

COMMISSIONER
Jared S. Chicoine

DEPUTY COMMISSIONER
Christopher J. Ellms, Jr.



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June 4, 2025

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

REQUESTED ACTION

1) Authorize the New Hampshire Department of Energy (Department) to enter into a **SOLE SOURCE** contract with Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties (CAPHR), Manchester, NH, Vendor #177198, in the amount of \$652,482 for the federal Weatherization Assistance Program (WAP) effective upon Governor and Executive Council approval for the period July 1, 2025 through June 30, 2026. **100% Federal Funds.**

Funds to support this request are anticipated to be available in the following account in FY 2026 upon availability and continued appropriation of funds in the future operating budget.

<u>NH Department of Energy Low Income Weatherization</u>	<u>FY 2026</u>
02-52-52-520510-33560000-074-500587 Grants for Pub Assist & Relief	\$652,482

2) Further request authorization to advance to the vendor \$63,917 of the above-referenced contract amount.

EXPLANATION

This contract is **SOLE SOURCE** because of U.S. Department of Energy's (USDOE) grant guidance (10 CFR 440.15) giving Community Action Agencies preferred status for the Weatherization Assistance Program due to their non-profit status, their role providing a range of services to clients eligible for the Weatherization Assistance Program (WAP), and their historical performance delivering the weatherization program.

The Department is responsible for administering New Hampshire's statewide Weatherization Assistance Program, funded by a grant from USDOE. The objective of the program is to weatherize homes to reduce energy consumption and energy costs in eligible low income households. Priority is given to households that include people who are elderly, disabled, or children, and households with high energy usage. The Department contracts with New Hampshire's Community Action Agencies to provide weatherization services at the local level.

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The Department estimates that the USDOE's WAP grant award to New Hampshire will contribute to the weatherization of approximately 37 homes in the State.

The requested advance of funds will enable CAPHR to operate the program between monthly reimbursements from the State, and may only be used for allowable program expenses as detailed in Exhibit C.

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

Respectfully submitted,



Jared S. Chicoine
Commissioner

FORM NUMBER P-37 (version 2/23/2023)

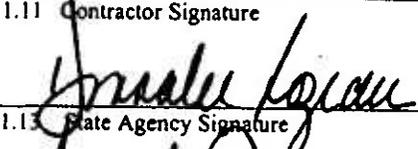
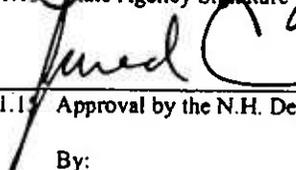
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Energy		1.2 State Agency Address 21 S. Fruit St., Ste. 10, Concord, NH 03301	
1.3 Contractor Name Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties		1.4 Contractor Address 40 Pine Street, Manchester, NH 03103	
1.5 Contractor Phone Number 603-668-8010	1.6 Account Unit and Class 33560000-074	1.7 Completion Date 06/30/2026	1.8 Price Limitation \$652,482
1.9 Contracting Officer for State Agency Joshua Elliott, Director, Division of Policy and Programs		1.10 State Agency Telephone Number 603-271-6003	
1.11 Contractor Signature  Date: 4/28/25		1.12 Name and Title of Contractor Signatory Donnalee Lozeau, Chief Executive Officer	
1.13 State Agency Signature  Date: 4/28/25		1.14 Name and Title of State Agency Signatory Jared S. Chicoine, 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: 5/5/2025			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 4/28

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious, creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

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

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

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

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials DL
Date 4/28/25

14. INSURANCE.

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

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

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

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

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

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

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

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

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

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

EXHIBIT A

SPECIAL PROVISIONS

1. The legally binding and enforceable documents under this contract include 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 10 CFR 440 (Weatherization Assistance Program), the New Hampshire Weatherization Assistance Program State Plan, Weatherization Assistance Program Policies and Procedures, and Field Guide. The New Hampshire Department of Energy (Department) reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs, withholding of funds, suspension of agency personnel, disbarment of agency personnel, disbarment of agencies and/or subcontractors from present or future contracts, and such other legal remedies as determined to be appropriate by the New Hampshire Department of Justice in the enforcement of rules and regulations pertaining to the Weatherization Assistance Program.
2. Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties hereinafter "the Contractor," agrees to provide services to implement U.S. Department of Energy's Weatherization Assistance Program as detailed in the scope of work.
3. An audit shall be made at the end of the Contractor's fiscal year in accordance with 2 CFR 200, Subpart F - Audit Requirements. This audit report shall include a schedule of revenues and expenditures by contract or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to the Department within one month of the time of receipt by the Contractor accompanied by an action plan, if applicable, for each finding or questioned cost.

4. The following paragraph shall be added to paragraph 9 of the general provisions:

"9.4 All negotiated contracts (except those of \$5,000 or less) awarded by the Subcontractor shall allow the New Hampshire Department of Energy, the U.S. Department of Energy, the Comptroller General of the United States, or any duly authorized representatives, access to any books, documents, papers, and records of the Subcontractor or their subcontractors, which are directly pertinent to the Weatherization Assistance Program for the purpose of making audits, examinations, excerpts and transcription."

5. In paragraph 10 of the general provisions, the following sentence shall be deleted: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in EXHIBIT A."
6. The costs charged under this contract shall be determined as allowable under the cost principles detailed in 2 CFR 200 Subpart E – Cost Principles.
7. Program and financial records pertaining to this contract shall be retained by the Contractor for three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as stated in 2 CFR 200.334-338 – Retention Requirements for Records.
8. This is not a Research and Development (R&D) award. The Department's indirect cost rate is 25.1 percent.
9. Kirk Stone, Weatherization Program Manager at the Department, has been designated with the responsibility for overseeing this contract.
10. RESTRICTION ON ADDITIONAL FUNDING. It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law.
11. ASSURANCES/CERTIFICATIONS. The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance.
12. COPELAND ANTI-KICKBACK ACT. All contracts and subgrants in excess of \$2,000.00 for construction or repair shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Contractor, subcontract or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The subcontractor should report all suspected violations to the Department.
13. PROCUREMENT. Subcontractor shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards).

14. CLOSE OUT OF CONTRACT. All final required reports and reimbursement requests shall be submitted to the State within 60 days of the completion date (Agreement Block 1.7).
15. Prohibition on Boycotting Israel

For the purposes of this Section, the terms shall be defined as follows:

"Boycotting Israel" means engaging in refusals to deal, terminating business activities, or other similar commercial actions intended to limit commercial relations with persons doing business in Israel or in Israeli-controlled territories when the actions are taken (1) in compliance with or adherence to calls for a boycott of Israel other than those boycotts to which Pub. L. No. 96- 78, § 8, 93 Stat. 522 (1979) applies; or (2) in a manner that discriminates on the basis of nationality, national origin, or religion that is not based on a legitimate business reason.

If the State receives evidence that the Contractor is Boycotting Israel, the State shall determine whether the Contractor is Boycotting Israel. A statement indicating that the Contractor engaged in an action of Boycotting Israel or has taken any action of Boycotting Israel at the request, in compliance with, or in furtherance of calls to boycott Israel, may be considered as one type of evidence that the Contractor is, or has been, participating in act of Boycotting Israel. An expressive activity, alone, directed at a specific person or a governmental action may not be considered evidence of an action of Boycotting Israel.

A determination by the State that the Contractor is engaged in an action of Boycotting Israel constitutes an Event of Default.

16. These provisions flow down to all sub-grantee and/or sub-contractor(s).

EXHIBIT B

SCOPE OF SERVICES

1. The Contractor agrees to perform weatherization services and all additional services and other work necessary to provide Weatherization Assistance Program (WAP) services to eligible low income individuals in accordance with the regulations set forth by the U. S. Department of Energy in 10 CFR 440, and in 2 CFR 200 as amended, and in accordance with the provisions and procedures contained in the most recent New Hampshire Weatherization Assistance Program (NH WAP) State Plan, Policies and Procedures Manual, Field Guide, and as otherwise administered by the Department.

Periodically the Department may issue Subcontractor Guidance (SG) and Subcontractor Notices (SN) or other management and/or guidance clarifications as necessary. All such changes shall be considered as incorporated into the NH Weatherization Policies and Procedures Manual and Field Guide. The Contractor agrees to alter the Program procedures in accordance with a SG, SN or other instructions.

The Contractor agrees to abide by changes in the NH WAP as prepared by the Department and further agrees to perform Weatherization Program services in a manner that will successfully interact with utility administered energy efficiency programs for low-income households in order to provide the best services for New Hampshire's low-income households.

2. The contract period, to be known as Program Year 2025 (PY25), will commence on upon approval from New Hampshire Governor and Executive Council (Governor and Executive Council), and will have a completion date of June 30, 2026.
3. Contractor must provide the Department with a budget for the use of NH WAP funds before any reimbursement for weatherization work will be paid by the Department.
4. In PY25, Contractor agrees to complete weatherization services on 37 dwelling units according to the standards outlined in the most recent NH Weatherization Policies and Procedures Manual and Field Guide.
 - (a) Weatherization Services are intended to increase the energy efficiency of the home, and to improve the home's comfort and safety. A certified energy auditor will first perform a NH WAP energy audit on the home using scientific test equipment. Specific energy conservation measures and heating source repairs will then be implemented in order of priority and cost effectiveness. This integrated activity is carried out in accordance with provisions and procedures outlined in the most recent NH Policies and Procedures Manual and Field Guide.
 - (b) The minimum number of dwelling units and the amount of funds to be expended shall conform to the provisions of this contract. Deviations of more than 20%

from expected dwelling unit goals in any given quarter may result in a reduction of the contract amounts and a reallocation of funds to other Contractors.

5. In accordance with the U.S. DOE's "Quality Work Plan" (QWP) and the provisions of Weatherization Program Notice (WPN) 15-4 <https://www.energy.gov/eere/wap/downloads/wpn-15-4-quality-work-plan-requirement-update>) and as modified in WPN 22-4 (Weatherization Program Notice 22-4: Quality Work Plan Requirement Update | Department of Energy), beginning April 1, 2015, Contractor must have regular and reliable access to properly trained and certified Quality Control Inspector(s), available as either staff or Contractors, able to fully function in that capacity. This contract provides funding for continued training and technical assistance sufficient to allow the Contractor to secure and maintain the skilled personnel necessary to meet the requirements of WPN 15-4 and WPN 22-4.
6. All work performed under the WAP in New Hampshire, using federal money from any WAP program year, must meet the minimum specifications defined in the U.S. Department of Energy's "Quality Work Plan" (QWP) and the associated Standard Work Specifications (SWS). Details are presented in the SWS for Home Energy Upgrades referred to in U.S. DOE Weatherization Program Notice 15-4 and updated in Weatherization Program Notice 22-4, as well as in the NH WAP's Field Guide, 2021 Edition, which governs how WAP energy conservation measures (ECMs) are to be implemented. The Contractor must ensure, and be able to document for the Department, that all staff and Contractors who perform Weatherization work in PY23 are properly trained and certified for that work and have been informed that their work must meet the requirements of the SWS or dwelling units will not be considered complete and reimbursement will not occur.

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the Services, the Department agrees to pay Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties in total, the sum of:

\$652,482	(which hereinafter is referred to as the "Contracted Amount"), of which
\$ 59,299	may be expended for Administration,
\$ 54,900	may be expended for Training & Technical Assistance,
\$ 68,482	may be expended for Health & Safety measures,
\$ 45,655	may be expended for Energy Audits,
\$ 22,827	may be expended for Final Inspections,
\$ 81,736	may be expended for Readiness measures,
\$319,583	(the balance), to be spent on weatherization activities (Program Activity)
and;	
\$ 63,917	will be issued as a cash advance.

