accounts shall have FDIC coverage.

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12/1/2020

- Funding advances are discouraged. Cost reimbursement is the preferred method. However, should advances be approved, minimal time between fund requests and expenditures shall exist, and in NO event shall advances exceed 10% of sub-recipient/contractor's contract.
- All grant expenditures shall be supported with source documentation such as cancelled checks, invoices, etc. Sufficient internal controls shall exist to prevent fraud and program abuse.
- Any person with knowledge of fraud, abuse, or criminal activity shall report such activity to NHES within three (3) working days of obtaining such knowledge.

18. Program Income - The addition method shall be required for use of all program income earned under WIOA grants.

    The cost of generating program income shall be subtracted from the amount earned to establish the amount of the program income available for use under the grants.

19. Record Retention - The sub-recipient/contractor shall retain all records pertinent to the grant including participant, employee, financial, statistical, and non-expendable property records and supporting documents for a period of three years beginning on the date of the sub-recipient/contractor's submission of the final report to NHES, or for up to six years if selected for Data Validation review.

    If, prior to the expiration of the three-year retention period, any litigation or audit is begun or a claim is instituted involving the grant covered by the records, the sub-recipient/contractor shall retain the records beyond the three-year period until the litigation, audit findings, or claim has been finally resolved;

    Upon written request of NHES, records with long-term retention value (beyond the six-year period) shall be transferred to NHES;

    The sub-recipient/contractor shall carry out the destruction or disposal of any or all documentation, in a manner so as to preserve the confidentiality of said material;
    - Records including books of account for the expenditure of WIOA funds to enable NHES, the State, or USDOL to audit and monitor the program.
    - Records concerning each employee and participant involved in a WIOA program. Records shall provide information required by NHES and outlined in the contract.

    The sub-recipient/contractor shall observe the Federal and State regulatory policies regarding public access to records and confidentiality of personnel records maintained for a program under this grant.

20. Title to Property - Title to any and all real or non-expendable personal property received or acquired by the sub-recipient/contractor under this grant or through use of funds or proceeds from funds provided under this grant are subject to the terms and conditions of use and disposition as set forth in WIOA and State surplus property regulations.

21. Relocations - The sub-recipient/contractor shall not use funds under the Act to assist in relocating establishments, or parts thereof, from one area to another unless such relocations will not result in an increase in unemployment in the area of original location or in any other area.

12/1/2020

22. Program Management - The sub-recipient/contractor shall monitor its programs monthly. Written policies and procedures shall be established, implemented, in effect, and followed. Policies shall include procedures for collecting performance information, assessing performance problems, developing and implementing appropriate remedial actions, and shall provide descriptions of each activity and service provided under the contract.

    Sufficient management systems shall exist to provide regular and continuous assessment and monitoring of all program and fiscal systems covered under the contract, as well as grievance and hearing procedures. Monitoring shall ensure compliance with the Act, federal regulations, state policy, and any subsequent amendments thereto, and such assessments shall include any and all subcontractors. Sub-recipient/contract shall take appropriate corrective actions on any of the above issues, if necessary between regularly scheduled reporting dates, written notification of problems, delays, or other adverse conditions, which may materially affect contract performance, shall be submitted to NHES. Such notification shall include a statement of remedial actions taken or contemplated, and any assistance needed from NHES to resolve the situation. Should favorable developments or events occur, such information shall also be submitted to NHES.

    The sub-recipient/contractor shall fully cooperate with authorized NHES and Federal representatives who visit to review program accomplishments and/or provide technical assistance.

23. NHES Monitoring and Evaluation of Sub-recipient/contractors - NHES will periodically monitor, evaluate and review through on-site visits, and program administration and management practices supported with funds under the Act in order to ensure compliance with the Act, the Regulations and the terms of any subcontracts entered into under the contract. Examples of monitored areas are:
    - Reviewing all systems for controlling program administration
    - Reviewing pay records and attendance reports to ensure controls are established for preventing unauthorized payments
    - Interviewing participants
    - Examining work sites and work conditions
    - Reviewing plans and procedures and sub-recipient/contractor capability to carry out programs and activities
    - Monitoring sub-recipient/contractor maintenance of records on all expenditures of funds
    - Reviewing EEO procedures as applicable
    - NHES will document its findings and make recommendations for corrective action whenever it identifies noncompliance with the Act Regulations, or terms of the contract.
    - The sub-recipient/contractor shall review all material submitted to it by NHES and respond to NHES with respect to the action taken or planned in response to the recommendations made.

24. Sub-recipient/Contractor monitoring - The sub-recipient/contractor is responsible for monitoring all of its subcontractors to ensure compliance with:
    - The Act and the Regulations
    - The provisions of its contract
    - The provisions of agreements awarded by it

    All monitoring activities shall be appropriately documented and reported to NHES.

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12/1/2020

25. Bonding Sub-recipient/contract shall show evidence of a bond (or self-insured status) for every officer, director, agent, or employee of the sub-recipient/contractor or its sub- sub-recipient/contractors, if any, authorized to act on behalf of the sub-recipient/contractor or its sub-sub-recipient/contractors for the purpose of receiving or depositing funds into program accounts, or issuing financial documents, checks, or other instruments of payments for program costs. The amount of the coverage shall be $100,000.00.

26. Eligibility The sub-recipient/contractor shall establish effective systems to ensure accurate participant eligibility review determinations exist. Changes in eligibility status may only be done by designated eligibility staff. Eligibility determinations shall be made on forms and/or case managements systems provided by NHES for that purpose and shall be made and remade at such times as are prescribed by NHES.

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

28. Documentation: In addition to the determination forms required by NHES, the sub-recipient/contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as NHES requests, particularly for data validation purposes. The sub-recipient/contractor shall furnish NHES with all forms and documentation regarding eligibility determinations and services that OWO may request or require.

29. Mandated Data Entry Systems: The sub-recipient/contractor will be legally obligated to enter data required by NHES and/or the US Department of Labor, relating to all participants served during the contract period in the case management system mandated by NHES (i.e., Geographic Solutions for WIOA services). The sub-recipient/contractor shall be responsible for keeping participant's files up-to-date, especially in time to meet quarterly reporting deadline requirements.

30. Assessment - The sub-recipient/contractor shall make a detailed assessment for each participant after the participant is certified eligible. Specific assessment requirements are outlined in the contract body.

31. Participants Rights and Benefits Every participant, prior to entering a WIOA activity shall be informed of that individual's rights and benefits in connection with the activity including but not limited to:
    - Working conditions; Nondiscrimination;

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12/1/2020

- Confidentiality of personnel participant information;
- Personnel policies applicable to the individual participant's circumstances;
- The WIOA complaint and Hearing Procedure: and if the participant is still active in a partners' services, the sub- recipient/contractor must provide information pertinent to the complaint to NHES, and attend and testify on behalf of NHES at the fair hearing if so requested; and
- The complaint procedures provided by the sub-recipient/contractor. (O.J.T. participants will first follow specific complaint hearing procedures of their employers.)

32. Grievance Procedures/Customer Complaints: The sub-recipient/contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The sub-recipient/contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with the required grievance policy.
    - The sub-recipient/contractor shall ensure that all applicants for WIOA funded services receive a written grievance procedure notice, and that a signed copy attesting to the receipt of this information is included in each applicant's hard copy file.
    - The sub-recipient/contractor shall ensure that all personnel funded with WIOA funds are trained in the grievance policy and procedure applicable for the funding source supporting this contract MOU.
    - The sub-recipient/contractor shall ensure that NHES is informed immediately of any formal grievance filed by a program applicant or participant so that they may notify the OWO (Office of Workforce Opportunity) EO Officer.
    - The sub-recipient/contractor shall respond either verbally or in writing to any complaint that does not constitute a formal grievance within two days from receipt of such complaint.

33. Termination - Nothing in this section shall restrict a sub-recipient/contractor from effecting terminations for cause, or from effecting suspensions or transfers; under such terms and conditions determined appropriate under the policy and/or directions of NHES. If a participant is being terminated involuntarily and for cause other than completion of program intent, the sub-recipient/contractor shall provide the participant with written notice of the impending termination from his/her particular program activity or from the total WIOA program and a contact person for questions and further information at least two (2) weeks prior to the effective date of termination. A dated copy of the notice shall be maintained in the participant's file. The sub-recipient/contractor will cooperate in assisting NHES staff in conciliation if so warranted.

34. Disallowed Costs: The sub-recipient/will be solely responsible for paying NHES any and all disallowed costs associated with the misappropriation of federal funds and/or costs expended on participants who were erroneously determined to be eligible for services. Disallowed costs may not be paid with any other federal funds.

