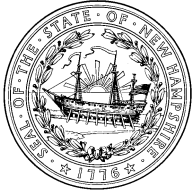


176 - 6/17/26



Lori A. Weaver  
Commissioner

Christine Santaniello  
Associate Commissioner

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
*DIVISION OF ECONOMIC STABILITY*

129 PLEASANT STREET, CONCORD, NH 03301  
603-271-9404 1-800-852-3345 Ext. 9404  
Fax: 603-271-4230 TDD Access: 1-800-735-2964 [www.dhhs.nh.gov](http://www.dhhs.nh.gov)

May 28, 2026

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

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division of Economic Stability, to amend an existing contract with Southern New Hampshire Services, Inc., dba Community Action Partnership Hillsborough and Rockingham Counties (VC# 177198), Manchester, NH, to continue delivering workforce development services that enhance career advancement opportunities for the populations served and reduce reliance on public assistance, by exercising a contract renewal option by increasing the price limitation by \$7,930,000 from \$4,527,795 to \$12,457,795 and extending the completion date from June 30, 2026 to June 30, 2028, effective July 1, 2026 upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on April 10, 2024, item #15, and amended on May 15, 2024, item #19.

Funds are available in the following accounts for State Fiscal Year 2027 and are anticipated to be available in State Fiscal Year 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

**See attached fiscal details.**

**EXPLANATION**

The purpose of this request is to exercise an available renewal option, revise the scope of services to improve participant access and ensure alignment with current federal requirements, and consolidate services into one (1) contract. Participants of the New Hampshire Employment Program (NHEP), New Hampshire's Temporary Assistance to Needy Families (TANF) work program, have an ongoing need for workforce development and employment support services. The Contractor will continue to support participants with obtaining career advancement and job opportunities; reducing barriers to gaining and retaining employment; and participating in ongoing training and learning opportunities. Exercising a renewal option ensures these services remain available without gaps, supporting the Department's mission to close skills gaps, strengthen workforce participation, and maintain a reliable pipeline of skilled workers for New Hampshire businesses. Additionally, the Contractor will subcontract with Manchester Community Resource Center to support serving clients with limited English proficiency in the Manchester area.

Approximately 1,000 individuals will be served during State Fiscal Years 2027 and 2028.

The Department will monitor services by:

- Participating in on-site and remote monitoring, on an ongoing basis, or as otherwise required by the Department, to ensure that services are provided in accordance with Department policies, protocols and all state and federal requirements.
- Completing on-site and remote monitoring, which includes staff interviews, participant reviews, reviews of program curricula and assigned activities as applicable, and reviews of documentation and data in the New HEIGHTS system.

As referenced in Exhibit A of the original agreement, the parties have the option to extend the agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for two (2) of the four (4) years available.

Should the Governor and Council not authorize this request, TANF recipients will lose access to the job development services necessary to support their economic independence and upward mobility. The Department will experience a reduced capacity to provide ongoing comprehensive employment support to participants, resulting in increased reliance on public benefits, fewer families achieving economic self-sufficiency, and a reduced number of New Hampshire employers able to secure qualified workers. The Department will also be unable to meet required workforce participation requirements, resulting in federal penalties and putting the entire TANF program at risk.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number #93.558, FAIN #2601NHTANF

Respectfully submitted,



For:

Lori A. Weaver  
Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES  
FISCAL DETAILS SHEET  
RFP-2024-DES-07-STREN-02-A02**

05-95-45-450010-61270000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV ECONOMIC STABILITY, BUREAU OF FAMILY ASSISTANCE, EMPLOYMENT SUPPORT

**Southern New Hampshire Services, Inc.**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Total Amount
2024	074-500589	GRANTS FOR PUB ASST AND RELI	45030440	\$ 273,775	\$ -	\$ 273,775
2025	074-500589	GRANTS FOR PUB ASST AND RELI	45030440	\$ 2,053,015	\$ -	\$ 2,053,015
2026	074-500589	GRANTS FOR PUB ASST AND RELI	45030440	\$ 2,201,005	\$ -	\$ 2,201,005
2027	074-500589	GRANTS FOR PUB ASST AND RELI	45030440	\$ -	\$ 3,965,000	\$ 3,965,000
2028	074-500589	GRANTS FOR PUB ASST AND RELI	45030440	\$ -	\$ 3,965,000	\$ 3,965,000
			<b>TOTAL</b>	<b>\$ 4,527,795</b>	<b>\$ 7,930,000</b>	<b>\$ 12,457,795</b>

**State of New Hampshire  
Department of Health and Human Services  
Amendment #2**

This Amendment to the Strengthening Citizens and Businesses for Economic Mobility contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southern New Hampshire Services, Inc., dba Community Action Partnership Hillsborough and Rockingham Counties ("the Contractor").


WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on April 10, 2024 (Item #15), as amended on May 15, 2024 (Item #19), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37, General Provisions, Block 1.3., Contractor Name, to read:  
Southern New Hampshire Services, Inc., dba Community Action Partnership Hillsborough and Rockingham Counties
2. Form P-37 General Provisions, Block 1.7., Completion Date, to read:  
June 30, 2028
3. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:  
\$12,457,795
4. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.3., to read:
  - 1.3. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
    - 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, RSA 151:21 Patients' Bill of Rights, 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.
5. Modify Exhibit B, Scope of Services, by replacing it in its entirety with Exhibit B – Amendment #2, Scope of Services, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit C, Payment Terms; Sections 1.2., and 1.3., to read:
  - 1.2. 89.21% Federal funds, Administration for Children and Families, as awarded on October 27, 2021, July 3, 2023, July 1, 2024, July 7, 2025, and December 16, 2025, by the Department of Health and Human Services, Temporary Assistance for Needy Families Program, ALN #93.558, FAIN #22NHTANF, #2301NHTANF, #2401NHTANF, #2501NHTANF and #2601NHTANF.
  - 1.3. 10.79% General Funds.

Southern New Hampshire Services, Inc.  
dba Community Action Partnership Hillsborough and Rockingham Counties  
A-S-1.3


Contractor Initials:   
Date: 5/17/2026

6. Modify Exhibit C, Payment Terms, Section 3., to read:
  3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget Sheet through Exhibit C-8, Budget Sheet – Amendment #2.
7. Add Exhibit C-4, Budget Sheet – Amendment #2, which is attached hereto and incorporated by reference herein.
8. Add Exhibit C-5, Budget Sheet – Amendment #2, which is attached hereto and incorporated by reference herein.
9. Add Exhibit C-6, Budget Sheet – Amendment #2, which is attached hereto and incorporated by reference herein.
10. Add Exhibit C-7, Budget Sheet – Amendment #2, which is attached hereto and incorporated by reference herein.
11. Add Exhibit C-8, Budget Sheet – Amendment #2, which is attached hereto and incorporated by reference herein.

Southern New Hampshire Services, Inc.  
dba Community Action Partnership Hillsborough and Rockingham Counties  
A-S-1.3

RFP-2024-DES-07-STREN-02-A02  
v7.12.23

Page 2 of 4

Contractor Initials:   
Date: 5/17/2026

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire  
Department of Health and Human Services

5/18/2026

\_\_\_\_\_  
Date

DocuSigned by:  
*Christine Santaniello*  
BD6054FFECED4B4...  
\_\_\_\_\_  
Name: Christine Santaniello  
Title: Associate Commissioner

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

5/17/2026

\_\_\_\_\_  
Date

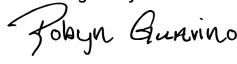
Signed by:  
*Ryan Clouthier*  
A4AD31CE3439445...  
\_\_\_\_\_  
Name: Ryan Clouthier  
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

5/19/2026

Date

DocuSigned by:  
  
Name: Robyn Guarino  
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: \_\_\_\_\_ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:  
Title:

**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

**Scope of Services**

**1. Statement of Work – Applicable to ALL Services**

1.1. The Contractor must provide services to assist Temporary Assistance to Needy Families (TANF)/New Hampshire Employment Program (NHEP) participants and individuals whose TANF assistance has been closed for one (1) year, to obtain career advancement and support services and reduce dependence on public assistance. The Contractor must provide services to all participants with:

1.1.1. **Workforce Development Services**, for all NHEP participants who are currently receiving TANF assistance, and all participants of the Post TANF program.

1.1.2. **Post TANF Services**, for all NHEP participants whose TANF assistance has been closed for one (1) year, with the exception of those who closed due to NHEP or Child Support sanction, for a one (1) year period, from the time of TANF assistance closure.

1.1.3. **Earned Income Disregard Pilot Program Wind-down**, for all individuals who participated in the Earned Income Disregard Pilot Program beginning July 1, 2025. The criteria for the 100% and 75% Earned Income Disregard Pilot Program Wind-down is as follows:

1.1.3.1. Participants must be working at least twenty-eight (28) hours per week and be considered a full-time employee, in a high-demand position listed on the occupation list maintained by the State Workforce Innovation Board (SWIB).

1.1.3.2. Employer must offer health benefits.

1.1.3.3. If both the criteria in 1.1.3.1., and 1.1.3.2., are met, 100% of the income from this employment will be disregarded when calculating continued eligibility for TANF assistance.

1.1.3.4. Participants only meeting criteria in 1.1.3.1., 75% of the income from this employment will be disregarded when calculating continued eligibility for TANF assistance.