1. Drawdowns from the total contracted amount will be paid to the Contractor only after written documentation of cash need is submitted to the Department. Disbursement of the contracted amount shall be made in accordance with the procedures established by the State and 2 CFR 200.305(b) on an advance basis; limited to minimum amounts needed; and be timed to be in accordance with the actual, immediate cash requirements of the Contractor in carrying out the purpose of the program.
2. The Contractor must make timely payments to sub-Contractors in accordance with the contract provisions.
3. Contractor shall submit a payment request to the Department for each month of the contract period. Payment requests from Contractor shall be received at the Department no later than the 15th day of each month, or the first business day following the 15th day.
4. Administrative costs are provided to cover a specified number of unit completions at minimal standards. Administrative funds may be pro-rated by the Department if production unit completions do not meet expected production goals.
5. The Department may, as a function of its administrative oversight, modify contracted budget amounts as necessary to ensure the efficient operation of the NH WAP as long as these modified expenditures do not exceed the Contracted Amount total as specified above.
6. All obligations of the Department, including the continuance of any payments, are contingent upon the availability and continued appropriation of Federal funds for the services to be provided.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT D

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

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS
ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
U.S. DEPARTMENT OF EDUCATION - CONTRACTORS
U.S. DEPARTMENT OF AGRICULTURE - CONTRACTORS
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF ENERGY**

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

Kirk Stone, Weatherization Program Manager,
New Hampshire Department of Energy, 21 South Fruit Street, Suite 10, Concord, NH 03301

- (A) The Contractor 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 Contractor'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 Contractor'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;

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

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
U.S. DEPARTMENT OF EDUCATION - CONTRACTORS
U.S. DEPARTMENT OF AGRICULTURE - CONTRACTORS
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF ENERGY**

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

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties
40 Pine Street, Manchester, NH 03103

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

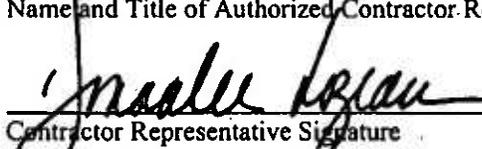
Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties Open G&C approval through June 30, 2026

Contractor Name

Period Covered by this Certification

Donna Lee Lozeau, Chief Executive Officer

Name and Title of Authorized Contractor Representative


Contractor Representative Signature

4/28/2025
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT E

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

CERTIFICATION REGARDING LOBBYING

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
U.S. DEPARTMENT OF EDUCATION - CONTRACTORS
U.S. DEPARTMENT OF AGRICULTURE - CONTRACTORS
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF ENERGY

Programs (indicate applicable program covered):
Low-Income Home Energy Assistance Program
Weatherization Assistance Program
State Energy Program

Contract Period: Upon G&C approval through June 30, 2026

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

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
(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 no less than \$10,000 and not more than \$100,000 for each such failure.

Contractor Representative Signature (handwritten signature)

Donnalee Lozeau, Chief Executive Officer
Contractor's Representative Title

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties
Contractor Name

Date 4/28/2025

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Instructions for Certification

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the Department 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 the Department 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, may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the Department 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 the Department.
- (7) The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by the Department, 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, the Department may terminate this transaction for cause or default.

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

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

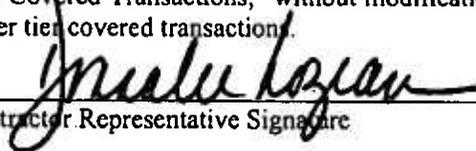
- (11) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (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 (l) (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.
- (12) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

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

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

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

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


Contractor Representative Signature

Donnalee Lozeau, Chief Executive Officer
Contractor's Representative Title

Southern New Hampshire Services, Inc dba Community Action Partnership Hillsborough and Rockingham Counties

Contractor Name

Date

4/28/2025

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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


Contractor Representative Signature

Donnalee Lozeau, Chief Executive Officer
Contractor's Representative Title

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties
Contractor Name

4/28/2025
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT H

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

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee.

The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this application the applicant/Contractor certifies that it will comply with the requirements of the Act.

The applicant/Contractor further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all subcontractors shall certify accordingly.


Contractor Representative Signature

Donnalee Lozeau, Chief Executive Officer
Contractor's Representative Title

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties
Contractor Name

4/28/2025
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT I

**U.S. Department of Energy
Assurance of Compliance Nondiscrimination in Federally Assisted Programs**

OMB Burden Disclosure Statement

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Office of Information Resources Management Policy, Plans, and Oversight, Records Management Division, HR-422 - GTN, Paperwork Reduction Project (1910-0400), U.S. DOE, 1000 Independence Avenue, S.W., Washington, DC 20585; and to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties, (Hereinafter called the "Contractor") HEREBY AGREES to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Section 16 of the Federal Energy Administration Act of 1974 (Pub. L. 93-275), Section 401 of the Energy Reorganization Act of 1974 (Pub. L. 93-438), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284), the Department of Energy Organization Act of 1977 (Pub. L. 95-91), the Energy Conservation and Production Act of 1976, as amended, (Pub. L. 94-385) and Title 10, Code of Federal Regulations, Part 1040. In accordance with the above laws and regulations issued pursuant thereto, the Contractor agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Contractor receives Federal assistance from the U.S. DOE.

Applicability and Period of Obligation

In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Contractor by the U.S. DOE, this assurance obligates the Contractor for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Contractor for the period during which it retains ownership or possession of the property. In all other cases, this assurance obligates the Contractor for the period during which the Federal assistance is extended to the Contractor by the U.S. DOE.

Employment Practices

Where a primary objective of the Federal assistance is to provide employment or where the Contractor's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by the Department, the Contractor agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance

The Contractor shall require any individual, organization, or other entity with whom it subcontracts, sub-grants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the sub-recipient shall be required to sign a written assurance form;

however, the obligation of both recipient and sub-recipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records

The Contractor agrees to compile and maintain information pertaining to programs or activities developed as a result of the Contractor's receipt of Federal assistance from the U.S. DOE. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program; and (6) any additional written data determined by the U.S. DOE to be relevant to the obligation to assure compliance by recipients with laws cited in the first paragraph of this assurance.

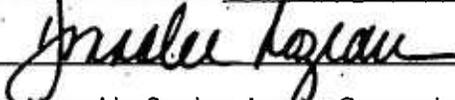
The Contractor agrees to submit requested data to the U.S. DOE regarding programs and activities developed by the Contractor from the use of Federal assistance funds extended by the U.S. DOE. Facilities of the Contractor (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Contractor's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of the U.S. DOE specifically authorized to make such inspections. Instructions in this regard will be provided by the Director, Office of Civil Rights, U.S. Department of Energy.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Contractors by the U.S. DOE, including installment payments on account after such data of application for Federal assistance which are approved before such date. The Contractor recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Contractor, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Contractor.

Contractor Certification

The Contractor certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Contractor upon written request to the Department).

Representative Name and Title: Donna Lee Lozeau, Chief Executive Officer

Signature:  Date: 4/28/2025

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties
40 Pine Street, Manchester, NH 03103
603-668-8010

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

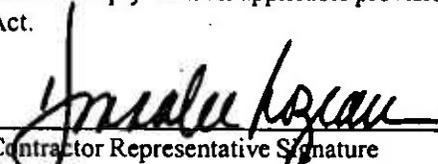
In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / ALN 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 (UEI #)
- 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 Subaward 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 Department and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

 Donnalee Lozeau, Chief Executive Officer
 Contractor Representative Signature Authorized Contractor Representative Name & Title

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties 4/28/2025
 Contractor Name Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT J

FORM A

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

1. The UEI number for your entity is: HLNJBCYDGV3

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, subgrants, and/or cooperative agreements?

 NO YES

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

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

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

 NO YES

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

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

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

Name: _____ Amount: _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT K

CERTIFICATION REGARDING BUILD AMERICA, BUY AMERICA (Buy America) COMPLIANCE

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the Build America, Buy America Act (Buy America) Pub. L. No. 117-58, §§ 70901-52 under the Infrastructure Investment and Jobs Act (IIJA), Pub. L. No. 117-58, as well as the *Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure* memorandum from the Office of Management and Budget (OMB) dated April 18, 2022, and further OMB or U.S. DOE guidance once issued.

Buy America seeks to strengthen Made in America Laws and bolster America's industrial base, protect national security, and support high-paying jobs. Buy America requires that the Department and the Contractors of federal funding shall ensure that "none of the funds made available for a Federal financial assistance program for infrastructure, including each deficient program, may be obligated for a project unless all of the iron, steel, manufactured products, and construction materials used in the project are produced in the United States."

Definitions:

Infrastructure includes, at a minimum, the structures, facilities, and equipment for, in the United States:

- Roads, highways, and bridges;
- Public transportation;
- Dams, ports, harbors, and other maritime facilities;
- Intercity passenger and freight railroads;
- Freight and intermodal facilities;
- Airports;
- Water systems, including drinking water and wastewater systems;
- Electrical transmission facilities and systems;
- Utilities;
- Broadband infrastructure;
- Buildings and real property; and
- Facilities that generate, transport, and distribute energy.

Further, the "infrastructure" in question must either be publicly owned or serve a public function; privately owned infrastructure that is not open to the public, such as a personal residence, is not considered "infrastructure" for purposes of this requirement. In cases where the "public" nature of the infrastructure is unclear, the Contractor should contact the Department. The Department will consult with the U.S. DOE which will render a determination.

Project means the construction, alteration, maintenance, or repair of infrastructure in the United States.

Construction Materials includes an article, material, or supply – other than an item of primarily iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives – that is, or consists primarily of:

- Non-ferrous metals;
- Plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables);
- Glass (including optic glass);
- Lumber; or
- Drywall.

Domestic content procurement preference means and refers to the same thing as "Buy America Preference." These terms mean all iron and steel used in the project are produced in the United States; the manufactured products used in the project are produced in the United States; or the construction materials used in the project are produced in the United States.

Buy America Preference:

None of the funds provided under this grant to the Contractor may be used for a project for infrastructure unless:

1. All iron and steel used in the project are produced in the United States – this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
2. All manufactured products used in the project are produced in the United States – this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
3. All construction materials are manufactured in the United States – this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America Preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought into the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America Preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

The Contractor and its subcontractor, subgrantee, or other person, firm, or corporation, will provide the best available documentation illustrating compliance with the Buy America Preference. The Department reserves the right to request additional information from the Contractor to further demonstrate compliance with the Buy America preference. Compliance may be met by providing the following:

1. A written statement from the manufacturer demonstrating that the iron, steel, manufactured products, or construction materials purchased from that manufacturer were produced in the United States.
2. Photographic evidence that the iron, steel, manufactured products, or construction materials were produced in the United States.
3. Other documentation pre-approved by the Department.

Waivers:

When necessary, the Contractor may seek a waiver from the Buy America Preference requirements. Any issued waiver is made by the U.S. DOE. The Contractor must contact the Department with its intent to seek a waiver from the Buy America Preference requirements. The Department will submit the waiver request on behalf of the Contractor to U.S. DOE. Requests to waive the application of the Buy America Preference must be in writing. Waiver requests are subject to public comment periods of no less than 15 days, as well as review by the OMB. Current timeframe estimate from request to approval is 45-60 days.

Waivers must be based on one of the following justifications:

1. Applying the Buy America Preference would be inconsistent with the public interest (Public Interest);
2. The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality (Nonavailability); or

3. The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent (Unreasonable Cost).

Requests to waive the Buy America Preference must include the following:

- Waiver type (Public Interest, Nonavailability, or Unreasonable Cost);
- Recipient name and Unique Entity Identifier (UEI);
- A detailed justification as to how the non-domestic item(s) is/are essential to the project;
- A certification that the Contractor made a good faith effort to solicit bids for domestic products supported by terms included in requests for proposals, contracts, and non-proprietary communications with potential suppliers;
- Total estimated project cost, with estimated Federal share and recipient cost share breakdowns;
- Total estimated infrastructure costs, with estimated Federal share and recipient cost share breakdowns;
- A brief description of the project, its location, and the specific infrastructure involved;
- List and description of iron or steel item(s), manufactured goods, and/or construction material(s) the recipient seeks to waive from the Buy America Preference, including name, cost, country(ies) of origin, and relevant PSC and NAICS codes for each;
- A justification statement – based on one of the applicable justifications outlined above—as to why the items in question cannot be procured domestically, including the due diligence performed (e.g., market research, industry outreach) by the recipient to attempt to avoid the need for a waiver. This justification may cite, if applicable, the absence of any Buy America-compliant bids received for domestic products in response to a solicitation; and
- Anticipated impact to the project if no waiver is issued.