35. Payment of Wages - Participants in On-the-Job Training shall be compensated by the employer at such rates, including periodic increases, as are reasonable, considering such factors as industry, geographic region and the participant's skills. In no event shall the wage rate be less than the highest of the following:
    - The minimum wage rate specified in section (6) (a) (1) of the Fair Labor Standards Act;

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12/1/2020

- The prevailing wage rate for persons similarly employed;
- The minimum entrance wage rate for inexperienced workers in the same occupation in the establishment or, if the occupation is new to the establishment, the prevailing entrance wage rate for the occupation in other establishments in the area;
- The wage rate required by an applicable collective bargaining agreement; or
- The prevailing wage rate established by the Department of Labor in accordance with the Davis-Bacon Act

36. Working Conditions - Each participant shall be assured that:
    - Conditions of employment and training shall be appropriate and reasonable, in light of such factors as the type of work, geographical region and proficiency of the participant;
    - No participant shall be required or permitted to be trained or receive services in buildings or surroundings or under work conditions which are unsanitary, hazardous, or dangerous to the participant's health or safety. The sub- recipient/contractor agrees to abide by all relevant Federal and State "Safety" laws. Participants employed or trained for inherently dangerous occupations, e.g., fire or police jobs, shall be assigned to work in accordance with reasonable safety practices;
    - All individuals employed in subsidized jobs shall be provided benefits and working conditions at the same level and to the same extent as other employees working a similar length of time and doing the same type of work; and;
    - No funds available under this Act may be used for contributions on behalf of any participant to retirement systems or plans.

37. Confidentiality of Records: The sub-recipient/contractor agrees to maintain the confidentiality of any information regarding participants and their immediate families that may be obtained through application forms, interviews, tests, reports from public agencies or counselors, or any other source. Without the permission of the applicant/participant such information shall be divulged only as necessary for purposes related to the performance or evaluation of this contract, and to persons having responsibilities under the contract.
    - The sub-recipient/contractor is responsible for taking reasonable steps to ensure the physical security of such data under its control.
    - The sub-recipient/contractor is responsible for ensuring each of its employees, vendors or sub-recipients having any involvement with personal data or other confidential information are informed in the laws and regulations relating to confidentiality.
    - Each employee funded through this contract shall be required to sign a confidentiality statement, which shall be maintained in local personnel files.

38. Confidential Information - Where possible, the identity of any person who has furnished information relating to, or assisted in, an investigation of a possible violation of the Act will be held in confidence. Where the disclosure of the person's identity is essential to assure a fair determination of the issues or where necessary to effectively accomplish responsibilities under the Act, the Inspector General, the Solicitor, Regional Administrator for WIOA, the Administrative Law Judge, New Hampshire State Judiciary or NHES Hearing Officer presiding over a hearing in which the matter arises, may disclose such identity upon such conditions as shall promote the continued receipt of confidential information by NHES and effectuate the protection and policies of the Act. No person is entitled under the Act, the Regulations, or terms and conditions of this grant because such person has filed any complaint instituted or caused to be instituted and proceeding under or related to the Act, has testified or is to

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12/1/2020

testify in any such proceedings or investigation or has provided information or assisted in an investigation.

39. Access to Records/Audits - All WIOA records shall be accessible to authorized Federal and State staff. Further, if subject to an audit performed under the guidelines of Federal Office of Management and Budget Super Circular, such audit shall include any and all funds provided by NHES to sub-recipient/contractor during the period of time covered by such audit. Sub-recipient/contractor assures that a copy of the final audit which pertains to such funds shall be forwarded to NHES within thirty (30) days following the final audit's issuance date.

40. Sanctions - In the event of noncompliance with the contract or these Assurances, NHES may, with written notice to the sub-recipient/contractor stating the reasons therefore, immediately terminate, suspend or transfer all or part of the funding provided under this contract or take action, or direct such other action be taken by the sub- recipient/contractor, pertaining to program or financial operations as SNHS deems necessary. If the sub- recipient/contractor has been found to be in violation of the non-discrimination and/or equal opportunity provisions of WIOA, NHES shall follow their policy, based on the administrative procedures set forth in the Act.

41. Reimbursement to NHES - The sub-recipient/contractor shall be responsible for refund, repayment, and reimbursement for funds under the following conditions:
    - When any or all monies provided under this contract or under any previous contract have been expended by the sub-recipient/contractor in a manner or for a purpose determined by NHES as a result of audit or monitoring to be in violation of the provisions of the contract, Act, Federal Regulation, or State Policy, such sum shall be due and owing to NHES and shall be repaid to NHES immediately, upon demand, from non-federal funds; and
    - When any cost charged to or any expenditure of, funds or proceeds of funds provided under this contract or under previous contract is not supported, documented or otherwise accounted for by the sub-recipient/contractor as required by the contract, Act, Federal Regulations, or State Policy, and is determined by NHES not to be an allowable or allocable cost or expenditure, such sum shall be due and owing NHES and shall be repaid to NHES immediately, upon demand, from non-federal funds.

42. Additional Standards - NHES may, in lieu of but not to the exclusion of suspension or termination, or transfer, impose additional standards of performance on the sub-recipient/contractor if NHES determines on the basis of monitoring, audits or evaluation, that the sub-recipient/contractor has a history of poor performance; is not financially stable; or has a management system which does not meet NHES standards as set forth in this contract.

    A meeting between NHES and the sub-recipient/contractor will occur for discussion of NHES's concerns regarding the sub-recipient/contractor's performance before NHES imposes additional standards of performance upon the sub-recipient/contractor.

    In imposing additional standards of performance, NHES shall notify the sub-recipient/contractor of the additional standards imposed; an explanation as to why the standards are needed; and any corrective actions which must be taken by the sub-recipient/contractor to have the additional standards removed.

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12/1/2020

43. Cessation or Transfer of Activities - In the event of notification to the sub-recipient/contractor of termination, suspension or transfer by NHES, the sub-recipient/contractor shall, at the direction of NHES, immediately cease and desist from any and all expenditure, commitment or encumbrance of any and all monies received by the sub- recipient/contractor under this or any previous contract with NHES. Any monies so received by this sub- recipient/contractor and remaining at the time of termination, suspension or transfer shall be immediately refunded or otherwise disposed of by the sub-recipient/contractor in accordance with the directions of NHES.

In the event of termination, suspension or transfer, the sub-recipient/contractor warrants that it will fully cooperate with and provide all reasonable assistance to NHES in effecting or maintaining continuity of services to participants, including, but not limited to, the efficient and orderly transfer of services, benefits, funds, and administration of programs and activities to such other parties or organizations as directed by NHES.

To the extent that reasonable and allowable expenses are incurred after the cessation of the contract in effecting and maintaining continuity of participant services as above described and there having been no funding already provided to cover these expenses by NHES the sub-recipient/contractor shall be reimbursed for those expenses.

By signing below, I certify that SNHS currently complies with each of the listed requirements and will remain in compliance for the duration of the contract period.

Donalee Lozeau — December 1, 2020

Signature of Authorized Representative — Date

Donalee Lozeau, Executive Director

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12/1/2020

CERTIFICATE OF AUTHORITY

I, Orville Kerr, hereby certify that:
(Name of the elected Officer of the Corporation/LLC: cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Southern New Hampshire Services.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on Sept. 25, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Donnalee Lozeau, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southern New Hampshire Services to enter into contracts or agreements with the
(Name of Corporation/ LLC)
State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. 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/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. 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: Dec. 1, 2020

Signature of Elected Officer
Name: Orville Kerr
Title: Secretary

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 65506
Certificate Number: 0004913065

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of May A.D. 2020.

William M. Gardner
Secretary of State

SOUTNEW-12 DCOMEAU

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/30/2019

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

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

PRODUCER License # 1760862
HUB International New England
600 Longwater Drive
Norwell, MA 02061-9148

CONTACT NAME:
PHONE (AC, No, Ext): (781) 792-3200 FAX (AC, No): (781) 792-3400
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Cincinnati Insurance Company	10677
INSURER B: Eastern Alliance Insurance Company	10724
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Southern New Hampshire Services Inc.
40 Pine Street
Manchester, NH 03103

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 WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [X] LOC OTHER:			ETD 041 72 57	12/31/2019	12/31/2020	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			ETA 041 72 50	12/31/2019	12/31/2020	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			ETD 041 72 57	12/31/2019	12/31/2020	EACH OCCURRENCE	$ 5,000,000
							AGGREGATE	$ 5,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		03-0000112165-02	12/31/2019	12/31/2020	[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
A	Professional Liab.			ETD 041 72 57	12/31/2019	12/31/2020	Aggregate $2,000,000	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Automobile: $500 Comprehensive Deductible / $1,000 Collision Deductible

Workers Compensation Covered States (A): NH, ME

CERTIFICATE HOLDER

NH Employment Security
45 South Fruit St.
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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New Hampshire Employment Security
www.nhes.nh.gov
"We're working to keep New Hampshire working"

GEORGE N. COPADIS, COMMISSIONER
RICHARD J. LAVERS, DEPUTY COMMISSIONER

DEC03'20 AM11:02 RCVD

ADMINISTRATIVE OFFICE
45 SOUTH FRUIT STREET
CONCORD, NH 03301-4857

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December 2, 2020

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

REQUESTED ACTION

Authorize the New Hampshire Department of Employment Security (NHES) to enter into a contract for services with Southern NH Services, Inc. (SNHS) (VC#177198) 40 Pine Street, Manchester NH, for $5,900,000, for the delivery of Workforce Innovation and Opportunity Act (WIOA) Adult Program services effective January 1, 2021 through June 30, 2024 upon Governor and Council approval. The United States Department of Labor (USDOL) funds this program. 100% Federal funds.