1.1.3.5. Participants meeting 100% or 75% of Earned Income Disregard Pilot Program Wind-down, will remain eligible for this program until they reach the sixty (60) month TANF life time limit.

1.1.3.5.1. If a participant's TANF assistance closes, the participant becomes exempt, or their employment ends (without immediate transition to a new job), they are no longer eligible for the Earned Income Disregard Pilot Program Wind-down.

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**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

- 1.1.3.5.2. Once participants are closed from the 100% or 75% Earned Income Disregard Pilot Program Wind-down, participants are unable to regain eligibility to the program.
- 1.2. The Contractor must ensure participants work toward achieving their identified goals in an individualized manner and meet all identified performance expectations.
- 1.3. The Contractor must maintain a working knowledge and understanding of New Hampshire’s Work Verification Plan and how that plan guides service delivery based on the twelve (12) allowable federal TANF activities located on the Federal Register 45 CFR Parts 261, 262, 263, and 265. <https://www.govinfo.gov/content/pkg/FR-2008-02-05/pdf/08-455.pdf>.
- 1.4. The Contractor must ensure services are available statewide and provided by Region, as outlined in the Geographic Region Table below.

**Geographic Region Table:**

<b>District Office</b>	<b>City/Town</b>
<b>Berlin Region</b> 650 Main Street, Suite 200 Berlin, NH 03570-2431 Phone: 603-752-7800 or 1-800-972-6111	Berlin, Clarksville, Colebrook, Columbia, Dixville, Dummer, Errol, Gorham, Groveton, Milan, Millsfield, N. Stratford, Northumberland, Percy, Pittsburg, Randolph, Shelburne, Stark, Stewartstown, Stratford, Wentworth’s Location, and W. Stewartstown.
<b>Claremont Region</b> 17 Water Street, Suite 301 Claremont, NH 03743-2280 Phone: 603-542-9544 or 1-800-982-1001	Acworth, Canaan, Charlestown, Claremont, Cornish, Croydon, Enfield, George’s Mills, Goshen, Grafton, Grantham, Guild, Hanover, Langdon, Lebanon, Lempster, Lyme, Meriden, Newpot, Orange, Orford, Plainfield, Springfield, Sunapee, Unity, Washington, and West Lebanon.
<b>Concord Region</b> 40 Terrill Park Drive Concord, NH 03301-9955 Phone: 603-271-6201 or 1-800-322-9191	Allenstown, Andover, Boscawen, Bow, Bradford, Canterbury, Chichester, Concord, Contoocook, Danbury, Dunbarton, Elkins, Epsom, Franklin, Henniker, Hill, Hillsboro, Hooksett, Hopkinton, Loudon, New London, Newbury, Northfield,

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**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

	Pembroke, Penacook, Pittsfield, Salisbury, Suncook, Sutton, Warner, Webster, and Wilmot.
<b>Conway Region</b> 73 Hobbs Street Conway, NH 03818-6188 Phone: 603-447-3841 or 1-800-552-4628	Albany, Bartlett, Brookfield, Chatham, Chocorua, Conway, Eaton, Effingham, Freedom, Glen, Hale’s Location, Hart’s Location, Intervale, Jackson, Kearsarge, Madison, Melvin Village, Moultonborough, N. Conway, Ossipee, Sanbornville, Sandwich, Snowville, Tamworth, Tuftonboro, Wakefield, and Wolfeboro.
<b>Keene Region</b> 111 Key Road Keene, NH 03431 Phone: 603-357-3510 or 1-800-624-9700	Alstead, Antrim, Ashuelot, Bennington, Chesterfield, Deering, Drewville, Dublin, Fitzwilliam, Francestown, Gilsum, Greenfield, Hancock, Harrisville, Hinsdale, Jaffrey, Keene, Lyndenborough, Marlborough, Marlow, Nelson, New Ipswich, Peterborough, Richmond, Rindge, Roxbury, Sharon, Spoffard, Stoddard, Sullivan, Surry, Swanzey, Temple, Troy, Walpole, Westmoreland, Winchester, and Windsor.
<b>Laconia Region</b> 65 Beacon Street West Laconia, NH 03246-9988 Phone: 603-524-4485 or 1-800-322-2121	Alexandria, Alton, Ashland, Barnstead, Belmont, Bridgewater, Bristol, Campton, Center Harbor, Dorchester, Ellsworth, Gilford, Gilmanton, Groton, Hebron, Holderness, Laconia, Lakeport, Meredith, New Hampton, Plymouth, Rumney, Sanbornton, Silver Lake, Thornton, Tilton, Waterville Valley, Wentworth, and Winnisquam.
<b>Littleton Region</b> 80 North Littleton Road Littleton, NH 03561-3841 Phone: 603-444-6786 or 1-800-522-8959	Bath, Benton, Bethlehem, Carroll, Dalton, Easton, Franconia, Glencliff, Haverhill, Jefferson, Lancaster, Landaff, Lincoln, Lisbon, Littleton, Livermore, Lyman, Monroe, Piermont, Pike, Sugar Hill, Twin Mountain, Warren, Whitefield,

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**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

	Woodstock, and Woodsville.
<b>Manchester Region</b> 1050 Perimeter Road, Suite 501 Manchester, NH 03102-3762 Phone: 603-668-2330 or 1-800-852-7493	Auburn, Bedford, Chester, Goffstown, Manchester, New Boston, and Weare.
<b>Nashua Region</b> 26 Whipple Street Nashua, NH 03060-9311 Phone: 603-883-7726 or 1-800-852-0632	Amherst, Atkinson, Brookeline, Danville, Derry, Greenville, Hampstead, Hollis, Hudson, Litchfield, Londonderry, Mason, Merrimack, Milford, Mont Vernon, Nashua, Newton, Pelham, Plaistow, Salem, Sandown, Wilton, and Windham.
<b>Rochester Region</b> 150 Wakefield Street, Suite 22 Rochester, NH 03867-1309 Phone: 603-332-9120 or 1-800-862-5300	Barrington, Dover, Durham, Farmington, Gonic, Lee, Madbury, Middleton, Milton, New Durham, Rochester, Rollinsford, Somersworth, Strafford, and Union.
<b>Seacoast Region</b> 19 Rye Street Portsmouth, NH 03801 Phone: 603-433-8300 or 1-800-821-0326	Brentwood, Candia, Deerfield, East Kingston, Epping, Exeter, Fremont, Greenland, Hampton, Hampton Falls, Kensington, Kingston, New Castle, Newfields, Newington, Newmarket, North Hampton, Northwood, Nottingham, Portsmouth, Raymond, Rye, Seabrook, South Hampton, and Stratham.

1.5. The Contractor must provide direct services to NHEP participants by offering services in a safe, NHEP participant-friendly office or meeting space in the Geographical Region for which the participant is located.

1.5.1. The Contractor must have an office space in each Geographical Region where services are provided, and must also travel to community locations including, but not limited to:

- 1.5.1.1. Local libraries;
- 1.5.1.2. Community colleges;
- 1.5.1.3. Community resources centers;

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**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

- 1.5.1.4. One Stop Centers; and
- 1.5.1.5. Other state-acceptable establishments that are convenient to the participants.
- 1.5.2. For the purpose of this agreement, all references to business hours mean Monday through Friday from 8:00 AM and 4:00 PM, excluding state and federal holidays.
- 1.5.3. The Contractor must deliver services individually, or in a group setting in which all participants have a related vested interest or need, in-person, via remote workshops, by telephone, and using email and other technologies, including video conferencing. Individualized service delivery models must focus on the six (6) areas of workforce development identified by the Department, which are as follows:
  - 1.5.3.1. High School Credential Attainment.
  - 1.5.3.2. Career Exploration and Identification.
  - 1.5.3.3. Training/Credential Attainment-Licensures and/or Apprenticeship Program.
  - 1.5.3.4. Completion/Update/Maintain an Employment Portfolio.
  - 1.5.3.5. Participation in a Work Experience or On-the-Job Training (OJT).
  - 1.5.3.6. Career Ladder Employment/Re-employment.
- 1.6. The Contractor is required to actively participate in at least one (1) meeting per month with the Department, or as otherwise requested by the Department. Meetings will address enhancing service delivery, ensuring accountability for specified deliverables, promptly addressing issues, providing information on policy/protocol changes, and providing updates on the Contractor's progress. Other meetings with the Department may be required for a variety of other topics that include, but are not limited to:
  - 1.6.1. District Office meetings;
  - 1.6.2. NH Works Partner meetings;
  - 1.6.3. Community stakeholder meetings; and
  - 1.6.4. Other meetings, as requested by the Department.
- 1.7. The Contractor must provide program information to NHEP participants and those whose TANF assistance has been closed for one (1) year.
- 1.8. The Contractor must ensure that all new employees receive new hire training within the first sixty (60) days of employment including all aspects of the NHEP training manual.
- 1.9. The Contractor must ensure that their Workforce Developers complete Job Developer Training within the first six (6) months of employment with the Contractor. This obligation can be fulfilled by providing proof of training

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**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

completion to the Department.