The U.S. DOE and the Department may request, and the Contractor must provide, additional information for consideration of this waiver. The U.S. DOE's final determination regarding approval or rejection of the waiver request may not be appealed.

	Donnalee Lozeau, Chief Executive Officer Authorized Contractor Representative Name & Title
Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties	4/28/2025
Contractor Name	Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT L

CERTIFICATION REGARDING NHPA and NEPA COMPLIANCE

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of the National Environmental Policy Act (NEPA) 42 U.S.C. §4321 et seq., rules promulgated thereunder (40 CFR Parts 1500-1508), guidance documents issued by the Office of Management and Budget or the U.S. DOE, the Department executed Historic Preservation Programmatic Agreement, and U.S. DOE Office of Energy Efficiency and Renewable Energy (EERE) NEPA Determination GFO-WAP-ARLD2025A (NEPA Determination-WAP25).

The Contractor agrees to assure compliance with Section 106 of the National Historic Preservation Act (NHPA) and the Department executed Historic Preservation Programmatic Agreement prior to authorizing the use of funds.

The Contractor agrees that it will not fund activities that are not "Allowable Activities" pursuant to the National Environmental Policy Act (NEPA) Determination-WAP25.

Allowable activities for WAP annual formula, Weatherization Readiness, and PVE funds include:

1. Administrative activities associated with management of the designated Weatherization Office and management of programs and strategies in support of weatherization activities.
2. Development and implementation of training programs and strategies for weatherization effort, including initial home energy audits, final inspections, and client education.
3. Purchase of vehicles and equipment needed for administrative activities, training activities, weatherization energy audits, installation of measures indicated below, and quality control inspections.
4. Weatherization activities, provided that projects apply the restrictions of each State's programmatic agreement with their State Historic Preservation Office (SHPO), are installed in existing buildings, are appropriately sized, and are covered by Appendix A of 10 CFR 440 and/or approved as part of the energy audit approval procedures and material approval process, and limited to:
 - a. Energy Conservation Measures- including purchase and installation of measures, as applicable
 - i. Building Shell Measures:
 1. Attic/Roof Insulation.
 2. Wall Insulation.
 3. Foundation Insulation.
 4. Air Sealing/Infiltration Reduction.

5. Window replacement and treatments, such as, window film, awnings and solar screens.
 6. Door replacement and treatments such as, storm door, window film, solar screens.
- b. Mechanical Measures
- i. Clean, tune, repair, or replace heating and/or cooling systems including switching fuel source.
 - ii. Install duct and distribution system insulation
 - iii. Seal ducts and distribution systems
 - iv. Install programmable thermostats
 - v. Repair/replace domestic water heaters, including switching fuel source.
 - vi. Install domestic hot water heater tank and pipe insulation
- c. Electric and Water Measures
- i. Install efficient light sources
 - ii. Install low-flow showerheads, aerators, and toilets
 - iii. Replace inefficient refrigerators and freezers with energy-efficient models

5. Energy-related health and safety measures per the most recently approved U.S. DOE Weatherization Assistance Program Guidance, currently Weatherization Program Notice (WPN) 22-7 provided that activities adhere to the requirements of the respective Recipients' U.S. DOE executed Historic Preservation Programmatic Agreement, occur in existing buildings, and are limited to:

- a. Air-Conditioning, Heating Systems, and Combustion Appliances
- i. Replace, repair, or install primary heating systems when existing primary heating systems are unsafe, inoperable, or nonexistent.
 - ii. No U.S. DOE-funded weatherization work is permitted if the completed dwelling unit will be heated with an unvented combustion space heater as the primary heat source. The primary heat source must be replaced with a vented unit prior to or by weatherization. The replacement unit must be sized to heat the entire dwelling unit.
 - iii. Unsafe secondary units, including space heaters, must be repaired, or removed and disposed of, or deferral is required. Secondary unvented space heaters are considered unsafe if they:
 1. are not listed and labeled as meeting ANSI Z21.11.2;
 2. have an input rating of more than 40,000 BTU/hour; or are in a bedroom and have an input rating of more than 10,000 BTU/hour;
 3. are in a bathroom and have an input rating of more than 6,000 BTU/hour;
 4. are operating in an unsafe manner (e.g., high carbon monoxide (CO) readings, too close to combustible materials, lack sufficient combustion air volume);
 5. or are not permitted by the Authority Having Jurisdiction (AHJ)
 - iv. The Department's Contractor must comply with the Manufactured Home Construction and Safety Standards which mandates that:
 1. All fuel-burning appliances in manufactured homes except: ranges, ovens, illuminating appliances, clothes dryers, solid fuel-burning

- v. Limited encapsulation or removal of suspected ACM on small surfaces (pipes, ductwork, furnaces, other small, covered surfaces, etc.) by an appropriately trained asbestos control professional if necessary to safely weatherize the dwelling.
- c. **Biologicals and Unsanitary Conditions**
 - i. Limited remediation of conditions that may lead to or promote biological concerns and unsanitary conditions (e.g., repairing leaking sewage pipe)
 - ii. Limited cleaning of the workspace to protect the health and safety of workers and occupants
- d. **Building Structure and Roofing**
 - i. Minor repairs to building structure or roofs
- e. **Code Compliance**
 - i. Correction of preexisting code compliance issues triggered by weatherization measures being installed in a specific room or area of the home.
- f. **Electrical**
 - i. Provide sufficient over-current protection and damming prior to insulating building components containing knob and tube wiring, as required by the AHJ.
 - ii. Minor electrical repairs (e.g., junction box covers, improper splices) to protect the occupant or workers from electrical hazards within the living area or in the immediate area where weatherization activities will occur
- g. **Fuel Leaks**
 - i. When a gas leak is found on the utility side of service, the utility service must be contacted, work must be temporarily halted, and the leak must be repaired before work may proceed.
 - ii. Fuel leaks that are the responsibility of the occupant (vs. the utility) must be repaired before installing weatherization measures in the home
 - iii. Replacement or repair of leaking bulk fuel tanks and/or lines if connected systems will remain after weatherization.
 - iv. Replacement of flexible appliance gas connectors that are not compliant with current fuel gas codes
- h. **Gas Ovens/Stovetops/Ranges**
 - i. Limited cleaning or repair of ovens/ranges/stovetops
 - ii. Limited replacement of unsafe gas ovens/ranges/stovetops
- i. **Hazardous Materials**
 - i. Hazardous Waste Materials generated by weatherization work (e.g., refrigerant, asbestos, lead, mercury, CFL lighting bulb/ballasts, etc.) must be disposed of according to all local and federal laws, regulations, and guidelines, as applicable.
 - ii. Limited removal of pollutants that pose a risk to workers is required (e.g., flammable liquids, hazardous chemicals, and other air pollutants)
 - iii. Limited removal of pollutants that pose a risk to the occupant
- j. **Injury Prevention of Occupants**
 - i. Minor repairs and installations (e.g., repairing stairs, replacing handrails, etc.)

fireplaces and solid fuel burning stoves, must be installed to provide for the complete separation of the combustion system from the interior atmosphere of the manufactured home (i.e., to draw their combustion air from outside), and be vented to outside the dwelling.

2. All appliances installed by weatherization in manufactured homes must meet these standards, including secondary heating sources. No unvented fuel-burning space heating appliances may remain in a MH after weatherization under any circumstances. If an occupant will not allow the removal of an unsafe combustion appliance from the home, deferral is required.
 3. Repair or replace combustion gas venting to ensure proper combustion gas venting to outside the dwelling for all combustion appliances, including but not limited to gas dryers and refrigerators, furnaces, vented space heaters, and water heaters.
- v. If weatherization installs an appliance that is vented into a masonry chimney, the chimney must be lined in compliance with the International Fuel Gas Code (IFGC) or local AHJ if more stringent.
 - vi. Install adequate combustion air for all combustion appliances left after weatherization.
 - vii. If permits are required for heating/cooling system work, they must be secured and are a program operation cost if the installation is an ECM or may be included in the health and safety (H&S) cost if installed as a H&S measure.
 - viii. If unsafe conditions relating to existing combustion appliances require remediation to safely perform weatherization and cannot be remedied by repair or tuning, replacement is an allowable H&S measure unless prevented by other guidance herein.
 - ix. Documentation justifying the replacement with a cost comparison between replacement and repair must be maintained in the client file
 - x. Replace, repair, or install primary air conditioning in homes where current occupants meet Contractor's definition of "at-risk".
 - xi. Minor repairs on electric space heaters
 - xii. Repair or removal of primary and secondary solid fuel heating appliances.
 - xiii. Replacement of unsafe primary solid fuel heating appliances.
- b. Asbestos
- i. When suspected friable Asbestos Containing Materials (ACM) are present, including vermiculite, assume they contain asbestos and take precautionary measures to prevent disturbing it during the audit and work unless testing determines otherwise.
 - ii. Identifying and managing suspected ACM that provides for reasonable and necessary precautions to prevent asbestos contamination in the home.
 - iii. Addressing blower door testing where suspected friable ACM is present (as defined by EPA), including vermiculite.
 - iv. Temporary removal and reinstallation of ACM siding to perform an ECM (e.g., wall insulation).

- k. **Lead Based Surface Coverings**
 - i. Comply with EPA's Lead; Renovation, Repair and Painting Program (RRP) rules when working in pre-1978 housing unless testing confirms the work area to be lead free.
 - ii. Testing to determine the presence of lead on surfaces that will be disturbed by WAP measure installation is allowed with EPA-approved testing methods.
- l. **Mold and Moisture**
 - i. Limited water damage repairs that can be addressed by weatherization workers are allowed when necessary to weatherize the home and to ensure the long-term stability and durability of the measures
 - ii. Source control (i.e., correction of moisture and mold creating conditions) when necessary, to weatherize the home and to ensure the long-term stability and durability of the measures. Source control is independent of latent damage and related repairs. Source control includes, but is not limited to site drainage, gutters, down spouts, extensions, flashing, sump pumps, dehumidifiers, landscape, leaking roofs, vapor retarders, moisture barriers, etc.
 - iii. Window and door repairs to resolve a bulk water intrusion issue that is the cause of visible biological growth and in compliance with the most current Incidental Repair program notice (WPN 19-5)
- m. **Pests**
 - i. Limited pest removal is allowed only where infestation would prevent weatherization
 - ii. Screening of windows and points of access and incorporating pest exclusion into air sealing practices to prevent intrusion
- n. **Radon**
 - i. Cover exposed dirt floors within the pressure/thermal boundary with a sealed soil gas retarder
 - ii. Cover sump well/pits with airtight covers
 - iii. Implement ventilation as required by ASHRAE 62.2-2016
 - iv. In homes where radon may be present, work scope may include additional precautionary measures based on EPA Healthy Indoor Environment Protocols for Home Energy Upgrades.
 - v. Other precautions may include, but are not limited to, sealing any observed floor and/or foundation penetrations, isolating the basement from the conditioned space, and ensuring crawl space venting is installed and operable.
- o. **Safety Devices; Smoke and Carbon Monoxide Alarms, Fire Extinguishers**
 - i. Install CO alarms in every home where alarms are not present or are inoperable in compliance with ASHRAE 62.2- 2016 which references NFPA 720 (note: NFPA 720 has been incorporated into NFPA 72)
 - ii. Install smoke alarms where the AHJ requires them if alarms are not present or are inoperable.
 - iii. Replace functional smoke alarms and carbon monoxide alarms if they are beyond the manufacturer's stated lifetime (usually 10 years).