Federal funds available for these services will be expended as follows, contingent upon availability and continued appropriations for fiscal year 2021 forward with the authority to adjust encumbrances between State fiscal years through the Budget Office if needed and justified:

		State Fiscal Year	
02-27-27-270010-8040	DEPT.OF EMPLOYMENT SECURITY	2021	2022
10-02700-80400000-102-500731	Contract for Program Services	$1,475,000	$1,475,000
		2023	2024
		$1,475,000	$1,475,000

EXPLANATION

This contract between NHES and SNHS for the delivery of WIOA Adult program services is in response to Request for Proposal (RFP) #WIOA-ADULT-01-08-26-2020, which was issued jointly by NHES and the New Hampshire Department of Business and Economic Affairs (BEA) on August 27, 2020. BEA is the State grant recipient for WIOA federal funds awarded by the USDOL. NHES is the sub-recipient of the grant funds pursuant to an MOU between BEA and NHES. The State Workforce Innovation Board (Board) is the oversight body established in federal regulation to oversee the appropriate use of WIOA federal funds received by BEA.

Four organizations submitted proposals prior to the RFP closing deadline. A sub-committee of the Board served as the RFP review panel. The following Board members served on the RFP review committee:

- Mr. Dave Cioffi – Former Small Business Owner
- Ms. Kelly Clark – AARP NE Regional Director
- Mr. John Hennessey – Littleton Coin Company, Inc.
- Mr. Michael Somers – President & CEO, New Hampshire Lodging & Restaurant Association
- Bonnie St. Jean, BEA/OWO Program Administrator served as staff to the review committee

The evaluation scoring was as follows:

SECTION	RANGE OF POINTS
Adult Program Services	0-35
Demonstrated Ability & Past Performance	0-20
Conflict of Interest	0-05
Budget	0-40
Total Points	100

The four organizations' proposals were reviewed, scored by the review committee and ranked as follows:

VENDOR	RANK
Southern NH Services	1
Adams and Associates, Inc.	2
Abor E&T, LLC d/b/a Equus Workforce Solutions	3
Grant Associates	4

In executing its responsibilities for WIOA Adult Program funds, the Board, through BEA and NHES, designates specific operational and fiscal responsibilities for WIOA funds to SNHS through this contract agreement. As a condition of this agreement, SNHS assumes responsibility for the specific operational, fiscal, and monitoring responsibilities outlined in the contract for the purpose of delivering services to WIOA eligible customers, and agrees to carry out these duties consistent with all the conditions and terms of this contract, and all applicable federal and state laws, regulations, and requirements.

This is a three and one-half year cost–reimbursement contract for services to ensure program continuity. For major WIOA service contracts, efficiency in operation is a paramount policy consideration for the Board, as disruption in service would adversely affect program clientele. Funds are allocated for operating a standardized program that requires significant training and program management experience and understanding, along with sufficient resources to reimburse the state for any disallowed costs incurred as a result of erroneous eligibility determinations.

In the event Federal funds become no longer available, General funds will not be requested to support this contract.

The Attorney General's Office has reviewed and approved this contract as to form, substance and execution.

Respectfully submitted,

George N. Copadis
Commissioner

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 Employment Security		1.2 State Agency Address 45 South Fruit Street Concord, NH 03301	
1.3 Contractor Name Southern NH Services, Inc.		1.4 Contractor Address 40 Pine Street, Concord, NH 03103	
1.5 Contractor Phone Number 603-668-8010	1.6 Account Number 10-027-80400000-102-500731	1.7 Completion Date June 30, 2024	1.8 Price Limitation $5,800,000.00
1.9 Contracting Officer for State Agency Pamela Szacik, Director, Employment Services		1.10 State Agency Telephone Number 603-224-3311	
1.11 Contractor Signature Date: 12-1-2020		1.12 Name and Title of Contractor Signatory Donnalee Lozeau, Executive Director	
1.13 State Agency Signature Date: 12/1/20		1.14 Name and Title of State Agency Signatory George N. Copadis, 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: On: 12/3/2020			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials DL
Date 12/1/2020

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

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

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

Contractor Initials JL
Date 12/1/2020

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

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

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials DL

Date 12/1/2020

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

14. INSURANCE.

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

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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

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

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

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

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials DL
Date 12/1/2020

NEW HAMPSHIRE DEPARTMENT OF EMPLOYMENT SECURITY (NHES)

STANDARD EXHIBIT A

SPECIAL PROVISIONS

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

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

2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms and/or case management systems provided by the Department of Employment Security (NHES) for that purpose and shall be made and remade at such times as are prescribed by NHES.

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

4. **Grievance Procedures/Customer Complaints:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with the required grievance policy.

   a. The Contractor shall ensure that all applicants for WIOA funded services receive a written grievance procedure notice, and that a signed copy attesting to the receipt of this information is included in each applicant's hard copy file.

   b. The Contractor shall ensure that all personnel funded with WIOA funds are trained in the grievance policy and procedure applicable for the funding source supporting this contract agreement.

   c. The Contractor shall ensure that the NHES EO Officer is informed immediately of any formal grievance filed by a program applicant or participant.

   d. The Contractor shall respond either verbally or in writing to any complaint that does not constitute a formal grievance within two days from receipt of such complaint.

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

Contractor Initials: DC

Date: 12/1/2020

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

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

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

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

   c. Record Retention: Complete paper ("hard copy") participant files shall be maintained by the contractor for no less than three years as required under federal regulation. NHES may require the retention of hard copy files for up to six years, if the participant file is selected for a data validation review or other formal audits. The Contractor shall not destroy any participant files without written permission from NHES.

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

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

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

9. **Confidentiality of Records:** The Contractor agrees to maintain the confidentiality of any information regarding participants and their immediate families that may be obtained through application forms, interviews, tests, reports from pubic agencies or counselors, or any other source. Without the permission of the applicant/participant such information shall be divulged only as

Contractor Initials: DL

Date: 12/1/2020

necessary for purposes related to the performance or evaluation of this agreement, and to persons having responsibilities under the agreement.

a. The Contractor is responsible for taking reasonable steps to ensure the physical security of such data under its control.

b. The Contractor is responsible for ensuring each of its employees, vendors or sub-recipients having any involvement with personal data or other confidential information are informed of the laws and regulations relating to confidentiality, including but not limited to RSA 282-A:118-121.

c. Each employee funded through this contract agreement shall be required to sign a confidentiality statement, which shall be maintained in local personnel files.

10. **Reports: Program and Fiscal:** The Contractor agrees to submit the following reports at the following times and/or if requested by NHES.

    a. Quarterly Progress Reports: Written reports containing a detailed description of all planned verses actual program performance to the date of the report and containing such other information as shall be deemed satisfactory by NHES to justify the rate of payment hereunder. Such Reports shall be submitted on a form deemed satisfactory by NHES.

    b. Annual Report: An annual report shall be submitted within sixty (60) days after the end of each program year covered under this Contract. The Report shall be in a form satisfactory to NHES and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by NHES.

11. **Completion of Services:** The Contractor will be legally obligated to turn over complete data files in the specified electronic format, as well as hard copy case files, to NHES at the time that the Contractor ceases to operate the program/project funded through this contract agreement.

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

    The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Employment Security, with funds provided by BEA/OWO and the United States Department of Labor.

13. **Veterans' Priority Provisions:** The Contractor agrees to comply with the provisions of the "Jobs for Veterans Act" (JVA), Public Law 107-288 (38 USC 4215), as implemented by the Final Rule published on December 19, 2008 at 73 Fed. Reg. 78132. The JVA provides priority of service to veterans and spouses of eligible veterans for the receipt of employment, training, and placement services. Agreement by a program operator to implement priority of service is a condition of receipt of DOL funds.

14. **Buy American Notice Requirement:** To the greatest extent practicable, and the extent to which purchases are allowable in this agreement, the Contractor agrees to purchase American made equipment and products. (See WIOA Section 505—Buy American Requirements).