- 1.10. The Contractor must participate in on-site and remote contract monitoring, conducted by the Department, on an ongoing basis, or as otherwise required by the Department, to ensure services are being provided in accordance with this Contract. The Contractor must also comply with all Department issued policies and protocols, including all state and federal requirements. Monitoring includes, but is not limited to:
  - 1.10.1. Staff interviews.
  - 1.10.2. Participant interviews.
  - 1.10.3. Review of program curricula and assigned activities, as applicable.
  - 1.10.4. Review of documentation and data in the Department’s New HEIGHTS, Bridges and any other IT data systems.
- 1.11. The Contractor must have a system in place for regularly monitoring and auditing cases, which must be approved by the Department, and must ensure compliance with all state and federal requirements to prevent audit errors.
- 1.12. The Contractor must provide the minimum number of Workforce Developers and Post TANF Program staff, as indicated in the Staffing Table, below.

**Staffing Table:**

District Office	Services	
	Workforce Developer	Post TANF Program
<b>Berlin Region</b>	1	1
<b>Claremont Region</b>	1-2	1
<b>Concord Region</b>	2-3	1
<b>Conway Region</b>	1	1
<b>Keene Region</b>	1-2	1
<b>Laconia Region</b>	1-2	1
<b>Littleton Region</b>	1	1
<b>Manchester Region</b>	2-3	2-3
<b>Nashua Region</b>	2	2
<b>Rochester Region</b>	2-3	1
<b>Seacoast Region</b>	1	1

- Hours may be satisfied by multiple positions, with varying schedules, to meet the needs of the participants.

**Scope of Services – Workforce Development Services for NHEP participants**

- 1.13. The Contractor must ensure that there is no gap in services in the event that a staff member is not able to work their regularly scheduled hours. Scheduled appointments and District Office meeting times must be kept without disruption.

**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

- 1.14. The Contractor must provide services to participants in alignment with the Department Career Counselor's completed assessment and employment plan, which includes immediate, short-term and long-term needs, and goals of the participant.
- 1.15. The Contractor must provide services to participants as indicated on the Requisition Form when requested by the Department. Workforce Development Services must not be denied without prior discussion and approval from the Department.
- 1.16. The Contractor must ensure that individualized, quality and equitable services are provided to participants that are aligned with and follow the workforce development areas, which include, but are not limited to:
  - 1.16.1. **Career Exploration.** The Contractor must provide training and support to all participants on:
    - 1.16.1.1. Labor market tools, utilization and information including: Occupational Information Network (O\*NET), Bureau of Labor Statistics, Economic Labor Market Information (ELMI), use of living wage calculators, and other state and federal assistance resources.
    - 1.16.1.2. Career opportunities that are identified as in-demand with salary range increases and opportunities for upward career advancement.
    - 1.16.1.3. Wage projections related to specific industries and sector partner initiative involvement.
    - 1.16.1.4. Employment trends.
    - 1.16.1.5. Working with employers to set up job shadows and job tours.
    - 1.16.1.6. Administering and working with skills and interest assessments.
  - 1.16.2. **Training and Credentialing Attainment.** The Contractor must support and assist participants with:
    - 1.16.2.1. Working with employers to identify the training necessary to fill open positions to address their employee shortages.
    - 1.16.2.2. Collaborating with employers and training providers, such as the Community College System of New Hampshire and other educational programs, to develop customized trainings to address the employee shortage needs of New Hampshire businesses.
    - 1.16.2.3. Navigating available opportunities connected to apprenticeships.

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**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

**1.16.3. Employability Skills Training and Employment Portfolio Development.** The Contractor must complete an employment portfolio for all participants receiving active workforce development services and ensure they are competent in creating and updating employment related documents by providing training and development on:

- 1.16.3.1. Resumes, including how to update to address specific occupational/industry language.
- 1.16.3.2. Cover Letters, including industry and job specific.
- 1.16.3.3. Employment applications.
- 1.16.3.4. Interview skills and preparedness.
- 1.16.3.5. Utilizing existing labor market tools and information.
- 1.16.3.6. Career Exploration.
- 1.16.3.7. Utilizing various job search training methods.
- 1.16.3.8. Interpersonal soft skills.
- 1.16.3.9. Collaborating and partnering with community service agencies to increase work readiness skills.

**1.16.4. Work Experience/Internship.** The Contractor must:

- 1.16.4.1. Develop work experience/internship opportunities that are in line with participant career goals.
- 1.16.4.2. Ensure work experience/internship opportunities are no longer than 240 hours and do not exceed sixteen (16) weeks in duration. Extension requests can be made to the Department’s Bureau of Employment Supports’ Field Support Managers.
- 1.16.4.3. Monitor participant progress at the work experience/internship site on a bi-weekly basis.
- 1.16.4.4. Monitor participant progress at the work experience/internship site on a monthly basis with the employer partner.
- 1.16.4.5. Engage the employer partner on or around the 4<sup>th</sup>, 10<sup>th</sup> and 16<sup>th</sup> week of the Work Experience, by providing an evaluation tool for the supervisor to complete to monitor the success of the placement or identify areas of concern for resolution throughout the placement.
- 1.16.4.6. Develop and execute work experience agreements with both employers and participants.
- 1.16.4.7. Work with participants in collaboration with businesses through the on-boarding process.

**1.16.5. Career Ladder Employment and/or On-the-Job Training (OJT) Support.** The Contractor must assist and support participants in all

**New Hampshire Department of Health and Human Services  
Strengthening Citizens and Businesses for Economic Mobility**

**EXHIBIT B – Amendment #2**

areas of their employment, including but not limited to:

- 1.16.5.1. The on-boarding process.
- 1.16.5.2. Job retention.
- 1.16.5.3. Workforce development training and other services related to employment stabilization.
- 1.16.5.4. Career development and advancement.
- 1.16.5.5. Wage progression.
- 1.16.5.6. Re-employment supports and services.

1.16.6. **Financial Literacy Training.** The Contractor must provide training and support in the following areas, including but not limited to:

- 1.16.6.1. Household budgeting.
- 1.16.6.2. Methods to increase credit scores.
- 1.16.6.3. Banking, including checking and saving accounts.
- 1.16.6.4. Interest rates.
- 1.16.6.5. Federal Earned Income Tax Credit, Child Tax Credit and Work Opportunity Tax Credit.
- 1.16.6.6. Introduction to local free tax services.

1.17. The Contractor must work in collaboration with the Department to facilitate the provision of support services, in alignment with Attachment1 – NHEP Employment & Training Support (ETS) Activities Interface in New HEIGHTS & Bridges and direct navigation with participants to address and/or remove challenges to employment, including but not limited to:

- 1.17.1. Transportation.
- 1.17.2. Child care.
- 1.17.3. Car repairs.
- 1.17.4. Necessary tools of the trade.
- 1.17.5. Workplace uniforms and clothing.
- 1.17.6. Access to technology equipment.
- 1.17.7. Dental care.
- 1.17.8. Other challenges to employment that may include, but are not limited to:
  - 1.17.8.1. Family and work balance.
  - 1.17.8.2. Mitigating obstacles while employed.
  - 1.17.8.3. Assistance with new employee acclimation to the workplace.
  - 1.17.8.4. Conflict resolution.
  - 1.17.8.5. Assistance with unforeseen challenges.

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- 1.18. The Contractor must collaborate with all State of New Hampshire Workforce partners to broaden opportunities available to participants, which includes, but is not limited to:
  - 1.18.1. Agencies funded by the Workforce Innovation Opportunity Act (WIOA).
  - 1.18.2. NH Department of Education, Vocational Rehabilitation.
  - 1.18.3. NH Employment Security, One Stop Centers.
  - 1.18.4. Community College System of New Hampshire.
  - 1.18.5. Other community partners approved by the Department.
- 1.19. The Contractor must collaborate with other workforce agencies and partners to coordinate and/or blend multiple funding streams necessary to support the NHEP/TANF population with tuition, the reduction of challenges to employment, and employment needs, to prepare participants to transition from public assistance.
- 1.20. The Contractor must collaborate with other workforce and training providers to maintain current knowledge of the various credentialing, training, On-the-Job Training (OJT), apprenticeship and direct employment opportunities that are available, in order to offer those opportunities to NHEP participants.
- 1.21. The Contractor must work in collaboration with employers, Department Career Counselors, and participants to ensure that all parties are communicating appropriately and timely.
- 1.22. The Contractor must report all participant changes, including but not limited to, changes in employment status, contact information, and significant issues to the Department Career Counselors via email on the day in which the information is ascertained.
- 1.23. The Contractor must ensure:
  - 1.23.1. All participants are engaged bi-monthly to discuss progress to reach employment related goals, workforce development and portfolio services, with focus on the following, as appropriate:
    - 1.23.1.1. Workforce development training, including credentials, upskilling, and employer provided training opportunities.
    - 1.23.1.2. Career development and advancement, including high demand industries.
    - 1.23.1.3. Wage progression.
    - 1.23.1.4. Job retention, related to employment stabilization.
    - 1.23.1.5. Re-employment supports and services.
    - 1.23.1.6. Mitigating obstacles to employment.
    - 1.23.1.7. Employment and training assistance services.
  - 1.23.2. Each communication is documented within the New HEIGHTS

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system on the day in which communication occurs.

**1.24. Reporting Requirements.**

1.24.1. The Contractor must enter individual participant data and service delivery information into the Department's New HEIGHTS system on the same day the information is received and/or services are delivered, which includes but is not limited to:

- 1.24.1.1. Employment data.
- 1.24.1.2. Service delivery data/information.
- 1.24.1.3. Uploading documents into the participant e-folder, including all portfolio documents.
- 1.24.1.4. Participant appointments that are missed or rescheduled, which include notifying the NHEP Career Counselor via email and documenting that communication has occurred.
- 1.24.1.5. Any required documents.
- 1.24.1.6. Updates to participant contact information.