- iv. Replace functional smoke or CO alarms batteries if designed to be replaceable.
- v. Provide fire extinguishers where solid fuel burning equipment is present.
- p. Ventilation and Indoor Air Quality
 - i. Install ventilation as required by ASHRAE 62.2 - 2016.
- q. Water Heaters
 - i. Limited case-by-case replacement of water heaters if the water heater poses a life-safety risk to occupants (e.g., leaking primary tank, high CO measurements).
 - ii. Minor safety repairs of water heaters (e.g., temperature and pressure valve piping, backflow prevention devices, expansion tanks)
 - iii. Replace, repair, or install primary water heater heaters when existing primary water heater is unsafe, inoperable, or nonexistent
- r. Worker Safety
 - i. Minor repairs and installations (e.g., repairing stairs, replacing handrails, etc.) are allowable when necessary to safely weatherize the dwelling.
 - ii. Equipment purchases to protect the health and safety of the worker (e.g., Personal Protective Equipment (PPE), jobsite cleaning supplies)

6. Incidental and necessary minor energy-related repairs and replacements provided that activities adhere to the requirements of the respective Recipients' U.S. DOE executed Historic Preservation Programmatic Agreement, occur in existing buildings, and are limited to:

- a. Repair/replace damaged windows and doors
- b. Minor roof repairs- limited to replacing/fixing decking material and roof material.
- c. Interior and exterior wall repairs
- d. Ceiling repairs
- e. Floor repairs
- f. Foundation or subspace (crawl space) repairs
- g. Exterior drainage repairs limited to gutter repair or replacement, and/or grading adjacent to the perimeter of the foundation not to extend more than 3 feet from the foundation
- h. Plumbing repairs
- i. Electrical repairs

7. Installation of solar photovoltaic (PV) and solar hot water heating systems provided that activities adhere to the requirements of the respective Recipients; U.S. DOE executed historic Preservation Programmatic Agreement, occur in or on existing buildings, and are limited to:

- a. PV systems would be appropriately sized and would not exceed 60 kW and/or
- b. Solar hot water heating systems would be appropriately sized and would not exceed 200,000 BTU/HR
- c. Systems would be roof mounted or attached to structure
- d. Battery storage, if applicable, would be inside structure (e.g. inside a garage), or attached to outside of structure

8. Allowable activities under the Weatherization Readiness Funds (WRF) are designated for use by Contractors in addressing structural and health and safety issues. This funding is

anticipated to reduce the frequency of deferred homes that require other services, outside the scope of weatherization, before the weatherization measures can be installed provided that activities adhere to the requirements of the respective Recipients' U.S. DOE executed Historic Preservation Programmatic Agreement, are installed in or on existing buildings, and are limited to:

- a. Repair/replace damaged windows and doors.
- b. Minor electrical and plumbing repairs.
- c. Roof repairs or replacement including replacing decking material and roof, and/or changing roof material (e.g., shingles to metal).
- d. Interior and exterior wall repairs.
- e. Ceiling repairs.
- f. Floor repairs.
- g. Foundation or subspace (crawl space) repairs.
- h. Exterior drainage repairs limited to gutter repair or replacement, and/or grading adjacent to the perimeter of the foundation not to extend more than 3 feet from the foundation.
- i. Minor plumbing repairs.
- j. Minor electrical repairs.
- k. Clean-up or remediation of lead paint, asbestos (confirmed or suspected, including vermiculite), and mold and/or moisture beyond typical scope of WAP.

No ground disturbance (beyond grading adjacent to the perimeter of the foundation not to extend more than 3 feet from the foundation), including tree removal or tree trimming, would occur for implementation for the above activities.

Activities not listed above, including ground disturbing activities (grading adjacent to the perimeter of the foundation more than 3 feet from the foundation), and tree removal, or tree trimming, are not included under the ALRD categorical exclusion and are subject to additional NEPA review and approval by the Department and U.S. DOE.

Activities that do not qualify as "Allowable Activities" as defined above are subject to additional NEPA review, which requires additional documentation and submission of an environmental questionnaire. If the Contractor wants to fund activities that do not qualify as "Allowable Activities," then Contractor agrees to notify the Department's WAP Administrator, and to seek NEPA review through the Department's WAP Administrator. Activities requiring NEPA review are not authorized for Federal funding and the Contractor may not undertake or fund those activities unless and until the U.S. DOE Contracting Officer, through the Department WAP Administrator, provides written authorization for those activities.

All activities related to hazardous material identified during a WAP job will be managed in accordance with applicable federal, state, and local requirements.

The Contractor agrees to document conformance with the Allowable Activities listed above before commencement of any project.

The Contractor agrees to complete the online U.S. DOE training on NEPA and Historic Preservation at www.energy.gov/node/4816816. Proof of complete training must be submitted to the Department WAP Administrator.


Contractor Representative Signature

Donnalee Lozeau, Chief Executive Officer
Contractor's Representative Title

Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties
Contractor Name

4/28/2025
Date

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: 0007151493



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of April A.D. 2025.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF 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: 4/7/25



Signature of Elected Officer
Name: Orville Kerr
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/25/2025

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	
INSURED Southern New Hampshire Services, Inc. PO Box 5040 Manchester NH 03108-5040		INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Ins Co NAIC # 18058 INSURER B: Midwest Employers Casualty Corp 23612 INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 25-26 All Lines w/Prof **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2670953-004	04/01/2025	04/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/PROP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/>			PHPK2670952-004	04/01/2025	04/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB905859-004	04/01/2025	04/01/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	R02587HCHS2025-01 (3a.) NH	01/01/2025	01/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Professional Liability			PHPK2670953-004	04/01/2025	04/01/2026	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

CANCELLATION

NH Department of Energy 21 South Fruit Street Concord NH 03301	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, INC.
AND AFFILIATE

**COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED JULY 31, 2024 AND 2023
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, 2024 AND 2023**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of 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, 2024 and 2023, 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 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, 2024 and 2023, 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 31, 2025, 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.

Dover, New Hampshire
March 31, 2025

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**COMBINED STATEMENTS OF FINANCIAL POSITION
JULY 31, 2024 AND 2023**

ASSETS

	<u>2024</u>	<u>2023</u>
CURRENT ASSETS		
Cash	\$ 9,539,517	\$ 10,382,755
Investments	9,456,835	10,089,918
Grants receivable	4,269,703	4,657,945
Accounts receivable	836,027	1,075,088
Prepaid expenses	189,485	311,983
	<u>24,291,567</u>	<u>26,517,689</u>
Total current assets		
PROPERTY		
Land	4,166,475	4,060,574
Buildings and improvements	18,071,076	14,624,467
Vehicles and equipment	1,644,351	1,748,567
Total property	<u>23,881,902</u>	<u>20,433,608</u>
Less: accumulated depreciation	<u>6,907,196</u>	<u>6,392,579</u>
Property, net	<u>16,974,706</u>	<u>14,041,029</u>
OTHER ASSETS		
Restricted cash	<u>530,820</u>	<u>500,770</u>
TOTAL ASSETS	<u>\$ 41,797,093</u>	<u>\$ 41,059,488</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	\$ 91,766	\$ 87,597
Accounts payable	1,291,035	2,053,707
Accrued payroll and related expenses	2,310,624	1,952,587
Accrued compensated absences	405,259	421,706
Other liabilities	299,675	235,052
Refundable advances	1,056,760	2,209,618
Tenant security deposits	80,712	82,007
	<u>5,535,831</u>	<u>7,042,274</u>
Total current liabilities		
LONG TERM LIABILITIES		
Long term debt, less current portion shown above	<u>1,309,061</u>	<u>1,389,230</u>
Total liabilities	<u>6,844,892</u>	<u>8,431,504</u>
NET ASSETS		
Without donor restrictions	<u>34,952,201</u>	<u>32,627,984</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 41,797,093</u>	<u>\$ 41,059,488</u>

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**COMBINED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
REVENUES, GAINS AND OTHER SUPPORT		
Grant revenue	\$ 40,037,178	\$ 110,665,844
Program service fees	754,401	804,331
Local funding	277,042	192,419
Rental income	930,124	1,134,229
Gifts and other contributions	297,407	286,973
Interest and dividend income	293,616	463,090
Realized loss on investments	(109,036)	-
Unrealized Gain (loss) on investments	895,857	(60,130)
Miscellaneous	262,632	160,034
In-kind contributions	3,634,310	1,406,827
Forgiveness of debt	-	440,000
Gain (loss) on disposal of property	(42,374)	495,109
	<u>47,231,157</u>	<u>115,988,726</u>
EXPENSES		
Program services		
Child development	13,361,608	10,344,050
Community services	1,719,902	1,380,399
Economic and workforce development	4,159,088	5,576,367
Energy	15,983,329	21,055,560
Language and literacy	202,317	217,448
Housing and homeless	1,089,085	65,332,498
Nutrition and health	2,078,468	2,206,763
Special projects	2,008,413	2,031,500
Volunteer services	130,692	119,653
SNHS Management Corporation	2,135,197	2,726,036
	<u>42,868,099</u>	<u>110,990,274</u>
Supporting activities		
Management and general expense	<u>2,038,841</u>	<u>2,078,577</u>
	<u>44,906,940</u>	<u>113,068,851</u>
CHANGE IN NET ASSETS	2,324,217	2,919,875
NET ASSETS, BEGINNING OF YEAR	<u>32,627,984</u>	<u>29,708,109</u>
NET ASSETS, END OF YEAR	<u>\$ 34,952,201</u>	<u>\$ 32,627,984</u>

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JULY 31, 2024**

EXPENSES	Program Services						
	Child Development	Community Services	Economic and Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 5,682,528	\$ 683,139	\$ 1,359,974	\$ 2,225,179	\$ 153,860	\$ 305,367	\$ 828,916
Payroll taxes	427,885	50,321	102,144	168,885	9,928	23,053	62,652
Fringe benefits	1,269,938	97,327	249,982	545,182	7,603	61,141	167,826
Workers compensation insurance	56,257	3,503	1,496	8,384	2,135	356	12,306
Unemployment	28,411	3,316	6,800	11,163	769	1,517	4,146
Retirement benefits	377,365	63,800	104,471	126,947	1,281	17,244	45,474
Consultant and contractual	61,596	408,393	215,830	1,384,552	597	49,282	10,820
Travel and transportation	90,475	10,773	28,630	65,243	213	1,275	47,720
Conferences and meetings	-	23,827	1,931	8,323	-	-	1,415
Occupancy	689,746	150,334	479,230	144,818	7,350	12,782	68,364
Advertising	85,249	10,262	7,153	1,386	-	-	-
Supplies	249,114	18,592	5,061	103,346	11,668	6,435	307,630
Equipment rentals and maintenance	28,833	9,837	1,399	59,413	828	204	1,099
Insurance	28,953	72,643	3,303	36,203	-	5,928	5,580
Telephone	71,022	20,988	31,413	40,115	3,896	17,200	85,266
Postage	898	-	141	38,986	-	18	2,321
Printing and publications	2,600	6,877	-	-	-	-	-
Subscriptions	-	-	-	-	-	-	-
Program support	-	178,285	-	45,429	-	5,404	-
Interest	6,265	-	-	-	-	-	-
Depreciation	255,012	122,305	26,241	6,143	1,968	7,947	4,238
Assistance to clients	250,501	16,809	1,488,432	10,952,537	-	586,715	427,197
Other expense	194,395	10,855	54,383	80,380	168	569	4,181
Miscellaneous	11,777	1,433	3,604	2,556	53	304	5,209
In-kind expenses	3,634,310	-	-	-	-	-	-
SUBTOTAL	13,483,130	1,943,519	4,171,618	16,055,130	202,317	1,102,739	2,062,160
Eliminations	(121,522)	(223,617)	(12,530)	(71,801)	-	(13,654)	(13,892)
TOTAL EXPENSES	\$ 13,361,608	\$ 1,719,902	\$ 4,159,088	\$ 15,983,329	\$ 202,317	\$ 1,089,085	\$ 2,078,468