15. **Salary and Bonus Limitations:** In compliance with Pub. L. 111-117 (Division D, sec. 107), none of the funds made available under this agreement shall be used by the Contractor, or sub-recipient of the Contractor to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II.

Contractor Initials: DL

Date: 12/1/2020

16. **Intellectual Property Rights:** The Federal Government reserves a paid-up, nonexclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use for federal purposes: i) the copyright in all products developed with WIOA funds, including a sub-grant or contract under the Contractor; and ii) any rights of copyright to which the Contractor purchases ownership with WIOA funds (including but not limited to curricula, training models, technical assistance products, and any related materials). Such uses include, but are not limited to, the right to modify and distribute such products worldwide by any means, electronically or otherwise. Federal funds may not be used to pay any royalty or licensing fee associated with such copyrighted material, although they may be used to pay costs for obtaining a copy which is limited to the developer/seller costs of copying and shipping. If revenues are generated through selling products developed with Contract funds, including intellectual property, these revenues are program income. Program income is added to the Contract and must be expended for allowable Contract activities.

17. **Mandated Data Entry Systems:** The Contractor will be legally obligated to enter data required by NHES and/or the US Department of Labor, relating to all participants served during the contract period in the case management system mandated by NHES/OWO (i.e., Geographic Solutions for WIOA services). Contractors shall be responsible for keeping participants files up-to-date, especially in time to meet quarterly reporting deadline requirements.

18. **Disallowed Costs:** The Contractor will be solely responsible for paying NHES any and all disallowed costs associated with the misappropriation of federal funds and/or costs expended on participants who were erroneously determined to be eligible for services. Disallowed costs may not be paid with any other federal funds.

19. **Rights to Inventions Made Under a Contract or Agreement (If applicable):** Contractor agrees to comply with the requirements of 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 awarding agency.

20. **Clean Air Act and the Federal Water Pollution Control Act (if applicable):** For contracts in excess of $150,000, the Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

21. **Byrd Anti-Lobbying Amendment.** For contracts in excess of $100,000, the Contractor certifies it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Contractor must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award/contract.

Contractor Initials: JC

Date: 12/1/2020

NH Department of Employment Security (NHES)

STANDARD EXHIBIT B

STATEMENT OF WORK

Contractor's Name: **Southern New Hampshire Services, Inc.**

Contract Period: **January 1, 2021 – June 30, 2024**

SCOPE OF SERVICES

This cost reimbursement agreement for services between Southern New Hampshire Services (SNHS) and the NH Department of Employment Security (NHES) will be for a term beginning January 1, 2021 and terminating on June 30, 2024. Total payments under this agreement shall not exceed $5,900,000.00 and shall be expended consistent with the line item budget negotiated annually with NHES upon receipt of grant funds from the US Department of Labor (USDOL) for each program year covered under this contract.

Funds authorized under this agreement are for the sole purpose of implementing Workforce Innovation Opportunity Act (WIOA) services for Adults and shall not be used for any purpose other than those activities identified in the Statement of Work outlined in RFP #WIOA-Adult-01-08-26-2020, issued August 27, 2020, and in accordance with USDOL WIOA program rules and regulations.

As a condition of this agreement, SNHS assumes responsibility for the specific operational, fiscal and monitoring responsibilities cited in this agreement for the purpose of delivering services to WIOA eligible participants, and agrees to carry out these duties consistent with all the conditions and terms of this agreement, as well as all applicable federal and state laws, regulations and requirements.

In addition, by signing this agreement SNHS acknowledges the substantial operational level oversight retained by NHES under this agreement for the duration of the agreement performance period.

SNHS shall operate programs funded through WIOA consistent with the policy and procedures approved by NHES and/or USDOL, and the terms and conditions as specified in RFP #WIOA-Adult-01-08-26-2020, which RFP is hereby incorporated by reference into this contract agreement.

SNHS will be responsible for the program responsibilities and deliverables described and specified in SECTIONS I through VI of RFP #WIOA-Adult-01-08-26-2020 and SNHS' September 28, 2020 Proposal furnished in response to the RFP.

SNHS shall develop, implement, and maintain statewide the WIOA Adult program consistent with WIOA regulations, NH's WIOA & Wagner-Peyser State Plan, the NH Works One-Stop Operators' MOU, and NHES/BEA/OWO policy and procedures such as, but not limited to, the NH Works Guidance Letters.

In addition, SNHS will be responsible for adhering to the terms and conditions specified in Certifications and Assurances provided at Exhibits D-K of this agreement.

Contractor Initials: BC

Date: 12/1/2020

NH Department of Employment Security (NHES)

STANDARD EXHIBIT C

TERMS AND CONDITIONS OF PAYMENT

Contractor's Name: **Southern New Hampshire Services, Inc.**

Contract Period: **January 1, 2021 to June 30, 2024**

1. Subject to the Contractor's compliance with the terms and conditions of this agreement, and for services provided consistent with Exhibit B - Scope of Services, the Department of Employment Security (NHES) shall reimburse the contractor for allowable expenses up to a maximum total payment of $5,900,000.00.

2. The Contractor in collaboration with NHES administrative staff shall develop a line-item budget for cost-reimbursement on an annual basis for each year covered in this agreement, which shall be binding. The contractor shall not expend funds in addition or outside of an approved line-item budget for any contract year without written consent from NHES.

3. The total of all approved budgets within this contract period shall not exceed $5,900,000.00 without written modification signed by the parties to this agreement and approved by the Governor and Council.

4. Annual funding amounts disbursed through this contract agreement shall be determined based on actual WIOA federal awards (Adult program) received for each program year covered under this agreement, which may be less or more than estimated but may not exceed in the aggregate the total maximum amount authorized via this contract agreement.

5. This contract is funded with federal funds from the US Department of Labor made available under the Catalog of Federal Domestic Assistance (CFDA) number: 17.258 WIOA Adult Program – States for the purpose of the delivery of WIOA services to eligible individuals.

6. Contractor use of funds in this contract must be in accordance with the Workforce Innovation Opportunity Act (WIOA) program assurances. See Exhibit A and related assurances for specifics.

7. The Contractor must have written authorization from NHES prior to using contract funds to purchase any property or equipment with a cost in excess of $250.00 and with a useful life beyond one-year, and shall maintain an inventory of property and equipment either purchased or leased with funds made available through this contract.

8. Payments for services under this contract are limited to reimbursement for actual expenses incurred in the fulfillment of this agreement during the contract period. Reimbursement for expenses incurred after June 2024 shall not be accepted for payment.

9. Expenditures shall be in accordance with an annual line item budget, which shall be submitted to NHES for final approval no later than June 30 for each program year covered under this agreement. In the event that line-item budgets are adjusted within a program year, such adjustments shall not

Contractor Initials: DL

Date: 12/1/2020

exceed the approved administration cost for each program year.

10. The Contractor agrees that all financial reports shall at a minimum be itemized by administrative, program and NH Works shared cost (MOU) expenses.

11. Invoices must be submitted monthly within 30 days of the end of the previous month and be submitted in a format consistent with the approved budget. The payment of invoices is subject to receipt by NHES of required reports as stated in Exhibit B – Scope of Services.

12. A final payment request shall be submitted no later than forty-five (45) days after the contract ends. Failure to submit the invoice by this date could result in non-payment.

13. Invoices shall be sent to:

    Jill Revels, Business Administrator
    Department of Employment Security
    45 South Fruit Street
    Concord, NH 03301-4857

    Invoices shall be paid to:
    Southern NH Services, Inc.
    40 Pine Street
    Manchester, NH 03103
    Attention: James Chalsson, CFO

14. The Contractor shall maintain sufficient documentation on file in their offices to support invoices, and make such documentation available for review by authorized NHES staff and/or its auditors.

15. The Contractor shall report expenditures by program year and will be responsible for achieving the financial performance goal of 100% expenditure of total funds awarded in this agreement for each program year funded (e.g., July 1st – June 30th), unless otherwise agreed to in writing by NHES.

16. NHES reserves the right to request ad hoc financial and/or participant status reports in the event further information is needed to evaluate program effectiveness as deemed reasonable and necessary by NHES/BEA/OWO and/or the State of New Hampshire.

17. The Contractor shall adhere to all cash management policies and procedures stipulated in the body of this agreement, and all other applicable WIOA federal, State and NHES cash management regulations and policies, including quarterly accrual reporting.

18. The Contractor is solely responsible for paying to NHES any disallowed costs associated with the misappropriation of federal funds and/or costs expended on individuals who were erroneously determined to be eligible for WIOA services. Disallowed costs may not be paid with federal funds, regardless of the funding source.

Contractor Initials: JC
Date: 12/1/2020

19. NHES reserves the right to increase and/or decrease contract funds subject to continued availability of federal funds, satisfactory performance of services, and approval by the Governor and Executive Council.