1.24.2. The Contractor must report to the Department by the 20<sup>th</sup> calendar day (or the next business day in the event the 20<sup>th</sup> lands on a weekend of holiday) following the end of the reporting period of each month, that includes but is not limited to:

- 1.24.2.1. Number of active participants – participated in services in last thirty (30) calendar days.
- 1.24.2.2. Number of individuals that became active participants – received services for the first time in the program year.
- 1.24.2.3. Number of first-time unsubsidized employment/ OJT/ apprenticeship gains.
- 1.24.2.4. Total number of unsubsidized employment/ OJT/ apprenticeship gains, inclusive of first-time gains.
- 1.24.2.5. Total number of unsubsidized employment/ OJT/ apprenticeship gains, which relate to the career area identified in the participant's short-term and/or long-term career goals.
- 1.24.2.6. Number of unsubsidized employment losses.
- 1.24.2.7. Number of unsubsidized employment losses as a result of entering new employment.
- 1.24.2.8. Number of OJT/ apprenticeships ended prior to the anticipated completion date without the agreement of all parties.
- 1.24.2.9. Total number of participants who completed an employment portfolio which consists of:

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- 1.24.2.9.1. General resume and resumes targeted to career goal.
- 1.24.2.9.2. General cover letter and cover letters targeted to career goal.
- 1.24.2.9.3. Interview skills and preparation.
- 1.24.2.9.4. Employment applications, to include references.
- 1.24.2.9.5. Career exploration, including at least one (1) career identified as high wage and/or high demand by O\*NET and/or NHWorks Job Match.
- 1.24.2.10. Number of participants to successfully complete a work experience.
- 1.24.2.11. Number of participants to complete an OJT and transition to unsubsidized employment.
- 1.24.2.12. Number of participants to receive expanded career exploration services.
- 1.24.2.13. Number of participants to receive training and credential attainment services.
- 1.24.2.14. Number of participants to receive employability skills training services.
- 1.24.2.15. Number of participants to receive work experience/internship services.
- 1.24.2.16. Number of participants to receive career ladder employment and/or OJT support services.
- 1.24.2.17. Number of participants to receive financial literacy training.
- 1.24.2.18. Number of participants to being or being updating a career portfolio.
- 1.24.2.19. Number of participants to end a work experience before, on, or after the anticipated completion date.
- 1.24.2.20. Number of OJTs ending before, on, or after the anticipated completion date.
- 1.24.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

**1.25. Performance Measures.** The Contractor must ensure:

- 1.25.1. Work Experience – Minimum of 75% of participants successfully complete their Work Experience. Successful completion is defined as finishing the Work Experience on the anticipated end date or before/or after an adjusted end date, with the written consent of all parties involved.

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- 1.25.2. On-the-Job Training (OJT) – Minimum of 70% of all participants enter into Unsubsidized Employment upon completion of an OJT.
- 1.25.3. Employment Portfolio – Minimum of 75% of participants receiving workforce development services demonstrate competence in the creation and maintenance of documents and the application of skills identified in 1.16.3.

**Scope of Services – Post TANF Program**

- 1.26. The Contractor must make and document at least three (3) contact attempts to engage each identified potential candidate for post TANF services within ten (10) business days. Attempts to contact will be made in the following ways:
  - 1.26.1. Phone contact.
  - 1.26.2. Email and other technologies.
  - 1.26.3. Video conferencing.
  - 1.26.4. In-person.
  - 1.26.5. In a group setting, including workshops and job fairs.
- 1.27. The Contractor must utilize marketing materials to share information in the community about the services available in the Post TANF Program in order to promote outreach and recruiting, including:
  - 1.27.1. Posting fliers in strategic locations within the community.
  - 1.27.2. Having fliers available at appropriate state workforce partner locations.
  - 1.27.3. Having fliers available at community events, including job fairs.
  - 1.27.4. Having a dedicated section on the agency website featuring the Post TANF Program.
- 1.28. The Contractor must utilize the Department’s New HEIGHTS system to document all contact and services with participants in the Post TANF Program.
- 1.29. The Contractor must ensure that different contact methods are utilized, in efforts to reach and provide services to active Post TANF participants, including in-person, at the home of the participant (with their verbal permission), and/or in-person in the community, when necessary and appropriate. Contact and/or services should be provided no less than twice per month.
- 1.30. The Contractor must provide resource and services to meet the individual needs of the participant to assist the participant in meeting employment goals which may include, but are not limited to:
  - 1.30.1. Referrals for services.
  - 1.30.2. Direct delivery of services.
  - 1.30.3. Authorization of payment for services.

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**1.31. Transitional Workforce Services – for Post TANF Program**

- 1.31.1. The Contractor must ensure that individuals receive transitional workforce services to assist them in transitioning from one (1) job to another or from one (1) career area to another, on an as needed basis, in the following areas:
  - 1.31.1.1. Career counseling.
  - 1.31.1.2. Workforce development training and other services related to employment stabilization.
  - 1.31.1.3. Job retention.
  - 1.31.1.4. Post TANF employment and long-term attachment to employment and the labor market.

**1.32. Stabilization and Support Services:**

- 1.32.1. The Contractor must approve and provide payment for stabilization and support services, in alignment with Attachment 1 – NHEP Employment & Training Support (ETS) Activities Interface in New HEIGHTS & Bridges, on an as needed basis in the following areas:
  - 1.32.1.1. Transportation allowances;
  - 1.32.1.2. Auto repairs;
  - 1.32.1.3. Dental care;
  - 1.32.1.4. Uniforms and tools;
  - 1.32.1.5. Eye glasses;
  - 1.32.1.6. Child care;
  - 1.32.1.7. Tuition assistance;
  - 1.32.1.8. Technology and access to technology; and
  - 1.32.1.9. Other items approved by the Department.
- 1.32.2. The Contractor must provide supporting documentation upon the Department's request for all supportive services, in accordance with Exhibit C.
- 1.32.3. The Contractor must coordinate with appropriate local resources to connect participants, on an as needed basis, to the services and assistance that will support them in their progression toward upward economic mobility.

**1.33. High School Credential Attainment.** The Contractor must:

- 1.33.1. Have a working knowledge of the Adult Education system in New Hampshire and support participants in navigating the services required to work toward the obtainment of their High School Credential.
- 1.33.2. Provide assistance and support to participants in all aspects of the attainment of a secondary school diploma, High School (HS) or High School Equivalency.



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**1.34. Job Retention/Post-Employment Services:**

- 1.34.1. The Contractor must provide and ensure that participants receive the following job retention and post-employment services, on an as needed basis, in the following areas:
- 1.34.1.1. Ongoing communication.
  - 1.34.1.2. Support with employment issues.
  - 1.34.1.3. Interpersonal skills.
  - 1.34.1.4. Workplace mentoring.
  - 1.34.1.5. Crisis prevention and resolution.
  - 1.34.1.6. Linkages with job training.
  - 1.34.1.7. Occupational skills training to obtain, maintain and upgrade employment.

**1.35. Financial Literacy Training:**

- 1.35.1. The Contractor must provide training and support to participants in the following areas, including but not limited to:
- 1.35.1.1. Household budgeting.
  - 1.35.1.2. Methods to increase credit scores.
  - 1.35.1.3. Banking, including checking and savings accounts.
  - 1.35.1.4. Interest rates.
  - 1.35.1.5. Federal Earned Income Tax Credit, Child Tax Credit and Work Opportunity Tax Credit.
  - 1.35.1.6. Introduction to local free tax services.

**1.36. Wage Progression:**

- 1.36.1. The Contractor must provide and ensure that referred participants receive wage progression services, in the following areas, as needed:
- 1.36.1.1. Self-advocacy and leadership skills.
  - 1.36.1.2. Occupation and wage information.

**1.37. Re-Employment Services:**

- 1.37.1. The Contractor must provide and ensure that referred participants receive the following re-employment services to reach their desired career goals:
- 1.37.1.1. Comprehensive workforce development and job search skills.
  - 1.37.1.2. Job leads and introductions to employers.
  - 1.37.1.3. Assistance with reactivating available benefits during re-employment search phase and/or during occupational training.

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**1.38. Reporting Requirements:**

- 1.38.1. The Contractor must enter individual participant data and updates into the Department’s New HEIGHTS system on the day that contact is made with the participant and/or services are delivered. Updated contact/service data must include, but is not limited to:
  - 1.38.1.1. Service delivery data.
  - 1.38.1.2. Uploading documents, including employment portfolio documents, to the participant’s e-folder.
- 1.38.2. The Contractor must submit a monthly programmatic report, to the Department’s Bureau Chief of Employment Supports or designee by the twentieth (20<sup>th</sup>) day of each month (or the next business day in the event the 20<sup>th</sup> lands on a weekend or holiday), to the Department, monthly and year to date totals of the following:
  - 1.38.2.1. Number of active participants, individuals that participated in services in the last ninety (90) days.
  - 1.38.2.2. Number of individuals that became active participants, individuals that received services for the first time.
  - 1.38.2.3. Number of active participants that began services with unsubsidized employment.
  - 1.38.2.4. Number of participants that became inactive individuals, individuals no longer receiving services.
  - 1.38.2.5. Number of participants that began services without a post-secondary credential.
  - 1.38.2.6. Number of first-time employment gains.
  - 1.38.2.7. Total number of employment gains.
  - 1.38.2.8. Total number of unsubsidized employment losses.
  - 1.38.2.9. Number of unsubsidized employment losses as a result of entering new employment.
  - 1.38.2.10. Number of participants to complete/update a career portfolio, for the first time, consisting of:
    - 1.38.2.10.1. General resume and resume targeted to career goal.
    - 1.38.2.10.2. General cover letter and cover letter targeted to career goal.
    - 1.38.2.10.3. Interview skills and preparation.
    - 1.38.2.10.4. Employment/application, to include references.
    - 1.38.2.10.5. Career exploration, including at least one (1) career identified as high wage and/or high demand by O\*Net and/or NHWorks Job Match.