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, 2024

EXPENSES	Program Services			Total Program Services	Support Services	2024 Total
	Special Projects	Volunteer Services	SNHS Management Corporation		Management and General	
Payroll	\$ 87,778	\$ 79,798	\$ 539,999	\$ 11,928,538	\$ 1,335,532	\$ 13,262,070
Payroll taxes	6,714	5,476	42,730	899,788	96,953	996,741
Fringe benefits	1,871	22,982	85,311	2,508,963	157,340	2,668,303
Workers compensation insurance	298	88	4,248	89,051	2,602	91,653
Unemployment	439	399	2,403	59,363	6,700	66,063
Retirement benefits	7,483	5,696	45,140	794,881	129,116	923,997
Consultant and contractual	1,808,222	343	90,132	4,029,787	172,124	4,201,891
Travel and transportation	6,147	7,756	43,609	301,841	5,190	307,031
Conferences and meetings	7,412	-	28,078	70,786	649	71,635
Occupancy	12,000	-	596,010	2,180,634	57,121	2,217,755
Advertising	-	-	1,845	85,895	-	85,895
Supplies	518	1,824	46,796	751,084	33,209	784,293
Equipment rentals and maintenance	2,239	-	19,527	123,379	8,148	131,527
Insurance	2,664	1,782	55,324	212,360	4,288	216,648
Telephone	3,360	3,027	28,769	305,056	15,248	320,302
Postage	-	465	826	43,653	11,675	55,328
Printing and publications	-	-	-	9,477	-	9,477
Subscriptions	-	600	875	1,475	89	1,564
Program support	148,174	-	99,388	476,680	-	476,680
Interest	-	-	42,841	49,106	-	49,106
Depreciation	59,352	-	389,618	872,824	3,579	876,403
Assistance to clients	1,255	-	3,546	13,726,992	-	13,728,992
Other expense	249	-	6,950	352,110	1,405	353,515
Miscellaneous	432	476	60,709	86,553	829	87,382
In-kind expenses	-	-	-	3,634,310	-	3,634,310
SUBTOTAL	2,156,587	130,692	2,234,674	43,572,566	2,041,995	45,614,561
Eliminations	(148,174)	-	(99,477)	(704,467)	(3,154)	(707,621)
TOTAL EXPENSES	\$ 2,008,413	\$ 130,692	\$ 2,135,197	\$ 42,868,099	\$ 2,038,841	\$ 44,906,940

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**

EXPENSES	Program Services						
	Child Development	Community Services	Economic and Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
Payroll	\$ 4,887,829	\$ 531,880	\$ 2,009,063	\$ 1,938,088	\$ 203,503	\$ 1,431,041	\$ 857,455
Payroll taxes	349,470	40,180	151,587	148,475	14,563	108,338	84,713
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	5,485	549	2,892	2,388
Retirement benefits	342,791	48,717	153,650	119,927	5,789	67,838	58,784
Consultant and contractual	50,990	274,728	300,288	1,347,342	878	1,154,158	12,482
Travel and transportation	92,430	16,212	48,501	46,755	188	2,611	32,891
Conferences and meetings	-	14,430	-	9,638	-	-	830
Occupancy	706,484	153,012	508,703	138,509	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	2,488
Printing and publications	3,026	5,272	-	-	-	-	-
Subscriptions	-	-	-	696	-	-	-
Program support	6,016	110,075	-	29,932	-	-	-
Interest	6,411	-	-	-	-	-	-
Depreciation	182,997	20,841	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	26,625	-	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	1,418,060	5,586,497	21,113,876	292,240	65,357,221	2,262,193
Eliminations	(130,671)	(37,661)	(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**

EXPENSES	Program Services				Support Services	2023 Total
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
Payroll	\$ 64,397	\$ 78,563	\$ 702,669	\$ 12,504,088	\$ 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	178,241	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	5,366,781
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	1,782	51,158	160,437	10,498	170,935
Telephone	2,750	3,751	31,762	337,390	17,767	355,157
Postage	-	665	718	59,481	11,475	70,956
Printing and publications	-	-	-	8,298	-	8,298
Subscriptions	-	0	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 STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,324,217	\$ 2,919,875
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	876,403	719,153
Loss (gain) on disposal of property	42,374	(495,109)
Unrealized loss (gain) on investments	(895,857)	60,130
Realized loss on investments	109,036	-
Forgiveness of debt	-	(440,000)
Decrease (increase) in assets:		
Grants receivable	388,242	(198,982)
Accounts receivable	239,061	(125,186)
Prepaid expenses	122,498	(182,773)
Increase (decrease) in liabilities:		
Accounts payable	(722,847)	495,206
Accrued payroll and related expenses	358,037	306,419
Accrued compensated absences	(16,447)	14,581
Other liabilities	(107,650)	12,958
Refundable advances	(1,152,858)	(2,181,022)
Tenant security deposits	(1,295)	(13,750)
	<u>1,562,914</u>	<u>891,500</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property	(3,720,006)	(2,144,901)
Proceeds from disposal of property	-	709,171
Proceeds from sale of investment	1,700,000	-
Purchase of investments, reinvested dividends and capital gains	(280,096)	(453,212)
	<u>(2,300,102)</u>	<u>(1,888,942)</u>
NET CASH USED IN INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term debt	(76,000)	(72,622)
	<u>(76,000)</u>	<u>(72,622)</u>
NET CASH USED IN FINANCING ACTIVITIES		
NET DECREASE IN CASH AND RESTRICTED CASH	(813,188)	(1,070,064)
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>10,883,525</u>	<u>11,953,589</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 10,070,337</u>	<u>\$ 10,883,525</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 49,106</u>	<u>\$ 51,483</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH FINANCING ACTIVITIES		
Building Improvements in the current year in accrued expenses	<u>\$ 172,273</u>	<u>\$ -</u>
Building Improvements in the current year in accounts payable	<u>\$ 527,653</u>	<u>\$ 567,478</u>
Building Improvements in the prior year in accounts payable, paid in the current year	<u>\$ (567,478)</u>	<u>\$ -</u>
CASH AND RESTRICTED CASH		
Cash	\$ 9,539,517	\$ 10,382,755
Restricted cash	<u>530,820</u>	<u>500,770</u>
Total cash and restricted cash	<u>\$ 10,070,337</u>	<u>\$ 10,883,525</u>

See Notes to Combined Financial Statements

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

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.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE YEARS ENDED JULY 31, 2024 AND 2023

As of July 31, 2024 and 2023, the Organization had no net assets with donor restrictions.

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. All significant intercompany items and transactions have been eliminated from the basic combined financial statements.

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, 2024 and 2023.

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, 2024 and 2023.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE YEARS ENDED JULY 31, 2024 AND 2023

Accounts and Grants Receivable

All accounts and grants receivable are stated at the amount management expects to collect from balances outstanding at year-end. The Organization uses historical loss information based on the aging of receivables as the basis to determine expected credit losses from receivables and believes that the composition of receivables at year-end is consistent with historical conditions as credit terms and practices and the client base has not changed significantly. The allowance for uncollectible accounts was estimated to be zero at July 31, 2024 and 2023, respectively.

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.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

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.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Organization expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

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 85% and 95% of total revenue in the fiscal years ended July 31, 2024 and 2023, respectively.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE YEARS ENDED JULY 31, 2024 AND 2023

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, 2024 and 2023 are \$3,634,310 and \$1,406,827, 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, 2024 and 2023 was \$876,403 and \$719,153, 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.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

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

During the year ended July 31, 2024, the Organization adopted FASB ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization's financial statements.

NOTE 2. RESTRICTED CASH

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

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

NOTE 3. FAIR VALUE MEASUREMENT

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk

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, 2024 and 2023.

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 investments at fair value as of July 31:

	<u>2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Total mutual funds at fair value	<u>\$9,456,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,456,835</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

	<u>2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Total mutual funds at fair value	<u>\$10,089,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,089,918</u>

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:

	<u>2024</u>		<u>2023</u>	
	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>
Mutual Funds	<u>\$ 9,456,835</u>	<u>\$ 8,165,348</u>	<u>\$10,089,918</u>	<u>\$ 9,694,288</u>

The Organization had unrealized gains on investments of \$895,857 at July 31, 2024 and unrealized losses of \$60,130, at July 31, 2023.

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

	<u>2024</u>	<u>2023</u>
Fair value – beginning of year	\$ 10,089,918	\$ 9,696,836
Dividends and capital gains, reinvested	280,096	453,212
Withdrawals	(1,700,000)	-
Realized loss	(109,036)	-
Unrealized gain (loss)	<u>895,857</u>	<u>(60,130)</u>
Fair value – end of year	<u>\$ 9,456,835</u>	<u>\$ 10,089,918</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

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:

	<u>2024</u>	<u>2023</u>
Cash	\$ 9,539,517	\$10,382,755
Investments	9,456,835	10,089,918
Grants receivable	4,269,703	4,657,945
Accounts receivable	<u>836,027</u>	<u>1,075,088</u>
Total financial assets available within one year	<u>\$24,102,082</u>	<u>\$26,205,706</u>

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

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

NOTE 6. LONG TERM DEBT

The long term debt at July 31, 2024 and 2023 consisted of the following:

	<u>2024</u>	<u>2023</u>
<u>SNHS, Inc.</u>		
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, 2024 and 2023.	\$ 142,695	\$ 162,615

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
<u>SNHS Management Corporation</u>		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.00%. 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%.	167,790	174,800
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%.	266,628	295,423
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%.	269,514	289,789
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%.	<u>150,000</u>	<u>150,000</u>
	1,400,827	1,476,827
Less: current portion due within one year	<u>91,766</u>	<u>87,597</u>
	<u>\$ 1,309,061</u>	<u>\$ 1,389,230</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

The schedule of maturities of long term debt at July 31, 2024 is as follows:

<u>Year Ending</u> <u>July 31</u>	<u>Amount</u>
2025	\$ 91,766
2026	84,899
2027	89,564
2028	94,498
2029	99,719
Thereafter	<u>940,381</u>
Total	<u>\$ 1,400,827</u>

NOTE 7. OPERATING LEASES

The Organization leases various facilities under several operating leases. Total lease payments for the years ended July 31, 2024 and 2023 equaled \$526,222 and \$694,135, respectively. The leases expire at various times. Some of the leases contain renewal options that are contingent upon federal funding, and some contain renewal options subject to renegotiation of lease terms.

The schedule of future minimum lease payments at July 31, 2024 for the operating leases is as follows:

<u>Year Ending</u> <u>July 31</u>	<u>Amount</u>
2025	\$ 78,346
2026	22,092
2027	10,410
2028	6,000
2029	<u>6,000</u>
Total	<u>\$ 122,848</u>

Subsequent to year end the Organization entered into a 36 month operating lease for September 2024 through August 2027.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

NOTE 8. ACCRUED COMPENSATED BALANCES

At July 31, 2024 and 2023 the Organization accrued a liability for future annual leave time that its employees had earned in the amount of \$405,259 and \$421,706, 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, 2024 and 2023 was \$923,997 and \$994,266, 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. There was no forgiveness of debt recognized for the year ended July 31, 2024.

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.

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023**

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, 2024 and 2023. 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, 2024 and 2023, is as follows:

	<u>2023</u>	<u>2022</u>
Volunteer hours		
Head Start and Early	<u>\$3,634,310</u>	<u>\$1,406,827</u>
Head Start		

NOTE 13. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which were taken from the July 31, 2024 financial statements, to conform to the current year presentation.