20. The Contractor is prohibited from using federal funds awarded under this contract for the following items and/or activities: automobiles; lobbying; real property and improvements; cost of interest payments; membership dues; professional license; annual professional dues or fees; finance charges, late fees or penalties; and depreciation charges. This is not intended to be an all-inclusive list, the contractor must review any proposed cost outside of the approved line item budget with the Director for the NH Employment Security Employment Service Bureau.

Contractor Initials: DL

Date: 12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT D

CERTIFICATION REGARDING LOBBYING

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

US DEPARTMENT OF LABOR - CONTRACTORS

Programs (indicate applicable program covered):
Title I-B Workforce Investment Act (WIOA) Programs

Contract Period: **January 1, 2021 through June 30, 2024**

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

(1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit D-I.)

(3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Donnalee Lozeau, Executive Director
(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)

Southern NH Services, Inc. December 1/2020
(Contractor Name) (Date)

NH Department of Employment Security

STANDARD EXHIBIT E

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Employment Security's (NHES) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when NHES determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, NHES may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to NHES to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.

6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NHES.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and

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12/1/2020

Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, NHES may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and

(d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

12/1/2020

LOWER TIER COVERED TRANSACTIONS

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

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

(b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

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

Donnalee Lozeau

(Contractor Representative Signature)

Donnalee Lozeau, Executive Director

(Authorized Contractor Representative Name & Title)

Southern NH Services, Inc.

(Contractor Name)

December 1/2020

(Date)

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT F

CERTIFICATION REGARDING COMPLIANCE WITH SECTIONS 504 OF THE REHABILITATION ACT OF 1973, as AMENDED AND AMERICANS WITH DISABILITIES ACT OF 1990

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

The Contractor hereby agrees that it will comply with Section 504 of the Rehabilitation Act of 1973, as amended, and American's with Disabilities Act of 1990, as amended, and all requirements imposed by the applicable regulations (45 CFR Part 84) and guidelines and interpretations issued pursuant thereto.

Pursuant to Subsection 84.5(a) of the regulations (45 CFR 84.5(a)), the Contractor gives this Assurance in consideration of and for the purpose of obtaining any and all federal grants, loans, contracts, (except procurement contracts and contracts of insurance or guaranty), property, discounts, or other federal financial assistance extended by NHES after the date of this Assurance, including payments or other assistance made after such date on applications for federal financial assistance that were approved before such date. The Contract recognizes and agrees that such federal financial assistance will be extended in reliance on the representation and agreements made in this Assurance and that the United States will have the right to enforce this Assurance through lawful means. This Assurance is binding on the Contractor, its successors, transferees, and assignees, and the person or person whose signatures appear below are authorized to sign this Assurance on behalf of the recipient.

This Assurance obligates the recipient for the period during which federal financial assistance is extended to it by NHES or, where the assistance is in the form of real property for the period provided for in subsection 84.5(b) of the regulation (45 CFR Part 84.5(b)).

(Contractor Representative Signature)	Donnalee Lozeau, Executive Director (Authorized Contractor Representative Name & Title)
Southern NH Services, Inc. (Contractor Name)	December 1/2020 (Date)

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NH Department of Employment Security

STANDARD EXHIBIT G

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILTY ACT BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and164 and those parts of the HITECH Act applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

BUSINESS ASSOCIATE AGREEMENT

(1) Definitions.

a. "Breach" shall have the same meaning as the term "Breach" in Title XXX, Subtitle D. Sec. 13400.

b. "Business Associate" has the meaning given such term in section 160.103 of Tile 45, Code of Federal Regulations.

c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.

d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.

e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.

f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.

g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.

h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164.

i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).

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12/1/2020

j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.

m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.

n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.

o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreasonable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Use and Disclosure of Protected Health Information.

a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit B of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

b. Business Associate may use or disclose PHI:
   I. For the proper management and administration of the Business Associate;
   II. As required by law, pursuant to the terms set forth in paragraph d. below; or
   III. For data aggregation purposes for the health care operations of Covered Entity.

c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402 of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.

d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide

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services under Exhibit B of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

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

(3) Obligations and Activities of Business Associate.

a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402.

b. The Business Associate shall comply with all sections of the Privacy and Security Rule as set forth in, the HITECH Act, Subtitle D, Part 1, Sec. 13401, and Sec.13404.

c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3) b and (3) k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.

e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.

f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.

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12/1/2020

g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.

i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.

j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) <u>Obligations of Covered Entity</u>

a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or

12/1/2020

disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause.

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

(6) Miscellaneous

a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, and the HITECH Act as amended from time to time. A reference in the Agreement, as amended to include this Exhibit G, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.

b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.

c. Data Ownership: The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.

d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule and the HITECH Act.

e. Segregation. If any term or condition of this Exhibit G or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit G are declared severable.

f. Survival. Provisions in this Exhibit G regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3 d and standard contract provision #13, shall survive the termination of the Agreement.

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12/1/2020

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

Department of Employment Security	Southern NH Services, Inc.
The State Agency Name	Name of the Contractor
George N. Copadis, Commissioner	Donnalee Lozeau, Executive Director
Name of Authorized Representative	Name of Authorized Representative
Signature of Authorized Representative	Signature of Authorized Representative
December 2 2020	December 1/2020
Date	Date

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT H

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

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

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

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

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

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

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

Donnalee Lozeau	Donnalee Lozeau, Executive Director
(Contractor Representative Signature)	(Authorized Contractor Representative Name & Title)
Southern NH Services, Inc.	December 1/2020
(Contractor Name)	(Date)

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12/1/2020

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 088584065

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements?

YES ___X___ NO _____

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

YES ___X___ NO _____

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount:

Name: _____ Amount:

Name: _____ Amount:

Name: _____ Amount:

Name: _____ Amount:

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NH Department of Employment Security

STANDARD EXHIBIT I

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF LABOR - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments; suspension or termination of grants; or government wide suspension or debarment. Contractors using this form should send it to: NH Department of Employment Security, 45 South Fruit Street, Concord, NH 03301.

(A) The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;
(2) The grantee's policy of maintaining a drug-free workplace;
(3) Any available drug counseling, rehabilitation, and employee assistance programs; and
(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—

(1) Abide by the terms of the statement; and
(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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12/1/2020

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Place of Performance: **NH Works Offices located throughout the State; 40 Pine St. Manchester, NH**

Period Covered by this Certification: From: January 1, 2021 To: June 30, 2024

Contractor Name: Southern NH Services, Inc.

Name & Title of Authorized Contractor Representative: Donnalee Lozeau, Executive Director

Contractor Representative Signature: Donnalee Lozeau **Date:** Dec 1-2020

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12/1/2020

NH Department of Employment Security

STANDARD EXHIBIT J

STATEMENT OF CONFIDENTIALITY

Every client has the right to privacy and confidentially of his or her record. Information contained in an individual's case record is designated confidential under state and federal law.

All staff and employees of the Department of Employment Security (NHES), including agencies under contract with NHES, are under an equal obligation to treat as confidential any information they may acquire, by any means, about an applicant, a recipient or former recipient.

The fact that an individual is a current or past participant in any US Department of Labor funded program administered by NHES is considered confidential information. Information about a client may be shared among staff of NHES (or contract agency) only as is necessary for the administration of the program(s) from which the individual is receiving services.

No information is to be shared outside of NHES (or the contract agency) with anyone except with the informed written authorization of the client or the person authorized to give consent on the client's behalf. Clients must be advised of the information that will be shared and the time period this sharing will take place.

Contract agencies and NHES shall share information with one another that is related to the service(s) provided and administration of the program as described in the contract without an additional release.

Without a specific release, discussions cannot include mention of any client names or facts that would identify an individual. Information cannot be given over the phone unless it is given directly to the client or an individual whom the client has designated, in writing, to act in their behalf. This prohibition applies to police officers, legislators, lawyers and others who assert a need to know confidential information. All third parties must provide written authorization of the client to discuss or receive confidential information.

Breaches of confidentiality will be regarded as a serious offense and grounds for disciplinary action.

The contractor agrees to ensure that a signed confidentiality form is placed in the personnel file of all staff funded with Workforce Innovation Opportunity Act (WIOA) funds.

Southern NH Services, Inc.

Contractor Name

Donnalee Lozeau, Executive Director

Authorized Contractor Representative Name and Title

Donnalee Lozeau — December 1/2020

Authorized Contractor Representative Signature — Date

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12/1/2020

NH Department of Employment Security

EXHIBIT K

WIOA ASSURANCES AND CERTIFICATIONS

SNHS, the sub-recipient/contractor, assures and certifies that they will comply with applicable WIOA assurances as implemented:

1. WIOA Statute: is incorporated herein as if fully written.

2. WIOA Regulations: are incorporated herein as if fully written.

3. Federal Standards and Uniform Administrative Requirements for State and Local Governments, Institutions of Higher Education and Other Non-Profit Organizations and OMB Super Circular in effect January, 2015 are incorporated herein as if fully written.