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- 1.38.2.11. Number of participants receiving financial literacy services for the first-time, as defined in 1.16.6.
- 1.38.2.12. Number of participants contacted/received services bi-weekly.
- 1.38.2.13. Number of participants who reopen TANF assistance.
- 1.38.2.14. Number of post-secondary credential gains.
- 1.38.2.15. Number of participants to receive transitional workforce services.
- 1.38.2.16. Number of participants to receive stabilization and support services.
- 1.38.2.17. Number of participants to receive high school credential attainment services.
- 1.38.2.18. Number of participants to receive job retention/post-employment services.
- 1.38.2.19. Number of participants to receive wage progression services.
- 1.38.2.20. Number of participants to receive re-employment services.
- 1.38.2.21. Number of participants to end a training or education program before, on, or after the anticipated completion date.

1.38.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

**1.39. Performance Measures.** The Contractor must ensure:

- 1.39.1. Employment Portfolio – Minimum of 75% of participants in Post TANF Program will demonstrate competence in the creation and maintenance of documents and the application of skills identified in 1.25.3.
- 1.39.2. Minimum of 75% of participants enrolled in the Post TANF Program, are provided Financial Literary Services based on the strengths and needs of the participant.
- 1.39.3. Minimum of 80% of participants who enroll in the Post TANF Program, receive contact and services from the Contractor on a bi-weekly basis.
- 1.39.4. Minimum of 10% of participants who enter Post TANF Program without an occupational skills training credential/post-secondary degree/license will obtain an occupational skills training credential/post-secondary degree/license while in the program.
- 1.39.5. Minimum of 60% of participants who become inactive, end participation with Unsubsidized Employment.

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**Scope of Services – Earned Income Disregard Pilot Program Wind-down**

- 1.40. The Contractor must provide services to open TANF/NHEP participants who are participating in the Earned Income Disregard Pilot Program Wind-down and ensure each participant remains eligible to continue the program.
- 1.41. The Contractor must facilitate a seamless transition back to NHEP, if a participant should become disqualified from the Earned Income Disregard Pilot Program Wind-down within two (2) weeks of the loss of eligibility for that program.
- 1.42. The Contractor must ensure that different contact methods are utilized, in efforts to reach and provide services to participants in the Earned Income Disregard Pilot Program Wind-down including in-person, at the home of the participant (with their verbal permission), and/or in-person in the community, when necessary and appropriate. Contact and/or services must occur twice per month.
- 1.43. The Contractor must provide services to participants in alignment with completed assessments and the participant employment plan, which includes immediate, short-term and long-term needs, and goals of the participant.
- 1.44. The Contractor must utilize the Department's Requisition Form to request workforce development services for participants in Earned Income Disregard Pilot Program Wind-down to provide assistance with changing employment, upskilling, and when appropriate provide employment meditation.
- 1.45. The Contractor must provide resources and services tailored to meet the individual needs of the participant to help them achieve employment goals. The resources and services may include, but are not limited to:
  - 1.45.1. Referrals for services.
  - 1.45.2. Direct delivery of services.
  - 1.45.3. Authorization of payment for services.

**1.46. Support Services**

- 1.46.1. The Contractor must approve and provide payment for stabilization and support services, in alignment with Attachment 1-NHEP Employment & Training Support (ETS) Activities Interface in New HEIGHTS & Bridges, on an as needed basis, including but not limited to the following areas:
  - 1.46.1.1. Transportation allowances.
  - 1.46.1.2. Auto repairs.
  - 1.46.1.3. Dental care.
  - 1.46.1.4. Dentures.

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- 1.46.1.5. Uniform and tools.
- 1.46.1.6. Eyeglasses.
- 1.46.1.7. Child care.
- 1.46.1.8. Tuition assistance.
- 1.46.1.9. Technology and access to technology.
- 1.46.1.10. Other items, as approved by the Department.
- 1.46.2. The Contractor must collaborate with all State of New Hampshire Workforce partners to broaden opportunities available to participants, which includes, but is not limited to:
  - 1.46.2.1. Agencies funded by the Workforce Innovation Opportunity Act (WIOA)
  - 1.46.2.2. NH Department of Education, Vocational Rehabilitation.
  - 1.46.2.3. NH Employment Security, One Stop Centers.
  - 1.46.2.4. Community College System of New Hampshire.
  - 1.46.2.5. Other community partners approved by the Department.
- 1.46.3. The Contractor must collaborate with other workforce agencies and partners to coordinate and/or blend multiple funding streams necessary to support participants with tuition, the reduction of challenges to employment, and employment needs, to prepare participants to transition from public assistance.
- 1.46.4. The Contractor must collaborate with other workforce and training providers to maintain current knowledge of the various credentialing, training, OJT, apprenticeship and direct employment options that are available, to offer those opportunities to participants in efforts to increase higher wage employment opportunities.
- 1.46.5. The Contractor must work in collaboration with Workforce Developers, employers, and participants to ensure that all parties are communication appropriately and timely. The Contractor must ensure:
  - 1.46.5.1. All identified participants will be engaged bi-monthly, to discuss employment, workforce development and portfolio services, including a focus on the following, as appropriate:
    - 1.46.5.1.1. All identified participants will be engaged bi-monthly, to discuss employment, workforce development and portfolio services, including a focus on the following, as appropriate:
      - 1.46.5.1.1.1. Workforce development training, including

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- 1.46.5.1.1.2. Career development and advancement, including high demand industries.
- 1.46.5.1.1.3. Wage progression.
- 1.46.5.1.1.4. Job retention, related to employment stabilization.
- 1.46.5.1.1.5. Mitigation obstacles to employment.
- 1.46.5.1.1.6. Employment and training assistance services.
- 1.46.5.1.1.7. Review and assist with TANF redetermination requirements.

**1.47. Transitional Workforce Services – Earned Income Disregard Pilot Program Wind-down**

- 1.47.1. The Contractor must ensure that individuals receive transitional workforce services to assist them in transition from one job to another or from one career to another, on an as needed basis, in the following areas:
  - 1.47.1.1. Career counseling.
  - 1.47.1.2. Workforce development training and other services related to employment stabilization.
  - 1.47.1.3. Job retention.
  - 1.47.1.4. Long-term attachment to employment and the labor market.
- 1.47.2. **High School Credential Attainment** – The Contractor must:
  - 1.47.2.1. Have a working knowledge of the Adult Education system in New Hampshire and support participants in navigating the services and steps required to work toward the obtainment of their High School Credential.
  - 1.47.2.2. Provide assistance and support to participants in all aspects of the attainment of a secondary school diploma, High School or High School Equivalency.
- 1.47.3. **Job Retention/Post-Employment Services**

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1.47.3.1. The Contractor must provide and ensure that participants receive the following job retention and post-employment services, on an as needed basis, in the following areas:

- 1.47.3.1.1. Ongoing communication.
- 1.47.3.1.2. Support with employment issues.
- 1.47.3.1.3. Interpersonal skills.
- 1.47.3.1.4. Workplace mentoring.
- 1.47.3.1.5. Crisis prevention and resolution.
- 1.47.3.1.6. Linkages with job training.
- 1.47.3.1.7. Occupational skills training to obtain, maintain and upgrade employment.

**1.47.4. Finance Literacy Training**

1.47.4.1. The Contractor must provide training and support in the following areas, including but not limited to:

- 1.47.4.1.1. Household budgeting.
- 1.47.4.1.2. Methods to increase credit scores.
- 1.47.4.1.3. Banking, including checking and saving accounts.
- 1.47.4.1.4. Interest rates.
- 1.47.4.1.5. Federal Earned Income Tax Credit, Child Tax Credit and Work Opportunity Tax Credit.
- 1.47.4.1.6. Introduction to local free tax services.

**1.47.5. Wage Progression**

1.47.5.1. The Contractor must provide and ensure that referred participants receive wage progression services, in the following areas, as needed:

- 1.47.5.1.1. Self-advocacy and leadership skills.
- 1.47.5.1.2. Occupation and wage information.

**1.48. Data and Reporting Requirements**

1.48.1. The Contractor must enter individual participant data and service delivery information into the Departments New HEIGHTS system on the day that information is received and/or services are delivered in alignment with all policies and protocols of TANF/NHEP, which includes but is not limited to:

- 1.48.1.1. Employment Plans are active, up to date and signed.
- 1.48.1.2. Updates to assessment screen as necessary; a minimum of quarterly.