NOTE 14. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events through March 31, 2025, 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, 2024**

	<u>SNHS, Inc.</u>	<u>SNHS Management Corporation</u>	<u>Sub-Total</u>	<u>Elimination</u>	<u>Total</u>
ASSETS					
CURRENT ASSETS					
Cash	\$ 334,660	\$ 9,204,857	\$ 9,539,517	\$ -	\$ 9,539,517
Investments	-	9,456,835	9,456,835	-	9,456,835
Grants receivable	4,253,183	16,520	4,269,703	-	4,269,703
Accounts receivable	-	836,027	836,027	-	836,027
Prepaid expenses	36,169	153,316	189,485	-	189,485
Due from related parties	4,717,065	(2,390,917)	2,326,148	(2,326,148)	-
Total current assets	<u>9,341,077</u>	<u>17,276,638</u>	<u>26,617,715</u>	<u>(2,326,148)</u>	<u>24,291,567</u>
PROPERTY					
Land	646,805	3,519,670	4,166,475	-	4,166,475
Buildings and improvements	4,848,399	13,222,677	18,071,076	-	18,071,076
Vehicles and equipment	<u>1,372,850</u>	<u>271,501</u>	<u>1,644,351</u>	-	<u>1,644,351</u>
Total property	6,868,054	17,013,848	23,881,902	-	23,881,902
Less: accumulated depreciation	<u>2,074,301</u>	<u>4,832,895</u>	<u>6,907,196</u>	-	<u>6,907,196</u>
Total property, net	<u>4,793,753</u>	<u>12,180,953</u>	<u>16,974,706</u>	-	<u>16,974,706</u>
OTHER ASSETS					
Restricted cash	<u>26,700</u>	<u>504,120</u>	<u>530,820</u>	-	<u>530,820</u>
TOTAL ASSETS	<u>\$ 14,161,530</u>	<u>\$ 29,961,711</u>	<u>\$ 44,123,241</u>	<u>\$ (2,326,148)</u>	<u>\$ 41,797,093</u>
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of long term debt	\$ 20,780	\$ 70,986	\$ 91,766	\$ -	\$ 91,766
Accounts payable	746,105	544,930	1,291,035	-	1,291,035
Accrued payroll and related expenses	399,193	1,911,431	2,310,624	-	2,310,624
Accrued compensated absences	-	405,259	405,259	-	405,259
Other liabilities	121,360	178,315	299,675	-	299,675
Refundable advances	535,059	521,701	1,056,760	-	1,056,760
Tenant security deposits	26,700	54,012	80,712	-	80,712
Due to related parties	<u>2,390,917</u>	<u>(64,769)</u>	<u>2,326,148</u>	<u>(2,326,148)</u>	-
Total current liabilities	4,240,114	3,621,865	7,861,979	(2,326,148)	5,535,831
LONG TERM LIABILITIES					
Long term debt, less current portion shown above	<u>121,915</u>	<u>1,187,146</u>	<u>1,309,061</u>	-	<u>1,309,061</u>
Total liabilities	4,362,029	4,809,011	9,171,040	(2,326,148)	6,844,892
NET ASSETS					
Without donor restrictions	<u>9,799,501</u>	<u>25,152,700</u>	<u>34,952,201</u>	-	<u>34,952,201</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,161,530</u>	<u>\$ 29,961,711</u>	<u>\$ 44,123,241</u>	<u>\$ (2,326,148)</u>	<u>\$ 41,797,093</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2024**

	<u>SNHS, Inc.</u>	<u>SNHS Management Corporation</u>	<u>Sub-Total</u>	<u>Elimination</u>	<u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT					
Grant revenue	\$ 40,037,178	\$ -	\$ 40,037,178	\$ -	\$ 40,037,178
Program service fees	461,213	769,868	1,231,081	(476,680)	754,401
Local funding	-	277,042	277,042	-	277,042
Rental income	-	1,161,065	1,161,065	(230,941)	930,124
Gifts and other contributions	296,504	903	297,407	-	297,407
Interest and dividend income	120	293,496	293,616	-	293,616
Realized loss on investments	-	(109,036)	(109,036)	-	(109,036)
Unrealized gain on investments	-	895,857	895,857	-	895,857
Miscellaneous	124,983	137,649	262,632	-	262,632
In-kind contributions	3,834,310	-	3,834,310	-	3,834,310
Gain (loss) on disposal of property	(42,424)	50	(42,374)	-	(42,374)
	<u>44,511,884</u>	<u>3,426,894</u>	<u>47,938,778</u>	<u>(707,621)</u>	<u>47,231,157</u>
EXPENSES					
Program services					
Child development	13,483,130	-	13,483,130	(121,522)	13,361,608
Community services	1,943,519	-	1,943,519	(223,617)	1,719,902
Economic and workforce development	4,171,618	-	4,171,618	(12,530)	4,159,088
Energy	16,055,130	-	16,055,130	(71,801)	15,983,329
Language and literacy	202,317	-	202,317	-	202,317
Housing and homeless	1,102,739	-	1,102,739	(13,654)	1,089,085
Nutrition and health	2,092,160	-	2,092,160	(13,692)	2,078,468
Special projects	2,156,587	-	2,156,587	(148,174)	2,008,413
Volunteer services	130,692	-	130,692	-	130,692
SNHS Management Corporation	-	2,234,674	2,234,674	(99,477)	2,135,197
	<u>41,337,892</u>	<u>2,234,674</u>	<u>43,572,566</u>	<u>(704,467)</u>	<u>42,868,099</u>
Supporting activities					
Management and general	2,041,995	-	2,041,995	(3,154)	2,038,841
	<u>43,379,887</u>	<u>2,234,674</u>	<u>45,614,561</u>	<u>(707,621)</u>	<u>44,906,940</u>
CHANGE IN NET ASSETS	1,131,997	1,192,220	2,324,217	-	2,324,217
NET ASSETS, BEGINNING OF YEAR	<u>8,667,504</u>	<u>23,960,480</u>	<u>32,627,984</u>	<u>-</u>	<u>32,627,984</u>
NET ASSETS, END OF YEAR	<u>\$ 9,799,501</u>	<u>\$ 25,152,700</u>	<u>\$ 34,952,201</u>	<u>\$ -</u>	<u>\$ 34,952,201</u>

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

STATEMENTS OF FINANCIAL POSITION
JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 18,637	\$ 18,114
Prepaid expenses	10,048	9,492
Total current assets	<u>28,685</u>	<u>27,606</u>
RESTRICTED CASH		
Insurance escrow	3,212	1,074
Tax escrow	5,757	4,767
Replacement reserves	49,837	42,339
Operating reserve	57,112	55,427
Total restricted cash	<u>115,918</u>	<u>103,607</u>
PROPERTY		
Land	166,600	166,600
Buildings and improvements	598,178	598,178
Total property	764,778	764,778
Less accumulated depreciation	<u>128,407</u>	<u>110,812</u>
Property, net	<u>636,371</u>	<u>653,966</u>
OTHER ASSETS		
Tenant security deposits	<u>14,349</u>	<u>13,504</u>
TOTAL ASSETS	<u>\$ 795,323</u>	<u>\$ 798,683</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of mortgage note payable	\$ 7,259	\$ 7,010
Accounts payable	5,077	4,364
Accrued expenses	110	328
Total current liabilities	<u>12,446</u>	<u>11,702</u>
LONG TERM LIABILITIES		
Due to affiliate	64,392	47,697
Mortgage note payable, less current portion as shown above	160,531	167,790
Tenant security deposits	14,349	13,504
Total long term liabilities	<u>239,272</u>	<u>228,991</u>
Total liabilities	251,718	240,693
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>543,605</u>	<u>557,990</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 795,323</u>	<u>\$ 798,683</u>

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

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
INCOME		
Rental income	\$ 180,587	\$ 171,902
Interest income	8	8
Interest income restricted	3,416	2,537
Other income	<u>4,295</u>	<u>3,680</u>
Total income	<u>188,306</u>	<u>178,127</u>
OPERATING EXPENSES		
Administrative	44,130	43,135
Utilities	49,814	42,357
Maintenance	50,232	74,601
General	<u>34,914</u>	<u>29,371</u>
Total operating expenses	<u>179,090</u>	<u>189,464</u>
INTEREST EXPENSE	<u>6,006</u>	<u>6,247</u>
INCOME (LOSS) BEFORE DEPRECIATION	3,210	(17,584)
Depreciation	<u>17,595</u>	<u>17,596</u>
CHANGE IN NET ASSETS	(14,385)	(35,180)
NET ASSETS, BEGINNING OF YEAR	<u>557,990</u>	<u>593,170</u>
NET ASSETS, END OF YEAR	<u>\$ 543,605</u>	<u>\$ 557,990</u>

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

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ADMINISTRATIVE EXPENSES		
Management fee	\$ 14,400	\$ 14,400
Salaries and wages	16,239	11,803
Fringe benefits	4,332	3,376
Legal	123	4,443
Telephone	240	399
Other administrative expenses	<u>8,796</u>	<u>8,714</u>
Total administrative expenses	<u>44,130</u>	<u>43,135</u>
UTILITIES		
Electricity	19,515	17,226
Fuel	15,938	12,218
Water and sewer	<u>14,361</u>	<u>12,913</u>
Total utility expenses	<u>49,814</u>	<u>42,357</u>
MAINTENANCE		
Trash removal	2,792	2,512
Snow removal	9,276	16,214
Elevator repairs and contract	3,707	3,482
Custodial supplies	43	15
Repairs, materials	25,716	44,680
Repairs, contract	<u>8,698</u>	<u>7,698</u>
Total maintenance expense	<u>50,232</u>	<u>74,601</u>
INTEREST, NHH MORTGAGE NOTE	<u>6,006</u>	<u>6,247</u>
DEPRECIATION	<u>17,595</u>	<u>17,596</u>
GENERAL EXPENSE		
Real estate taxes	23,071	20,392
Payroll taxes	1,241	902
Retirement benefits	1,138	1,074
Workman's compensation	485	553
Insurance	<u>8,979</u>	<u>6,450</u>
Total general expense	<u>34,914</u>	<u>29,371</u>
TOTAL RENTAL OPERATIONS EXPENSES	<u>\$ 202,691</u>	<u>\$ 213,307</u>

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, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
SOURCES OF FUNDS:		
Rental operations		
INCOME		
Tenant paid rent	\$ 166,485	\$ 157,554
HAP rent subsidy	<u>14,102</u>	<u>14,348</u>
Total rental receipts	180,587	171,902
Interest income	3,424	2,545
Service income	2,900	2,345
Other income	<u>1,395</u>	<u>1,335</u>
Total rental operations receipts	<u>188,306</u>	<u>178,127</u>
EXPENSES		
Administrative	43,934	43,213
Utilities	48,926	43,426
Maintenance	50,351	74,259
General	35,940	32,215
Interest	<u>6,006</u>	<u>6,247</u>
Total rental operations disbursements	<u>185,157</u>	<u>199,360</u>
CASH PROVIDED BY (USED IN) RENTAL OPERATIONS BEFORE AMORTIZATION OF MORTGAGE	3,149	(21,233)
AMORTIZATION OF MORTGAGE	<u>(7,010)</u>	<u>(6,769)</u>
CASH USED IN RENTAL OPERATIONS AFTER DEBT SERVICE	(3,861)	(28,002)
OTHER DISBURSEMENTS		
Net receipts from management agent	16,695	18,122
Net withdrawals (deposits) from reserve accounts	<u>(12,311)</u>	<u>11,745</u>
NET INCREASE IN CASH	523	1,865
CASH, BEGINNING OF YEAR	<u>18,114</u>	<u>16,249</u>
CASH, END OF YEAR	<u>\$ 18,637</u>	<u>\$ 18,114</u>

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

SCHEDULES OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

<u>DESCRIPTION OF FUND:</u>	Balance Beginning of Year	Deposits		Withdrawals	Balance End of Year
		Funding of Reserves	Interest Earned	Expenditures	
<u>Restricted Accounts:</u>					
<u>For the Year Ended July 31, 2024</u>					
Operating reserve	\$ 55,427	\$ -	\$ 1,685	\$ -	\$ 57,112
Insurance escrow	1,074	10,169	121	(8,152)	3,212
Tax escrow	4,767	24,022	188	(23,220)	5,757
Replacement reserve	<u>42,339</u>	<u>13,800</u>	<u>1,422</u>	<u>(7,724)</u>	<u>49,837</u>
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	<u>\$ 103,607</u>	<u>\$ 47,991</u>	<u>\$ 3,416</u>	<u>\$ (39,096)</u>	<u>\$ 115,918</u>
<u>For the Year Ended July 31, 2023</u>					
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	<u>27,778</u>	<u>13,800</u>	<u>761</u>	<u>-</u>	<u>42,339</u>
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	<u>\$ 115,352</u>	<u>\$ 40,531</u>	<u>\$ 2,537</u>	<u>\$ (54,813)</u>	<u>\$ 103,607</u>

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

SCHEDULES OF SURPLUS CASH
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Net loss	\$ (14,385)	\$ (35,180)
<u>Add:</u>		
Depreciation	17,595	17,596
Expenditures from reserve accounts not capitalized	7,724	-
<u>Deduct:</u>		
Interest income from reserve accounts	(3,416)	(2,537)
Required principal payments	(7,010)	(6,769)
Required payments to replacement reserves	<u>(13,800)</u>	<u>(13,800)</u>
 Cash deficit	 <u>\$ (13,292)</u>	 <u>\$ (40,690)</u>