   In addition, all procurement contracts and other transactions must be conducted only on a cost reimbursement basis. No provision for profit is allowed. A modified cost reimbursement process, which allows for regular estimated payments, is permitted as long as a reconciliation of expenses and cash drawn is conducted no less frequently than quarterly.

4. WIOA State Policy – SNHS will comply with the terms and conditions of this contract with NHES and the State of New Hampshire WIOA Combined State Plan as said plan applies to the program services provided by the sub-recipient/contractor

   Further the sub-recipient/contractor shall abide by and follow the directions of the WIOA Policy and Procedures developed by NHES/BEA as issued and/or all subsequent WIOA Policy and Procedure revisions and modifications thereto. Hereinafter, the term WIOA Policy is inclusive of the contract, plan and policies and procedures previously mentioned, unless otherwise specified.

5. Conflict - In the event that a term or condition of this contract is incompatible with WIOA authorizing legislation, applicable Federal Regulations, and State Policy, then the terms of WIOA shall supersede that term or condition and govern the performance of the parties under that part.

6. Amendments -The sub-recipient/contractor further assures and certifies that if the Federal Regulations or State Policy is amended, it shall comply with same or notify NHES in writing within 15 days after promulgation of the amendments that it cannot so comply, so that NHES may take such action as it deems necessary.

   It is the responsibility of NHES to notify the sub-recipient/contractor in writing of any proposed or promulgated amendments of the Act, Federal Regulations, or State Policy to allow the sub-recipient/contractor a reasonable time to effect compliance.

7. Other Applicable Statutes -The sub-recipient/contractor shall comply with the provisions of the following legislation, or successor legislation:

   - 29 CPR Part 37 Nondiscrimination and Equal Opportunity Requirements

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12/1/2020

- OMB "Super Circular" Audits of States, Local Governments and Non-Profit Organizations
- The Americans with Disabilities Act of 1990 (Pub. L. I 0 l-336, 104 Stat. 327,42 U.S.C 12101-12213 and 47 U.S.C 225 and 611)
- Hatch Act (5 U.S.C. Subsection 1501 -1508 and 7324-7328) which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds
- Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 as amended (P.L.91-616)
- Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. Section 794, 29 CFR Part 32), which prohibits discrimination against qualified individuals with disabilities;
- Title IX of the Education Amendments Act of 1972, as amended (20 U.S.C. Subsection 1681-1683, and 1685 and 1686), which prohibits discrimination on the basis of sex in educational programs
- The Age Discrimination Act of 1975 as amended (42 U.S.C. Section 101-61 07), which prohibits discrimination on the basis of age;
- Title VI of the Civil Rights Act of 1964 (P.L. 88-352 / 29 CFR Part 31), as amended, which prohibits discrimination on the bases of race, color and national origin
- Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255) as amended
- Davis-Bacon Act (40 U.S.C. Subsection 276a to 276a-7) regarding labor standards for federally assisted construction sub- agreements
- Copeland Act (40 U.S.C. Subsection 276C and 18 U.S.C. Subsection 874) regarding labor standards for federally assisted construction sub-agreements
- Contract Work Hours and Safety Standards Act (40 U.S.C. Subsections 327-333) regarding labor standards for federally assisted construction sub-agreements
- Occupational Safety and Health Act, including State and Federal law which are applicable to similarly employed employees of the same employer who are not participants in programs under WIOA.
- Implementation of the Priority of Service provisions of the Jobs for Veterans Act (73 fed. Reg. 78132)
- Section 188 of the Workforce Innovation and Opportunity Act (WIOA), prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or against beneficiaries on the basis of either citizenship status or participation in any WIOA Title I- financially assisted program or activity; and
- Comply with 29 CFR part 38 and all other regulations implementing the laws listed above.

8. Political Activities - The sub-recipient/contractor shall not provide financial assistance for any program under this Act, which involves the following political activities:
   - No participant may engage in any political activities during hours for which the participant is paid with funds under the Act.
   - No participant may, at any time engage in any political activities in which such participant represents himself/herself as a spokesperson of any program under this Act.
   - No participant may be employed or out stationed in the Office of a member of Congress, of a state or local legislator or on any staff of a legislative committee.

12/1/2020

- No participant may be employed or out stationed in the immediate office of any chief-elected executive official (or officials, if the office of chief executive is shared by more than one person) of the State or unit of general local government, except that:
  - Sub-recipient/contractors in rural areas may employ participants in such positions provided that documentation is presented to and approved by NHES which makes clear that such positions are non-political; and
  - Where positions are technically in such office, but are actually program activities not in any way involved in political functions, documentation attesting to the non-political nature of the position is to be provided to NHES for approval prior to enrollment of participants in such positions.
- Sub-recipient/contractors shall develop safeguards to ensure that participants placed in these positions are not involved in political activities.

9. Nepotism - No individual may be placed in a WIOA employment activity if a member of his/her immediate family is engaged in an administrative capacity for the employment agency.

   To the extent that an applicable State or local legal requirement regarding nepotism is more restrictive than this provision, such State or local requirement shall be followed.

   "Administrative capacity" includes those persons who have overall administrative responsibility for a program, including: all elected and appointed officials who have any responsibility for the obtaining of and/or approval of any grant funded under the Act, as well as other officials who have influence or control over the administration of the program, such as project directors, and persons who have selection, hiring, placement or supervisory responsibilities for participants.

   "Immediate family" means wife, husband, son, daughter, mother, father, brother, brother-in-law, sister, sister-in-law, son-in- law, daughter-in-law, mother-in-law, father-in-law, aunt, uncle, niece, nephew, step-parent and step-children.

10. Political Patronage - The sub-recipient/contractor shall not select, promote, or reject a participant, vendor, or sub- recipient/contractor based on political affiliations or belief. The selection or advancement of employees as a reward for political services or as a form of political patronage is prohibited whether or not the political service or patronage is partisan in nature.

11. Conflicts of Interest - The sub-recipient/contractor shall be aware of, and abide by, any and all conflict of interest policies currently in place, or later established by NHES.

12. Kickbacks - No officer, employee, or agent of any sub-recipient/contractor shall solicit or accept gratuities, favors, or anything of monetary value from any actual or potential participant or any of its potential sub-sub-recipient/contractors.

13. Unionization and Anti-unionization Activities/Work Stoppages -
    - No funds under the Act shall be used in any way to either promote or oppose unionization.
    - No individual shall be required to join a union as a condition for enrollment in a program in which only institutional training is provided, unless such institutional training involves individuals employed under a collective bargaining agreement which contains a union security provision.

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12/1/2020

- No participant may be referred to or placed into, or remain working in any position which is affected by labor disputes involving work stoppage. If such a work stoppage occurs during the grant period, participants in affected positions must: (a) be relocated to positions not affected by the dispute; (b) be suspended through administrative leave; or (c) where participants belong to the labor union involved in the work stoppage, be treated in the same manner as any other union member except such members must not remain working in the affected position. The sub-recipient/contractor shall make every effort to relocate participants, who wish to remain working, into suitable positions unaffected by the work stoppage.

14. Fees - No funds under this Act shall be used for payment of a fee charged to an individual for the placement of that individual in a training or employment program under the Act. The sub-recipient/contractor shall not charge a fee to any individual for the referral or placement of that individual in any program.

15. Consultation with Labor Organizations - Any assistance program conducted with funds made available under this Act which will provide services to a substantial number of members of a labor organization shall be established only after full consultation with such labor organizations.

16. Displacement Funds - provided under this Act shall only be used for activities that are in addition to those which would otherwise be available in the area in the absence of such funds.

    No currently employed worker shall be displaced by any participant (including partial displacement such as a reduction in the hours of non-overtime work, wages, or employment benefits).

    WIOA participants will not be enrolled in employment activities which violate existing contracts for services or collective bargaining agreements. Where an employment activity would violate a collective bargaining agreement, the affected labor organization and employer must provide written concurrence before the employer activity can be undertaken.

    No participant shall be employed or a job opening filled: (1) when any other individual is on layoff from the same or any substantially equivalent job within the same organizational unit, or (2) when the employer has terminated the employment of any regular employee or otherwise reduced its work force with the intention of filling the vacancy so created by hiring a participant whose wages are subsidized under this Act.

    No jobs shall be created in a promotional line that will infringe in any way upon the promotional opportunities of currently employed individuals.

    Regular employees or program participants alleging displacement may file a complaint.