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- 1.48.1.3. Open Child Care Scholarship services when necessary and update Child Care screens, as needed.
- 1.48.1.4. Uploading required documents into the participant's e-folder including all portfolio documents.
- 1.48.1.5. Utilize the New HEIGHTS scheduling system to schedule the participant's next appointment prior to the conclusion of the current appointment.
- 1.48.1.6. Adhere to all rules, policies and protocols around noncompliance and sanctions.
- 1.48.1.7. Employment data.
- 1.48.1.8. Enter Service delivery data/information (RID Notes) on the day that contact/services occur.
- 1.48.1.9. Updates to participant contact information.
- 1.48.1.10. Post Secondary achievement data.
- 1.48.1.11. Participant demographics.
- 1.48.1.12. Participant contact data.
- 1.48.1.13. On a daily basis, contract staff must check the New HEIGHTS:
  - 1.48.1.13.1. Dashboard.
  - 1.48.1.13.2. Alerts.
  - 1.48.1.13.3. Inbox and process necessary documents.
  - 1.48.1.13.4. Ready to Close List and provide support and assistance to participants appearing on this list, as appropriate.
- 1.48.2. The Contractor must submit a monthly programmatic report to the Department's Bureau Chief of Employment Supports or designee by the 20th day of each month, with the following:
  - 1.48.2.1. Participant Name.
  - 1.48.2.2. Participant RID Number.
  - 1.48.2.3. Name of assigned Staff Member.
  - 1.48.2.4. Number of participants to receive services bi-weekly.
  - 1.48.2.5. Number of participants case files audited.
  - 1.48.2.6. Number of participants exited from the Income Disregard Program.

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- 1.48.2.7. Number of participants exited from the Income Disregard Program without unsubsidized employment.
  - 1.48.2.8. Number of participants to receive transitional workforce services.
  - 1.48.2.9. Number of participants to receive stabilization and support services.
  - 1.48.2.10. Number of participants to receive high school credential attainment services.
  - 1.48.2.11. Number of participants to receive job retention/post-employment services.
  - 1.48.2.12. Number of participants to receive wage progression services.
- 1.49. Background Checks
- 1.49.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
    - 1.49.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
    - 1.49.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
    - 1.49.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.
- 1.50. Confidential Data
- 1.50.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
  - 1.50.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance

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with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

**1.51. Privacy Impact Assessment**

1.51.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.51.1.1. How PII is gathered and stored;
- 1.51.1.2. Who will have access to PII;
- 1.51.1.3. How PII will be used in the system;
- 1.51.1.4. How individual consent will be achieved and revoked;  
and
- 1.51.1.5. Privacy practices.

1.51.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

**1.52. Department Owned Devices, Systems and Network Usage**

1.52.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, must:

- 1.52.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 1.52.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden

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including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

- 1.52.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.52.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 1.52.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.52.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.52.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.52.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.52.1.9. Agree when utilizing the Department's email system:
  - 1.52.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov";
  - 1.52.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
  - 1.52.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and

Contractor Initials: RC

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confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation.”

- 1.52.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
  - 1.52.1.10.1. Complete the Department’s Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
  - 1.52.1.10.2. Sign the Department’s Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
  - 1.52.1.10.3. Only access the Department’s intranet to view the Department’s Policies and Procedures and Information Security webpages.
- 1.52.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 1.52.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department’s Information Security Office or designee immediately.

1.52.2. Workspace Requirement

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- 1.52.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.
- 1.53. The Contractor must utilize the Department's State-owned loaned assets to expand upon their personnel's ability to perform the scope of work outlined in Exhibit B – Scope of Services. The loaned assets are outlined in Exhibit B-1 Department Loaned Asset Inventory, which is attached hereto and incorporated by reference herein. The Contractor agrees to the following terms regarding the use of loaned assets:
- 1.53.1. Assets to be Used by User: Subject to the terms and conditions of this Agreement, the Department agrees to provide to User with the Assets listed on Exhibit B-1 Department Loaned Asset Inventory, which is attached hereto and incorporated by reference herein. This is a non-transferable right for the User to use the Assets. The type of asset and quantity deployed will be determined jointly by the Contractor and the Department. An Asset inventory reflecting the deployed Assets will be managed by the Department with input and validation by the Contractor and will be updated as needed for asset management for the duration of this Agreement.
- 1.53.2. The Contractor agrees to use and operate the assets only in conjunction with the business use stated herein for administration of the Exhibit B – Scope of Services, unless otherwise agreed upon by mutual written consent, and with written exception approval by the Department's Information Security or Deputy Information Security Officer.
- 1.53.3. The Contractor agrees the terms and conditions of the entire Agreement apply to the loaned assets as well.
- 1.53.4. The Contractor agrees the loaned assets will not be taken out of the contiguous United States nor will remote software be used to remote into the device from outside the contiguous United States.
- 1.53.5. The Contractor acknowledges the assets will be provided with specific standard Microsoft software identified on Exhibit B-1 Department Loaned Asset Inventory. The Contractor agrees it will not purchase for or install software in the loaned asset. If non-standard software is required, the Contractor and the Department's Division of Economic Stability's Information Services Lead will work with the Department's Security Office to obtain appropriate approvals and security reviews prior to software/application procurement and installation.
- 1.53.6. The Contractor acknowledges the Department's Security Office and NH DoIT will provide technical assistance or IT support in association

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with the use of the assets. New HEIGHTS System technical team, the system contractor, and/or NH Department of Information Technology (DoIT) will provide technical assistance or IT support for the use of the system as applicable.

- 1.53.7. The Contractor understands the loaned assets may be replaced by the Department or NH DoIT over the life of the Agreement and agrees to comply with requirements to return and receive new devices as directed by the Department and/or NH DoIT.
- 1.53.8. The Contractor understands and agrees that the Department retains ownership of the loaned assets and will return them to the Department in good working condition within thirty (30) days of contract termination, inclusive of any amendments to extend the contract term.
- 1.54. Upon termination of the Agreement the assets will be returned to the Department's Information Security Office and the data preserved per the terms and conditions of the Agreement and, if applicable, the Contract End-of-Life Transition plan. Contract End-of-Life Transition Services
  - 1.54.1. General Requirements
    - 1.54.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
    - 1.54.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT

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Systems”) of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

- 1.54.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
  - 1.54.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
  - 1.54.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department’s Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
  - 1.54.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department’s DHHS Information Security Requirements Exhibit.
- 1.54.2. Completion of Transition Services
- 1.54.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of fifteen (15) business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

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1.54.2.2. Once all parties agree the data has been migrated the Contractor will have thirty (30) days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.54.3. Disagreement over Transition Services Results

1.54.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within fifteen (15) business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

1.55. Website and Social Media

1.55.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH DoIT website and social media requirements and policies.

1.55.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

1.55.3. State of New Hampshire's Website Copyright

1.55.3.1. All right, title and interest in the State WWW site, including copyright to all Data and information, shall remain with the State of New Hampshire. The State of New Hampshire shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other Data or

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information shall, where applicable, display the State of New Hampshire’s copyright.

**2. Exhibits Incorporated**

- 2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 2.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit F, Business Associate Agreement, which has been executed by the parties.

**3. Additional Terms**

**3.1. Impacts Resulting from Court Orders or Legislative Changes**

- 3.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

**3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services**

- 3.2.1. The Contractor must submit:
  - 3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
  - 3.2.1.2. A written attestation, within forty-five (45) days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last twelve (12) months, the Contractor Required Training Video on Civil Rights-

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related Provisions in DHHS Procurement Processes, which is accessible on the Department’s website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and

- 3.2.1.3. The Department’s Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last twelve (12) months and is accessible on the Department’s website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

**3.3. Credits and Copyright Ownership**

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
  - 3.3.3.1. Brochures.
  - 3.3.3.2. Resource directories.
  - 3.3.3.3. Protocols or guidelines.
  - 3.3.3.4. Posters.
  - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

- 3.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or

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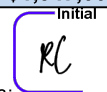
the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

**4. Records**

- 4.1. The Contractor must keep records that include, but are not limited to:
- 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
  - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**Exhibit C-4 Budget Sheet - Amendment #2**

<b>New Hampshire Department of Health and Human Services</b>		
<b>Contractor Name:</b> <i>Southern New Hampshire Services, Inc.</i> <b>Budget Request for:</b> <i>Strengthening Citizens and Businesses for Economic Mobility - Concord &amp; Laconia Region</i> <b>Budget Period:</b> <i>July 1, 2026 - June 30, 2028</i> <b>Indirect Cost Rate (if applicable):</b> <i>9.80%</i>		
Line Item	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28
1. Salary & Wages	\$305,071	\$305,071
2. Fringe Benefits	\$139,522	\$139,522
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$4,500	\$4,500
6. Travel	\$8,072	\$8,072
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$8,690	\$8,690
8. (b) Other - Education and Training	\$14,750	\$14,750
8. (c) Other - Occupancy	\$61,644	\$61,644
8. (d) Other - Legal Fees	\$2,500	\$2,500
8. (e) Other - Employment Training Services	\$75,364	\$75,364
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
<b>Total Direct Costs</b>	<b>\$620,113</b>	<b>\$620,113</b>
<b>Total Indirect Costs</b>	<b>\$53,387</b>	<b>\$53,387</b>
<b>Subtotals</b>	<b>\$673,500</b>	<b>\$673,500</b>
		<b>\$1,347,000</b>

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Contractor Initials: \_\_\_\_\_