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, 2024 AND 2023

<u>Year</u>	<u>Maximum Allowable Distribution</u>	<u>Distributions Received</u>	<u>Balance</u>
12/31/2001	\$ 243,855	\$ -	\$ 243,855
12/31/2002	243,855	-	487,710
12/31/2003	243,855	5,895	725,670
12/31/2004	243,855	7,200	962,325
12/31/2005	243,855	-	1,206,180
12/31/2006	243,855	6,120	1,443,915
12/31/2007	243,855	-	1,687,770
12/31/2008	243,855	-	1,931,625
12/31/2009	243,855	-	2,175,480
12/31/2010	243,855	-	2,419,335
12/31/2011	243,855	-	2,663,190
12/31/2012	243,855	-	2,907,045
12/31/2013	243,855	7,200	3,143,700
12/31/2014	243,855	-	3,387,555
12/31/2015	243,855	-	3,631,410
7/31/2016	142,249	-	3,773,659
7/31/2017	243,855	-	4,017,514
7/31/2018	243,855	-	4,261,369
7/31/2019	243,855	-	4,505,224
7/31/2020	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
7/31/2024	243,855	-	5,724,499

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

STATEMENTS OF FINANCIAL POSITION
JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 23,178	\$ 18,628
Prepaid expenses	<u>17,094</u>	<u>12,694</u>
Total current assets	<u>40,272</u>	<u>31,322</u>
RESTRICTED CASH		
Replacement reserves	<u>59,916</u>	<u>97,522</u>
Total restricted cash	59,916	97,522
PROPERTY		
Land	176,000	176,000
Buildings and improvements	<u>1,191,515</u>	<u>1,191,515</u>
Total property	1,367,515	1,367,515
Less accumulated depreciation	<u>255,279</u>	<u>220,105</u>
Property, net	<u>1,112,236</u>	<u>1,147,410</u>
OTHER ASSETS		
Tenant security deposits	<u>19,173</u>	<u>17,977</u>
TOTAL ASSETS	<u>\$ 1,231,597</u>	<u>\$ 1,294,231</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	5,784	5,232
Deferred revenue	13,576	-
Accrued expenses	<u>1,687</u>	<u>1,287</u>
Total current liabilities	<u>21,047</u>	<u>6,519</u>
LONG TERM LIABILITIES		
Due to affiliate	119,831	119,427
Tenant security deposits	<u>19,173</u>	<u>17,977</u>
Total long term liabilities	<u>139,004</u>	<u>137,404</u>
Total liabilities	160,051	143,923
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>1,071,546</u>	<u>1,150,308</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,231,597</u>	<u>\$ 1,294,231</u>

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

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
INCOME		
Rental income	\$ 213,637	\$ 209,138
Interest income	11	12
Interest income restricted	28	68
Other income	<u>1,807</u>	<u>1,683</u>
Total income	<u>215,483</u>	<u>210,901</u>
OPERATING EXPENSES		
Administrative	80,805	89,901
Utilities	68,719	66,959
Maintenance	65,285	93,611
General	<u>44,262</u>	<u>39,347</u>
Total operating expenses	<u>259,071</u>	<u>289,818</u>
LOSS BEFORE DEPRECIATION AND FORGIVENESS OF DEBT	(43,588)	(78,917)
Depreciation	(35,174)	(34,332)
Forgiveness of debt	<u>-</u>	<u>270,000</u>
CHANGE IN NET ASSETS	(78,762)	156,751
NET ASSETS, BEGINNING OF YEAR	<u>1,150,308</u>	<u>993,557</u>
NET ASSETS, END OF YEAR	<u>\$ 1,071,546</u>	<u>\$ 1,150,308</u>

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

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ADMINISTRATIVE EXPENSES		
Management fee	\$ 17,688	\$ 17,688
Salaries and wages	47,944	50,761
Fringe benefits	4,486	5,912
Legal	2,355	6,172
Telephone	120	119
Other administrative expenses	<u>8,212</u>	<u>9,249</u>
Total administrative expenses	<u>80,805</u>	<u>89,901</u>
UTILITIES		
Electricity	26,887	29,620
Fuel	28,718	24,853
Water and sewer	<u>13,114</u>	<u>12,486</u>
Total utility expenses	<u>68,719</u>	<u>66,959</u>
MAINTENANCE		
Trash removal	2,792	3,265
Snow removal	9,838	10,956
Elevator repairs and contract	7,055	6,079
Custodial supplies	1,415	543
Repairs, materials	38,314	66,772
Repairs, contract	<u>5,871</u>	<u>5,996</u>
Total maintenance expense	<u>65,285</u>	<u>93,611</u>
DEPRECIATION	<u>35,174</u>	<u>34,332</u>
GENERAL EXPENSE		
Real estate taxes	19,703	19,563
Payroll taxes	3,652	3,871
Retirement benefits	3,686	2,436
Workman's compensation	1,024	1,648
Insurance	<u>16,197</u>	<u>11,829</u>
Total general expense	<u>44,262</u>	<u>39,347</u>
TOTAL RENTAL OPERATIONS EXPENSES	<u>\$ 294,245</u>	<u>\$ 324,150</u>

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

SCHEDULES OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
SOURCES OF FUNDS:		
Rental operations		
INCOME		
Tenant paid rent	\$ 199,922	\$ 179,903
HAP rent subsidy	<u>13,715</u>	<u>29,235</u>
Total rental receipts	213,637	209,138
Interest income	39	80
Service income	1,807	1,683
Other	<u>13,576</u>	<u>-</u>
Total rental operations receipts	<u>229,059</u>	<u>210,901</u>
EXPENSES		
Administrative	80,965	89,155
Utilities	70,864	64,314
Maintenance	62,028	95,532
General	<u>48,662</u>	<u>41,273</u>
Total rental operations disbursements	<u>262,519</u>	<u>290,274</u>
CASH USED IN RENTAL OPERATIONS	(33,460)	(79,373)
OTHER DISBURSEMENTS		
Net receipts from management agent	404	225
Net withdrawals from reserve accounts	37,606	94,669
Purchase of property	<u>-</u>	<u>(16,910)</u>
NET INCREASE (DECREASE) IN CASH	4,550	(1,389)
CASH, BEGINNING OF YEAR	<u>18,628</u>	<u>20,017</u>
CASH, END OF YEAR	<u>\$ 23,178</u>	<u>\$ 18,628</u>

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

SCHEDULES OF RESTRICTED CASH RESERVES AND ESCROWS
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

<u>DESCRIPTION OF FUND:</u>		<u>Deposits</u>		<u>Withdrawals</u>	
<u>Restricted Accounts:</u>	<u>Balance</u> <u>Beginning of</u> <u>Year</u>	<u>Funding of</u> <u>Reserves</u>	<u>Interest</u> <u>Earned</u>	<u>Expenditures</u>	<u>Balance</u> <u>End of</u> <u>Year</u>
<u>For the Year Ended July 31, 2024</u>					
Replacement reserve	\$ 97,522	\$ 15,600	\$ 28	\$ (53,234)	\$ 59,916
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	<u>\$ 97,522</u>	<u>\$ 15,600</u>	<u>\$ 28</u>	<u>\$ (53,234)</u>	<u>\$ 59,916</u>
 <u>For the Year Ended July 31, 2023</u>					
Operating reserve	\$ 70,051	\$ -	\$ 20	\$ (70,071)	\$ -
Tax escrow	6,556	-	2	(6,558)	-
Replacement reserve	<u>115,584</u>	<u>15,600</u>	<u>46</u>	<u>(33,708)</u>	<u>97,522</u>
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	<u>\$ 192,191</u>	<u>\$ 15,600</u>	<u>\$ 68</u>	<u>\$ (110,337)</u>	<u>\$ 97,522</u>

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

SCHEDULES OF SURPLUS CASH
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Net income (loss)	\$ (78,762)	\$ 156,751
<u>Add:</u>		
Depreciation	35,174	34,332
Reserve for replacement withdrawals not capitalized	53,234	33,708
<u>Deduct:</u>		
Interest income from reserve accounts	(28)	(68)
Required payments to replacement reserves	(15,600)	(15,600)
<u>Add other NHHFA approved items:</u>		
Forgiveness of debt income	<u>-</u>	<u>(270,000)</u>
Cash deficit	<u>\$ (5,982)</u>	<u>\$ (60,877)</u>

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

STATEMENTS OF FINANCIAL POSITION
JULY 31, 2024 AND 2023

<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
CURRENT ASSETS		
Cash	\$ 38,195	\$ 52,119
Prepaid expenses	12,596	9,378
Total current assets	<u>50,791</u>	<u>61,497</u>
RESTRICTED CASH		
Insurance escrow	2,863	950
Tax escrow	7,513	5,728
Replacement reserves	232,035	213,685
Operating reserves	71,656	69,541
Total restricted cash	<u>314,067</u>	<u>289,904</u>
PROPERTY		
Land	211,000	211,000
Buildings and improvements	932,700	932,700
Total property	1,143,700	1,143,700
Less accumulated depreciation	<u>149,225</u>	<u>124,370</u>
Property, net	<u>994,475</u>	<u>1,019,330</u>
OTHER ASSETS		
Tenant security deposits	<u>15,580</u>	<u>16,159</u>
TOTAL ASSETS	<u>\$ 1,374,913</u>	<u>\$ 1,386,890</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of mortgage note payable	\$ 21,741	\$ 20,275
Accounts payable	2,707	971
Accrued expenses	802	552
Total current liabilities	<u>25,250</u>	<u>21,798</u>
LONG TERM LIABILITIES		
Due to affiliate	69,444	73,732
Mortgage note payable, less current portion as shown above	790,698	812,439
Tenant security deposits	15,580	16,159
Total long term liabilities	<u>875,722</u>	<u>902,330</u>
Total liabilities	900,972	924,128
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>473,941</u>	<u>462,762</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,374,913</u>	<u>\$ 1,386,890</u>

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

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
INCOME		
Rental income	\$ 261,344	\$ 260,356
Interest income	28	37
Interest income restricted	9,206	6,079
Other income	<u>4,259</u>	<u>3,950</u>
Total income	<u>274,837</u>	<u>270,422</u>
OPERATING EXPENSES		
Administrative	46,304	52,690
Utilities	37,608	37,510
Maintenance	94,193	92,814
General	<u>41,055</u>	<u>38,206</u>
Total operating expenses	<u>219,160</u>	<u>221,220</u>
INTEREST EXPENSE	<u>19,643</u>	<u>21,009</u>
INCOME BEFORE DEPRECIATION	36,034	28,193
Depreciation	<u>24,855</u>	<u>24,855</u>
CHANGE IN NET ASSETS	11,179	3,338
NET ASSETS, BEGINNING OF YEAR	<u>462,762</u>	<u>459,424</u>
NET ASSETS, END OF YEAR	<u>\$ 473,941</u>	<u>\$ 462,762</u>

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

SCHEDULES OF RENTAL OPERATIONS EXPENSES
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ADMINISTRATIVE EXPENSES		
Advertising	\$ 90	\$ 500
Management fee	18,000	18,000
Salaries and wages	18,851	24,180
Fringe benefits	553	661
Telephone	239	237
Other administrative expenses	<u>8,571</u>	<u>9,112</u>
Total administrative expenses	<u>46,304</u>	<u>52,690</u>
UTILITIES		
Electricity	19,811	19,092
Fuel	11,087	12,381
Water and sewer	<u>6,710</u>	<u>6,037</u>
Total utility expenses	<u>37,608</u>	<u>37,510</u>
MAINTENANCE		
Trash removal	3,053	2,737
Snow removal	24,097	25,370
Repairs, materials	51,162	50,691
Repairs, contract	<u>15,881</u>	<u>14,016</u>
Total maintenance expense	<u>94,193</u>	<u>92,814</u>
INTEREST	<u>19,643</u>	<u>21,009</u>
DEPRECIATION	<u>24,855</u>	<u>24,855</u>
GENERAL EXPENSE		
Real estate taxes	27,918	26,617
Payroll taxes	1,441	1,849
Retirement benefits	1,885	1,349
Workman's compensation	563	1,157
Insurance	<u>9,248</u>	<u>7,234</u>
Total general expense	<u>41,055</u>	<u>38,206</u>
TOTAL RENTAL OPERATIONS EXPENSES	<u>\$ 263,658</u>	<u>\$ 267,084</u>