17. Financial Management - GAAP shall be used, or in absence of such system, the sub-recipient/contractor shall maintain a financial and accounting system that provides adequate internal controls and records to allow NHES, USDOL, State auditors, etc. to audit and monitor the sub-recipient/contractor's programs.
    - Bank accounts shall have FDIC coverage.

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12/1/2020

- Funding advances are discouraged. Cost reimbursement is the preferred method. However, should advances be approved, minimal time between fund requests and expenditures shall exist, and in NO event shall advances exceed 10% of sub-recipient/contractor's contract.
- All grant expenditures shall be supported with source documentation such as cancelled checks, invoices, etc. Sufficient internal controls shall exist to prevent fraud and program abuse.
- Any person with knowledge of fraud, abuse, or criminal activity shall report such activity to NHES within three (3) working days of obtaining such knowledge.

18. Program Income - The addition method shall be required for use of all program income earned under WIOA grants.

    The cost of generating program income shall be subtracted from the amount earned to establish the amount of the program income available for use under the grants.

19. Record Retention - The sub-recipient/contractor shall retain all records pertinent to the grant including participant, employee, financial, statistical, and non-expendable property records and supporting documents for a period of three years beginning on the date of the sub-recipient/contractor's submission of the final report to NHES, or for up to six years if selected for Data Validation review.

    If, prior to the expiration of the three-year retention period, any litigation or audit is begun or a claim is instituted involving the grant covered by the records, the sub-recipient/contractor shall retain the records beyond the three-year period until the litigation, audit findings, or claim has been finally resolved;

    Upon written request of NHES, records with long-term retention value (beyond the six-year period) shall be transferred to NHES;

    The sub-recipient/contractor shall carry out the destruction or disposal of any or all documentation, in a manner so as to preserve the confidentiality of said material;

    - Records including books of account for the expenditure of WIOA funds to enable NHES, the State, or USDOL to audit and monitor the program.
    - Records concerning each employee and participant involved in a WIOA program. Records shall provide information required by NHES and outlined in the contract.

    The sub-recipient/contractor shall observe the Federal and State regulatory policies regarding public access to records and confidentiality of personnel records maintained for a program under this grant.

20. Title to Property - Title to any and all real or non-expendable personal property received or acquired by the sub-recipient/contractor under this grant or through use of funds or proceeds from funds provided under this grant are subject to the terms and conditions of use and disposition as set forth in WIOA and State surplus property regulations.

21. Relocations - The sub-recipient/contractor shall not use funds under the Act to assist in relocating establishments, or parts thereof, from one area to another unless such relocations will not result in an increase in unemployment in the area of original location or in any other area.

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22. Program Management - The sub-recipient/contractor shall monitor its programs monthly. Written policies and procedures shall be established, implemented, in effect, and followed. Policies shall include procedures for collecting performance information, assessing performance problems, developing and implementing appropriate remedial actions, and shall provide descriptions of each activity and service provided under the contract.

Sufficient management systems shall exist to provide regular and continuous assessment and monitoring of all program and fiscal systems covered under the contract, as well as grievance and hearing procedures. Monitoring shall ensure compliance with the Act, federal regulations, state policy, and any subsequent amendments thereto, and such assessments shall include any and all subcontractors. Sub-recipient/contract shall take appropriate corrective actions on any of the above issues, if necessary between regularly scheduled reporting dates, written notification of problems, delays, or other adverse conditions, which may materially affect contract performance, shall be submitted to NHES. Such notification shall include a statement of remedial actions taken or contemplated, and any assistance needed from NHES to resolve the situation. Should favorable developments or events occur, such information shall also be submitted to NHES.

The sub-recipient/contractor shall fully cooperate with authorized NHES and Federal representatives who visit to review program accomplishments and/or provide technical assistance.

23. NHES Monitoring and Evaluation of Sub-recipient/contractors - NHES will periodically monitor, evaluate and review through on-site visits, and program administration and management practices supported with funds under the Act in order to ensure compliance with the Act, the Regulations and the terms of any subcontracts entered into under the contract. Examples of monitored areas are:
    - Reviewing all systems for controlling program administration
    - Reviewing pay records and attendance reports to ensure controls are established for preventing unauthorized payments
    - Interviewing participants
    - Examining work sites and work conditions
    - Reviewing plans and procedures and sub-recipient/contractor capability to carry out programs and activities
    - Monitoring sub-recipient/contractor maintenance of records on all expenditures of funds
    - Reviewing EEO procedures as applicable
    - NHES will document its findings and make recommendations for corrective action whenever it identifies noncompliance with the Act Regulations, or terms of the contract.
    - The sub-recipient/contractor shall review all material submitted to it by NHES and respond to NHES with respect to the action taken or planned in response to the recommendations made.

24. Sub-recipient/Contractor monitoring - The sub-recipient/contractor is responsible for monitoring all of its subcontractors to ensure compliance with:
    - The Act and the Regulations
    - The provisions of its contract
    - The provisions of agreements awarded by it

All monitoring activities shall be appropriately documented and reported to NHES.

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12/1/2020

25. Bonding Sub-recipient/contract shall show evidence of a bond (or self-insured status) for every officer, director, agent, or employee of the sub-recipient/contractor or its sub- sub-recipient/contractors, if any, authorized to act on behalf of the sub-recipient/contractor or its sub-sub-recipient/contractors for the purpose of receiving or depositing funds into program accounts, or issuing financial documents, checks, or other instruments of payments for program costs. The amount of the coverage shall be $100,000.00.

26. Eligibility The sub-recipient/contractor shall establish effective systems to ensure accurate participant eligibility review determinations exist. Changes in eligibility status may only be done by designated eligibility staff. Eligibility determinations shall be made on forms and/or case managements systems provided by NHES for that purpose and shall be made and remade at such times as are prescribed by NHES.

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

28. Documentation: In addition to the determination forms required by NHES, the sub-recipient/contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as NHES requests, particularly for data validation purposes. The sub-recipient/contractor shall furnish NHES with all forms and documentation regarding eligibility determinations and services that OWO may request or require.

29. Mandated Data Entry Systems: The sub-recipient/contractor will be legally obligated to enter data required by NHES and/or the US Department of Labor, relating to all participants served during the contract period in the case management system mandated by NHES (i.e., Geographic Solutions for WIOA services). The sub-recipient/contractor shall be responsible for keeping participant's files up-to-date, especially in time to meet quarterly reporting deadline requirements.

30. Assessment - The sub-recipient/contractor shall make a detailed assessment for each participant after the participant is certified eligible. Specific assessment requirements are outlined in the contract body.

31. Participants Rights and Benefits Every participant, prior to entering a WIOA activity shall be informed of that individual's rights and benefits in connection with the activity including but not limited to:
    - Working conditions; Nondiscrimination;

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12/1/2020

- Confidentiality of personnel participant information;
- Personnel policies applicable to the individual participant's circumstances;
- The WIOA complaint and Hearing Procedure: and if the participant is still active in a partners' services, the sub- recipient/contractor must provide information pertinent to the complaint to NHES, and attend and testify on behalf of NHES at the fair hearing if so requested; and
- The complaint procedures provided by the sub-recipient/contractor. (O.J.T. participants will first follow specific complaint hearing procedures of their employers.)

32. Grievance Procedures/Customer Complaints: The sub-recipient/contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The sub-recipient/contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with the required grievance policy.
    - The sub-recipient/contractor shall ensure that all applicants for WIOA funded services receive a written grievance procedure notice, and that a signed copy attesting to the receipt of this information is included in each applicant's hard copy file.
    - The sub-recipient/contractor shall ensure that all personnel funded with WIOA funds are trained in the grievance policy and procedure applicable for the funding source supporting this contract MOU.
    - The sub-recipient/contractor shall ensure that NHES is informed immediately of any formal grievance filed by a program applicant or participant so that they may notify the OWO (Office of Workforce Opportunity) EO Officer.
    - The sub-recipient/contractor shall respond either verbally or in writing to any complaint that does not constitute a formal grievance within two days from receipt of such complaint.

33. Termination - Nothing in this section shall restrict a sub-recipient/contractor from effecting terminations for cause, or from effecting suspensions or transfers; under such terms and conditions determined appropriate under the policy and/or directions of NHES. If a participant is being terminated involuntarily and for cause other than completion of program intent, the sub-recipient/contractor shall provide the participant with written notice of the impending termination from his/her particular program activity or from the total WIOA program and a contact person for questions and further information at least two (2) weeks prior to the effective date of termination. A dated copy of the notice shall be maintained in the participant's file. The sub-recipient/contractor will cooperate in assisting NHES staff in conciliation if so warranted.

34. Disallowed Costs: The sub-recipient/will be solely responsible for paying NHES any and all disallowed costs associated with the misappropriation of federal funds and/or costs expended on participants who were erroneously determined to be eligible for services. Disallowed costs may not be paid with any other federal funds.