Date: 5/28/2026

**Exhibit C-5 Budget Sheet - Amendment #2**

<b>New Hampshire Department of Health and Human Services</b>		
<b>Contractor Name:</b> <i>Southern New Hampshire Services, Inc.</i>		
<b>Budget Request for:</b> <i>Strengthening Citizens and Businesses for Economic Mobility - Rochester &amp; Seacoast Region</i>		
<b>Budget Period:</b> <i>July 1, 2026 - June 30, 2028</i>		
<b>Indirect Cost Rate (if applicable)</b> 9.80%		
Line Item	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28
1. Salary & Wages	\$357,161	\$357,161
2. Fringe Benefits	\$157,073	\$157,073
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$5,756	\$5,756
6. Travel	\$8,037	\$8,037
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$14,911	\$14,911
8. (b) Other - Education and Training	\$14,750	\$14,750
8. (c) Other - Occupancy	\$69,809	\$69,809
8. (d) Other - Legal Fees	\$2,500	\$2,500
8. (e) Other - Employment Training Services	\$81,763	\$81,763
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
<b>Total Direct Costs</b>	<b>\$711,760</b>	<b>\$711,760</b>
<b>Total Indirect Costs</b>	<b>\$61,740</b>	<b>\$61,740</b>
<b>Subtotals</b>	<b>\$773,500</b>	<b>\$773,500</b>
		<b>\$1,547,000</b>

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Date: 5/28/2026

**Exhibit C-6 Budget Sheet - Amendment #2**

<b>New Hampshire Department of Health and Human Services</b>		
<b>Contractor Name:</b> <i>Southern New Hampshire Services, Inc.</i>		
<b>Budget Request for:</b> <i>Strengthening Citizens and Businesses for Economic Mobility - Berlin, Conway &amp; Littleton Region</i>		
<b>Budget Period:</b> <i>July 1, 2026 - June 30, 2028</i>		
<b>Indirect Cost Rate (if applicable)</b> 9.80%		
Line Item	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28
1. Salary & Wages	\$248,548	\$248,548
2. Fringe Benefits	\$122,378	\$122,378
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$6,000	\$6,000
6. Travel	\$22,815	\$22,815
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$7,000	\$7,000
8. (b) Other - Education and Training	\$14,500	\$14,500
8. (c) Other - Occupancy	\$75,000	\$75,000
8. (d) Other - Legal Fees	\$2,500	\$2,500
8. (e) Other - Employment Training Services	\$80,382	\$80,382
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
<b>Total Direct Costs</b>	<b>\$579,123</b>	<b>\$579,123</b>
<b>Total Indirect Costs</b>	<b>\$48,877</b>	<b>\$48,877</b>
<b>Subtotals</b>	<b>\$628,000</b>	<b>\$628,000</b>
		<b>\$1,256,000</b>

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Date: 5/28/2026

**Exhibit C-7 Budget Sheet - Amendment #2**

<b>New Hampshire Department of Health and Human Services</b>		
<b>Contractor Name:</b> <i>Southern New Hampshire Services, Inc.</i>		
<b>Budget Request for:</b> <i>Strengthening Citizens and Businesses for Economic Mobility - Claremont &amp; Keene Region</i>		
<b>Budget Period:</b> <i>July 1, 2026 - June 30, 2028</i>		
<b>Indirect Cost Rate (if applicable)</b> 9.80%		
Line Item	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28
1. Salary & Wages	\$275,179	\$275,179
2. Fringe Benefits	\$126,259	\$126,259
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$7,500	\$7,500
6. Travel	\$22,815	\$22,815
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$6,630	\$6,630
8. (b) Other - Education and Training	\$14,500	\$14,500
8. (c) Other - Occupancy	\$73,306	\$73,306
8. (d) Other - Legal Fees	\$2,500	\$2,500
8. (e) Other - Employment Training Services	\$79,999	\$79,999
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
<b>Total Direct Costs</b>	<b>\$608,688</b>	<b>\$608,688</b>
<b>Total Indirect Costs</b>	<b>\$51,812</b>	<b>\$51,812</b>
<b>Subtotals</b>	<b>\$660,500</b>	<b>\$660,500</b>
		<b>\$1,321,000</b>

Initial  
*RC*

Contractor Initials: \_\_\_\_\_

Date: 5/28/2026

**Exhibit C-8 Budget Sheet - Amendment #2**

<b>New Hampshire Department of Health and Human Services</b>		
<b>Contractor Name:</b>	Southern New Hampshire Services, Inc.	
<b>Budget Request for:</b>	Strengthening Citizens and Businesses for Economic Mobility - Manchester & Nashua Region	
<b>Budget Period:</b>	July 1, 2026 - June 30, 2028	
<b>Indirect Cost Rate (if applicable)</b>	9.80%	
Line Item	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28
1. Salary & Wages	\$417,409	\$417,409
2. Fringe Benefits	\$191,241	\$191,241
3. Consultants	\$0	\$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$10,000	\$10,000
6. Travel	\$22,815	\$22,815
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$6,630	\$6,630
8. (b) Other - Education and Training	\$15,000	\$15,000
8. (c) Other - Occupancy	\$73,112	\$73,112
8. (d) Other - Legal Fees	\$2,500	\$2,500
8. (e) Other - LEP Services (Manchester area)	\$300,000	\$300,000
8. (g) Other - Employment Training Services	\$89,000	\$89,000
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
Other (please specify)	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
<b>Total Direct Costs</b>	<b>\$1,127,707</b>	<b>\$1,127,707</b>
<b>Total Indirect Costs</b>	<b>\$101,793</b>	<b>\$101,793</b>
<b>Subtotals</b>	<b>\$1,229,500</b>	<b>\$1,229,500</b>
		<b>\$2,459,000</b>

RC

Contractor Initials: \_\_\_\_\_

Date: 5/28/2026

# State of New Hampshire

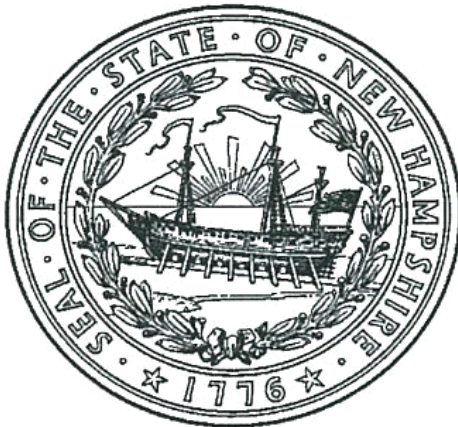
## Department of State

### 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: **0007901388**



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. 2026.

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

David M. Scanlan  
Secretary of State

# State of New Hampshire

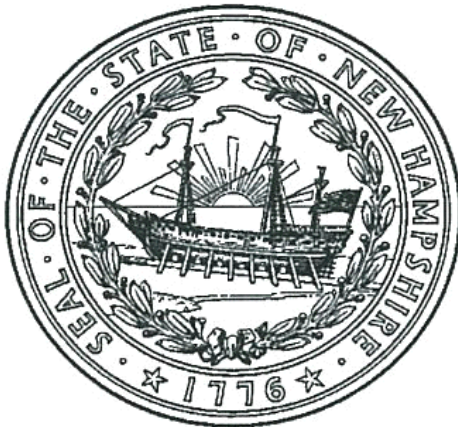
## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PARTNERSHIP HILLSBOROUGH AND ROCKINGHAM COUNTIES is a New Hampshire Trade Name registered to transact business in New Hampshire on June 28, 2024. 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: **966212**

Certificate Number: **0007906386**



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 13th day of April A.D. 2026.

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

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)

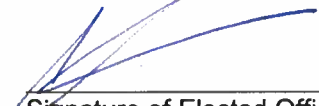
1. I am a duly elected Clerk/Secretary/Officer of Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties.  
(Corporation/LLC Name)

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 February 25, 2026, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Ryan Clouthier, CEO, Sarah Vanderhoof, COO; James Chaisson, CFO, and Cara Aliberti, Senior Accountant (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: 5/5/2026

  
\_\_\_\_\_  
Signature of Elected Officer  
Name: Orville Kerr  
Title: Secretary



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/17/2026

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

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

<b>PRODUCER</b> Cross Insurance-Manchester 1100 Elm Street  Manchester NH 03101	<b>CONTACT NAME:</b> Stephanie Peffer <b>PHONE (A/C, No, Ext):</b> (603) 669-3218 <b>FAX (A/C, No):</b> (603) 645-4331 <b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com
<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b>	<b>INSURER A:</b> Philadelphia Indemnity Ins Co <b>NAIC #</b> 18058
Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties SNHS Management Corporation      PO Box 5040 Manchester NH 03108-5040	<b>INSURER B:</b> The North River Insurance Company <b>NAIC #</b> 21105
	<b>INSURER C:</b>
	<b>INSURER D:</b>
	<b>INSURER E:</b>
	<b>INSURER F:</b>

**COVERAGES**      **CERTIFICATE NUMBER:** 26-27 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"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2670953-005	04/01/2026	04/01/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PHPK2670952-005	04/01/2026	04/01/2027	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"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB905859-005	04/01/2026	04/01/2027	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	R02587HCHS2026-01 (3a.) NH	01/01/2026	01/01/2027	<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			PHPK2670953-005	04/01/2026	04/01/2027	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.