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, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
SOURCES OF FUNDS:		
Rental operations		
INCOME		
Tenant paid rent	\$ 144,920	\$ 124,060
HAP rent subsidy	<u>116,424</u>	<u>124,601</u>
Total rental receipts	261,344	248,661
Interest income	9,234	6,116
Service income	2,715	2,510
Other income	<u>1,544</u>	<u>1,440</u>
Total rental operations receipts	<u>274,837</u>	<u>258,727</u>
EXPENSES		
Administrative	45,980	52,989
Utilities	36,664	39,292
Maintenance	93,475	93,861
General	44,273	38,910
Interest	<u>19,643</u>	<u>21,009</u>
Total rental operations disbursements	<u>240,035</u>	<u>246,061</u>
CASH PROVIDED BY RENTAL OPERATIONS BEFORE AMORTIZATION OF MORTGAGE	34,802	12,666
AMORTIZATION OF MORTGAGE	<u>(20,275)</u>	<u>(18,909)</u>
CASH PROVIDED BY (USED IN) RENTAL OPERATIONS AFTER DEBT SERVICE	14,527	(6,243)
OTHER DISBURSEMENTS		
Fixed asset addition placed in service prior year paid in current year	-	(25,500)
Net payments from management agent	(4,288)	(10,626)
Net deposits from reserve accounts	<u>(24,163)</u>	<u>(4,807)</u>
NET DECREASE IN CASH	(13,924)	(47,176)
CASH, BEGINNING OF YEAR	<u>52,119</u>	<u>99,295</u>
CASH, END OF YEAR	<u>\$ 38,195</u>	<u>\$ 52,119</u>

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, 2024 AND 2023

<u>DESCRIPTION OF FUND:</u>	<u>Deposits</u>			<u>Withdrawals</u>	<u>Balance End of Year</u>
	<u>Balance Beginning of Year</u>	<u>Funding of Reserves</u>	<u>Interest Earned</u>	<u>Expenditures</u>	
<u>Restricted Accounts:</u>					
<u>For the Year Ended July 31, 2024</u>					
Operating reserve	\$ 69,541	\$ -	\$ 2,115	\$ -	\$ 71,656
Insurance escrow	950	8,822	106	(7,015)	2,863
Tax escrow	5,728	30,717	223	(29,155)	7,513
Replacement reserve	<u>213,685</u>	<u>27,000</u>	<u>6,762</u>	<u>(15,412)</u>	<u>232,035</u>
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	<u>\$ 289,904</u>	<u>\$ 66,539</u>	<u>\$ 9,206</u>	<u>\$ (51,582)</u>	<u>\$ 314,067</u>
<u>For the Year Ended July 31, 2023</u>					
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	<u>207,873</u>	<u>27,000</u>	<u>4,312</u>	<u>(25,500)</u>	<u>213,685</u>
TOTAL RESTRICTED CASH RESERVES AND ESCROWS	<u>\$ 285,097</u>	<u>\$ 58,359</u>	<u>\$ 6,079</u>	<u>\$ (59,631)</u>	<u>\$ 289,904</u>

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, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Net income	\$ 11,179	\$ 3,338
Add:		
Depreciation	24,855	24,855
Expenditures from reserve accounts not capitalized	15,412	-
Deduct:		
Interest income from reserve accounts	(9,206)	(6,079)
Required principal payments	(20,275)	(18,909)
Required payments to replacement reserves	<u>(27,000)</u>	<u>(27,000)</u>
Cash deficit	<u>\$ (5,035)</u>	<u>\$ (23,795)</u>

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

YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION
FOR THE YEARS ENDED JULY 31, 2024 AND 2023

<u>Year</u>	<u>Maximum Allowable Distribution</u>	<u>Distributions Received</u>	<u>Balance</u>
12/31/2003	\$ 113,850	\$ -	\$ 113,850
12/31/2004	113,850	-	227,700
12/31/2005	113,850	-	341,550
12/31/2006	113,850	-	455,400
12/31/2007	113,850	-	569,250
12/31/2008	113,850	-	683,100
12/31/2009	113,850	-	796,950
12/31/2010	113,850	-	910,800
12/31/2011	113,850	-	1,024,650
12/31/2012	113,850	-	1,138,500
12/31/2013	113,850	-	1,252,350
12/31/2014	113,850	-	1,366,200
12/31/2015	113,850	-	1,480,050
12/31/2016	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
7/31/2024	113,580	-	2,456,723

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE
SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2024

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURE</u>
<u>U.S. Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10,557	State of NH, Department of Health & Human Services	234NH703W1003	\$ 1,166,924
Breastfeeding Peer Counselor Program (BFCP)	10,557	State of NH, Department of Health & Human Services	234NH743W5003	59,131
				<u>1,226,055</u>
Child and Adult Care Food Program	10,556	State of NH, Department of Education		832,452
Food Distribution Cluster				
Commodity Supplemental Food Program	10,565	Community Action Program Belknap-Merrimack Counties	202220Y800544	29,748
Child Nutrition Cluster				
Summer Food Service Program for Children	10,559	State of NH, Department of Education		<u>142,563</u>
Total U.S. Department of Agriculture				<u>\$ 2,230,818</u>
<u>U.S. Department of Housing and Urban Development</u>				
Emergency Solutions Grant Program	14,231	State of NH, DHHS, Bureau of Homeless & Housing	E-21-DC-33-0001	\$ 5,404
Emergency Solutions Grant Program	14,231	State of NH, DHHS, Bureau of Homeless & Housing	E-21-DC-33-0001	129,595
				<u>134,999</u>
Continuum of Care	14,267	State of NH, DHHS, Bureau of Homeless & Housing	NH0096L1T002207	87,664
Section 8 Project-Based Cluster				
Section 8 Moderate Rehabilitation Single Room Occupancy	14,249			<u>287,758</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 490,421</u>
<u>U.S. Department of Labor</u>				
WIOA Cluster				
WIOA Adult Program	17,250	State of NH, Dept of Resources and Economic Development	02-6000618	<u>\$ 2,903,199</u>
Total U.S. Department of Labor				<u>\$ 2,903,199</u>
<u>U.S. Department of Education</u>				
Adult Education - Basic Grants to States	84,002	State of NH, Department of Education	87011-ABE Manchester	<u>\$ 76,424</u>
Total U.S. Department of Education				<u>\$ 76,424</u>
<u>U.S. Department of Treasury</u>				
Emergency Rental Assistance Program	21,023	New Hampshire Housing	ERAE0019	\$ 77,751
Emergency Rental Assistance Program	21,023	New Hampshire Housing	ERAE0019	359,298
				<u>437,049</u>
Total U.S. Department of Treasury				<u>\$ 437,049</u>

See Notes to Schedule of Expenditures of Federal Awards

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2024**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
<u>Corporation for National and Community Services</u>				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002		24SR259952	\$ 123,751
Total Corporation for National and Community Services				\$ 123,751
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-income Persons	81.042	State of NH, Office of Energy & Planning	DE-EE0009916	\$ 1,870,453
Total U.S. Department of Energy				\$ 1,870,453
<u>U.S. Department of Health & Human Services</u>				
<u>Aging Cluster</u>				
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	2101NHOASS	\$ 17,484
Strengthening Citizens and Businesses for Economic Mobility	93.558	State of NH, DHHS	22NHTANF	\$ 138,415
Strengthening Citizens and Businesses for Economic Mobility	93.558	State of NH, DHHS	22NHTANF	63,658
Temporary Assistance for Needy Families	93.558	State of NH, DHHS	22NHTANF	689,257
Temporary Assistance for Needy Families	93.558	State of NH, DHHS	23NHTANF	3,957
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Office of Energy & Planning	2301NHLEJA	12,428,537
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Office of Energy & Planning	2301NHLEJA	417,305
Community Services Block Grant	93.569	State of NH, DHHS	2301NHCOSR	1,723,844
CV- Community Services Block Grant	93.569	State of NH, DHHS	2201NHCSC3	885,717
Community Services Block Grant Discretionary Awards	93.570	State of NH, DHHS	2301NHCOSR	183,193
Low Income Household Water Assistance Program (LWAP)	93.499	State of NH, Office of Energy & Planning	2101NHLWC56	536,711
<u>Head Start Cluster</u>				
Head Start/Early Head Start	93.600		01CH01231501	7,926,854
Low Cost Extension	93.600		01CH01060205	664,773

See Notes to Schedule of Expenditures of Federal Awards

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2024**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURE</u>	
<u>U.S. Department of Health & Human Services (continued)</u>					
CCDF Cluster					
Child Care and Development Block Grants	93.575	State of NH, DHHS	2301NHCCDD	1,314,451	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.598	State of NH, DHHS	2301NHCCDF	<u>723,882</u>	<u>2,038,433</u>
Every Student Succeeds Act/Preschool Development Grants	93.434	University of New Hampshire	90TP0060		<u>2,428</u>
Total U.S. Department of Health & Human Services					<u>\$ 27,821,366</u>
TOTAL					<u>\$ 36,053,481</u>
NON-FEDERAL AWARD					
Community Action Program of Belknap - Merrimack Counties, Inc. Electric Assistance Program					<u>\$ 779,838</u>

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, 2024**

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, 2024. 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, 2024.

**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, 2024 and 2023 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2025.

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.

**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, 2024. 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, 2024.

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.

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.

Dover, New Hampshire
March 31, 2025

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.

Dover, New Hampshire
March 31, 2025

SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JULY 31, 2024**

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; Temporary Assistance for Needy Families, ALN 93.558; CCDF Cluster – Child Care and Development Block Grant, ALN 93.575, Child Care Mandatory and Matching Funds of the Child Care Development Fund, ALN 93.596, Low Income Household Water Assistance Program, ALN 93.499, U.S. Department of Agriculture; Special Supplemental Nutrition Program for Women, Infants and Children, ALN 10.557, U.S. Department of Labor; WIOA Cluster, WIOA Adult Program, ALN 17.258; and NH Public Utilities Commission; NON-FEDERAL, Electric Assistance Program.
8. The threshold for distinguishing Type A and B programs was \$1,081,604.
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, 2024**

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, 2023.



Southern New Hampshire Services, Inc.
d/b/a Community Action Partnership
Hillsborough and Rockingham Counties
Board of Directors
December 2024

Senator Lou D'Allesandro, Chairman (Fiscal)
Dr. Kevin Moriarty, Vice Chairman
Thomas Mullins, Esq., Treasurer (Attorney)
Orville Kerr, Secretary
Representative Sherm Packard
Commissioner Toni Pappas
James Brown
Deborah Gosselin O'Shea
Carrie Marshall GROSS (Early Childhood Education and Development)
Anna Hamel
Wanda Kennerson
Kathleen Mackin
German Ortiz
Carrie Santos
Amanda Soucy (Parent Policy Council)

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
April 2025

Title	Name	Annual Salary	Percentage	Amount
Chief Executive Officer	Donnalee Lozeau	\$233,760	0.00%	0
Chief Operating Officer	Ryan Clouthier	\$158,940	0.00%	0
Chief Financial Officer	James Chaisson	\$175,011	0.00%	0

DONNALEE LOZEAU

Community/Civic Involvement- Current

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

rclouthier@caphr.org | (603) 668-8010

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

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 EXPERIENCE

Southern New Hampshire Services, Manchester, NH

5/2009-Present

Southern New Hampshire Services (SNHS) is a non-profit entity dedicated to helping people help themselves. SNHS accomplishes this through a variety of programs offered at centers, offices, clinics, and intake 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. (NYSE: VSH) a global manufacturer of discrete semiconductors and passive electronic components. The Sprague Division manufactures solid tantalum capacitors with annual sales of \$200 million and 1,400 employees.

Plant Cost Accounting Manager

1997-2001

Division General Accounting Manager

1995-1997

Division Operation Accountant

1989-1995

Division Fixed Asset Accountant

1987-1989

Master Engineering Technician

1984-1987

Lead Production Technician

1978-1984

EDUCATION

NASSON COLLEGE Springvale, ME

B.S. in Business Administration