35. Payment of Wages - Participants in On-the-Job Training shall be compensated by the employer at such rates, including periodic increases, as are reasonable, considering such factors as industry, geographic region and the participant's skills. In no event shall the wage rate be less than the highest of the following:
    - The minimum wage rate specified in section (6) (a) (1) of the Fair Labor Standards Act;

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12/1/2020

- The prevailing wage rate for persons similarly employed;
- The minimum entrance wage rate for inexperienced workers in the same occupation in the establishment or, if the occupation is new to the establishment, the prevailing entrance wage rate for the occupation in other establishments in the area;
- The wage rate required by an applicable collective bargaining agreement; or
- The prevailing wage rate established by the Department of Labor in accordance with the Davis-Bacon Act

36. Working Conditions - Each participant shall be assured that:
    - Conditions of employment and training shall be appropriate and reasonable, in light of such factors as the type of work, geographical region and proficiency of the participant;
    - No participant shall be required or permitted to be trained or receive services in buildings or surroundings or under work conditions which are unsanitary, hazardous, or dangerous to the participant's health or safety. The sub- recipient/contractor agrees to abide by all relevant Federal and State "Safety" laws. Participants employed or trained for inherently dangerous occupations, e.g., fire or police jobs, shall be assigned to work in accordance with reasonable safety practices;
    - All individuals employed in subsidized jobs shall be provided benefits and working conditions at the same level and to the same extent as other employees working a similar length of time and doing the same type of work; and;
    - No funds available under this Act may be used for contributions on behalf of any participant to retirement systems or plans.

37. Confidentiality of Records: The sub-recipient/contractor agrees to maintain the confidentiality of any information regarding participants and their immediate families that may be obtained through application forms, interviews, tests, reports from public agencies or counselors, or any other source. Without the permission of the applicant/participant such information shall be divulged only as necessary for purposes related to the performance or evaluation of this contract, and to persons having responsibilities under the contract.
    - The sub-recipient/contractor is responsible for taking reasonable steps to ensure the physical security of such data under its control.
    - The sub-recipient/contractor is responsible for ensuring each of its employees, vendors or sub-recipients having any involvement with personal data or other confidential information are informed in the laws and regulations relating to confidentiality.
    - Each employee funded through this contract shall be required to sign a confidentiality statement, which shall be maintained in local personnel files.

38. Confidential Information - Where possible, the identity of any person who has furnished information relating to, or assisted in, an investigation of a possible violation of the Act will be held in confidence. Where the disclosure of the person's identity is essential to assure a fair determination of the issues or where necessary to effectively accomplish responsibilities under the Act, the Inspector General, the Solicitor, Regional Administrator for WIOA, the Administrative Law Judge, New Hampshire State Judiciary or NHES Hearing Officer presiding over a hearing in which the matter arises, may disclose such identity upon such conditions as shall promote the continued receipt of confidential information by NHES and effectuate the protection and policies of the Act. No person is entitled under the Act, the Regulations, or terms and conditions of this grant because such person has filed any complaint instituted or caused to be instituted and proceeding under or related to the Act, has testified or is to

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testify in any such proceedings or investigation or has provided information or assisted in an investigation.

39. Access to Records/Audits - All WIOA records shall be accessible to authorized Federal and State staff. Further, if subject to an audit performed under the guidelines of Federal Office of Management and Budget Super Circular, such audit shall include any and all funds provided by NHES to sub-recipient/contractor during the period of time covered by such audit. Sub-recipient/contractor assures that a copy of the final audit which pertains to such funds shall be forwarded to NHES within thirty (30) days following the final audit's issuance date.

40. Sanctions - In the event of noncompliance with the contract or these Assurances, NHES may, with written notice to the sub-recipient/contractor stating the reasons therefore, immediately terminate, suspend or transfer all or part of the funding provided under this contract or take action, or direct such other action be taken by the sub- recipient/contractor, pertaining to program or financial operations as SNHS deems necessary. If the sub- recipient/contractor has been found to be in violation of the non-discrimination and/or equal opportunity provisions of WIOA, NHES shall follow their policy, based on the administrative procedures set forth in the Act.

41. Reimbursement to NHES - The sub-recipient/contractor shall be responsible for refund, repayment, and reimbursement for funds under the following conditions:
    - When any or all monies provided under this contract or under any previous contract have been expended by the sub-recipient/contractor in a manner or for a purpose determined by NHES as a result of audit or monitoring to be in violation of the provisions of the contract, Act, Federal Regulation, or State Policy, such sum shall be due and owing to NHES and shall be repaid to NHES immediately, upon demand, from non-federal funds; and
    - When any cost charged to or any expenditure of, funds or proceeds of funds provided under this contract or under previous contract is not supported, documented or otherwise accounted for by the sub-recipient/contractor as required by the contract, Act, Federal Regulations, or State Policy, and is determined by NHES not to be an allowable or allocable cost or expenditure, such sum shall be due and owing NHES and shall be repaid to NHES immediately, upon demand, from non-federal funds.

42. Additional Standards - NHES may, in lieu of but not to the exclusion of suspension or termination, or transfer, impose additional standards of performance on the sub-recipient/contractor if NHES determines on the basis of monitoring, audits or evaluation, that the sub-recipient/contractor has a history of poor performance; is not financially stable; or has a management system which does not meet NHES standards as set forth in this contract.

    A meeting between NHES and the sub-recipient/contractor will occur for discussion of NHES's concerns regarding the sub-recipient/contractor's performance before NHES imposes additional standards of performance upon the sub-recipient/contractor.

    In imposing additional standards of performance, NHES shall notify the sub-recipient/contractor of the additional standards imposed; an explanation as to why the standards are needed; and any corrective actions which must be taken by the sub-recipient/contractor to have the additional standards removed.

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43. Cessation or Transfer of Activities - In the event of notification to the sub-recipient/contractor of termination, suspension or transfer by NHES, the sub-recipient/contractor shall, at the direction of NHES, immediately cease and desist from any and all expenditure, commitment or encumbrance of any and all monies received by the sub- recipient/contractor under this or any previous contract with NHES. Any monies so received by this sub- recipient/contractor and remaining at the time of termination, suspension or transfer shall be immediately refunded or otherwise disposed of by the sub-recipient/contractor in accordance with the directions of NHES.

In the event of termination, suspension or transfer, the sub-recipient/contractor warrants that it will fully cooperate with and provide all reasonable assistance to NHES in effecting or maintaining continuity of services to participants, including, but not limited to, the efficient and orderly transfer of services, benefits, funds, and administration of programs and activities to such other parties or organizations as directed by NHES.

To the extent that reasonable and allowable expenses are incurred after the cessation of the contract in effecting and maintaining continuity of participant services as above described and there having been no funding already provided to cover these expenses by NHES the sub-recipient/contractor shall be reimbursed for those expenses.

By signing below, I certify that SNHS currently complies with each of the listed requirements and will remain in compliance for the duration of the contract period.

Donalee Lozeau — December 1, 2020

Signature of Authorized Representative — Date

Donhalee Lozeau, Executive Director

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CERTIFICATE OF AUTHORITY

I, Orville Kerr, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Southern New Hampshire Services.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on Sept. 25, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Donnalee Lozeau, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southern New Hampshire Services to enter into contracts or agreements with the
(Name of Corporation/ LLC)
State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. 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/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. 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: Dec. 1, 2020

Signature of Elected Officer
Name: Orville Kerr
Title: Secretary

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: 65506
Certificate Number: 0004913065

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 12th day of May A.D. 2020.

William M. Gardner
Secretary of State

SOUTNEW-12 DCOMEAU

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/30/2019

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

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

PRODUCER License # 1780852
HUB International New England
600 Longwater Drive
Norwell, MA 02061-9148

CONTACT NAME:
PHONE (A/C, No, Ext): (781) 792-3200 FAX (A/C, No): (781) 792-3400
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Cincinnati Insurance Company	10677
INSURER B: Eastern Alliance Insurance Company	10724
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Southern New Hampshire Services Inc.
40 Pine Street
Manchester, NH 03103

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 WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [X] LOC OTHER:			ETD 041 72 57	12/31/2019	12/31/2020	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY [X] ANY AUTO OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			ETA 041 72 60	12/31/2019	12/31/2020	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			ETD 041 72 57	12/31/2019	12/31/2020	EACH OCCURRENCE	$ 5,000,000
							AGGREGATE	$ 5,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		03-0000112165-02	12/31/2019	12/31/2020	[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
A	Professional Liab.			ETD 041 72 57	12/31/2019	12/31/2020	Aggregate $2,000,000	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Automobile: $500 Comprehensive Deductible / $1,000 Collision Deductible

Workers Compensation Covered States (A): NH, ME

CERTIFICATE HOLDER

NH Employment Security
45 South Fruit St.
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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