<b>CERTIFICATE HOLDER</b>  State of NH Department of Health and Human Services 129 Pleasant Street  Concord NH 03301-3857	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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# NONPROFIT COVER SHEET

**A. Entity Name: Southern New Hampshire Services, Inc. dba Community Action Partnership Hillsborough and Rockingham Counties**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Deb Stohrer, 603-668-8010, dstohrer@caphr.org

**Person responsible for Accuracy and Completeness of information provided:**

Name: Ryan Clouthier Title: CEO

Signature: 

**C. List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
<b>Commissioner Toni Pappas</b>	Public
<b>Kathleen Mackin</b>	Representative of low income
<b>Thomas Mullins</b>	Public
<b>Orville Kerr</b>	Representative of low income
<b>Carrie Marshall Gross</b>	Private
<b>German Ortiz</b>	Private
<b>Deborah Gosselin O'Shea</b>	Private
<b>Wanda Kennerson</b>	Private
<b>Speaker Sherm Packard</b>	Public
<b>Commissioner Kevin Burgess</b>	Public
<b>Anna Hamel</b>	Representative of low income
<b>Carrie Santos</b>	Representative of low income
<b>Joy Barrett</b>	Representative of low income
<b>AnneMarie Penner</b>	Representative of low income

**D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):**

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
<b>Ryan Clouthier</b>	CEO	\$200,000	\$0.00
<b>Sarah Vanderhoof</b>	COO	\$145,200	\$0.00
<b>James Chaisson</b>	CFO	\$175,011	\$0.00

**DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY**

**E. Check one of the following:**

- [X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
  - [ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
- 
- 
- 

**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

- [X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (\*\* see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- [ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- [ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

\*\* Note: Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

**FINANCIAL DISCLOSURES**

**G. Check one the following:**

- [ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [ ] *If neither of the above apply*, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

**1. INCOME STATEMENT**

<u>Revenue</u>		<u>Expenses</u>	
<i>Grants</i>	\$	<i>Compensation of officers, directors, and key personnel</i>	\$
<i>Donations</i>	\$	<i>Other salaries &amp; wages</i>	\$
<i>Program Services Revenue</i>	\$	<i>Payroll taxes &amp; employee benefits</i>	\$
<i>Interest &amp; Dividends</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<i>All other Revenue</i>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
<u>Total Revenue</u>	\$	<i>All other expenses</i>	\$
		<u>Total Expenses</u>	\$

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &amp; Equivalents</i>	\$	<i>Accounts Payable</i>	\$
<i>Investments</i>	\$	<i>Loans Payable</i>	\$
<i>Real Estate (less any depreciation)</i>	\$	<i>All other liabilities</i>	\$
<i>Other Property &amp; Equipment (less any depreciation)</i>	\$	<u>Total Liabilities</u>	\$
<i>Pledges, grants, accounts receivable</i>	\$		
<i>All other assets</i>	\$		
<u>Total Assets</u>	\$		

G = Good Standing; X = Not in Good Standing; S = Suspended

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
15931	Southeast NH Habitat for Humanity, Inc.	1 Middle St. Suite 200	Portsmouth	NH	03801	G	11/15/2026
5335	Southeastern Guide Dogs, Inc.	4210 77th Street East	Palmetto	FL	34221	G	11/14/2026
14884	Southeastern Legal Foundation, Inc.	560 W. Crossville Road Suite 104	Rosewell	GA	30075-7509	G	5/15/2026
14372	Southeastern Regional Education Service Center, Inc.	165 South River Road, Unit F	Bedford	NH	03110	G	5/15/2026
19993	Southern Arkansas University Foundation, Inc	100 E. University, MSC 9174	Magnolia	AR	71753-2181	X	5/15/2025
16025	Southern Center for Human Rights	60 Walton St NWAtlanta, GA 30303	Atlanta	GA	30303	G	5/15/2026
18841	Southern Connecticut State University Foundation, Inc.	501 Crescent Street, OB1 Room #112P	New Haven	CT	06515-1533	G	11/14/2026
11736	Southern District YMCA/Camp Lincoln, Inc	56 Linden Street	Exeter	NH	03833	G	5/15/2026
15075	Southern Environmental Law Center, Inc.	120 Garrett Street, Suite 400Charlottesville, VA 22902	Charlottesville	VA	22902	G	8/15/2026
35638	Southern Illinois University Edwardsville Foundation	30 N. Circle Drive	Edwardsville	IL	62025	G	11/15/2026
17699	Southern Illinois University Foundation	1235 Douglas Drive, Colyer Hall-Mail Code 6805	Carbondale	IL	62901	G	11/14/2026
14964	Southern Methodist University	PO Box 750294Dallas, TX 75275	Dallas	TX	75275	G	10/15/2025
13779	Southern Mutual Help Association, Inc.	3602 Old Jeanerette Road	New Iberia	LA	70563	G	5/15/2026
35387	Southern New Hampshire Recreational Soccer League	35 Old Auburn Road	Derry	NH	03038	G	12/15/2026
31039	Southern New Hampshire Scholarship Foundation	5 Aston Avenue	Nashua	NH	03063	X	5/15/2019
2842	Southern NH Dressage and Combined Training Association, Inc.	29 Random RoadRye, NH 03870	Rye	NH	03870	G	5/15/2026
6207	Southern NH Families Into Nashua Swimming	8 Pinebrook Road	Nashua	NH	03062	X	1/15/2018
19266	Southern NH Health System, Inc.	8 Prospect Street PO Box 2014	Nashua	NH	03061-2014	G	5/15/2026
6282	Southern NH Medical Center	8 Prospect Street PO Box 2014	Nashua	NH	03061-2014	G	5/15/2026
1830	Southern NH Services, Inc.	PO Box 5040	Manchester	NH	03108	G	6/15/2026
1216	Southern NH Skating Club	PO Box 4478	Manchester	NH	03108	G	8/15/2026
14678	Southern NH Spirit Boosters, Inc.	PO Box 342	Pelham	NH	03076-0342	G	11/15/2025
6687	Southern NH University	2500 North River Road	Manchester	NH	03106-1045	G	5/15/2026
13209	Southern NH University Student Government Association	2500 North River Road	Manchester	NH	03106-1045	G	11/15/2025
30685	Southern NH Women's Softball League	PO Box 230	Nashua	NH	03061	X	5/15/2021
14375	Southern NH Youth Ballet	PO Box 10286	Bedford	NH	03110	G	12/15/2026
6039	Southern NH Youth Lacrosse League	PO Box 297	Nashua	NH	03061	G	5/15/2026
4653	Southern Poverty Law Center	400 Washington Avenue	Montgomery	AL	36104	G	3/15/2026
33338	Southern Smoke Foundation	1302 Waugh DriveHouston, TX 77019	Houston	TX	77019	G	5/15/2026
32836	Southern Sudan Hope	95 Eddy Road #613	Manchester	NH	03102	X	11/15/2021
14920	Southern Utah Wilderness Alliance	425 East 100 South	Salt Lake City	UT	84111	G	5/15/2026
34615	Southside Middle School PTA (SMS PTA)	300 South Jewett Street	Manchester	NH	03103	G	11/15/2025
35727	Southwest Airlines Employees Catastrophic Assistance Charity	PO Box 36611 ROOM HDQ1CA	Dallas	TX	75235	G	5/15/2026



**Community Action Partnership  
Hillsborough Rockingham Counties  
Mission Statement**

We dedicate ourselves to addressing poverty in the midst of plenty in this nation by opening to everyone the opportunity for education and training; the opportunity for work; and the opportunity to live in decency and dignity.

# *Financial Statements*

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## **SOUTHERN NEW HAMPSHIRE SERVICES, INC.** **AND AFFILIATE**

**COMBINED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024  
AND  
INDEPENDENT AUDITORS' REPORT AND  
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

*Leone,  
McDonnell  
& Roberts*  
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE****COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024****TABLE OF CONTENTS**

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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, 2025 and 2024, 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, 2025 and 2024, 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 23, 2026, on our consideration of Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting and compliance.

*Leone McDonnell & Roberts*  
*Professional Association*

Dover, New Hampshire  
March 23, 2026

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE****COMBINED STATEMENTS OF FINANCIAL POSITION  
JULY 31, 2025 AND 2024****ASSETS**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 8,788,423	\$ 9,539,517
Investments	10,118,567	9,456,835
Grants receivable	4,277,936	4,269,703
Accounts receivable	980,306	836,027
Prepaid expenses	<u>274,926</u>	<u>189,485</u>
Total current assets	<u>24,440,158</u>	<u>24,291,567</u>
<b>PROPERTY</b>		
Land	4,376,194	4,166,475
Buildings and improvements	18,621,916	18,071,076
Vehicles and equipment	<u>1,779,212</u>	<u>1,644,351</u>
Total property	<u>24,777,322</u>	<u>23,881,902</u>
Less: accumulated depreciation	<u>7,759,636</u>	<u>6,907,196</u>
Property, net	<u>17,017,686</u>	<u>16,974,706</u>
<b>OTHER ASSETS</b>		
Restricted cash	<u>471,315</u>	<u>530,820</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 41,929,159</u></b>	<b><u>\$ 41,797,093</u></b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Current portion of long term debt	\$ 96,174	\$ 91,766
Accounts payable	1,006,520	1,291,035
Accrued payroll and related expenses	1,970,618	2,310,624
Accrued compensated absences	413,814	405,259
Other liabilities	143,129	299,675
Refundable advances	708,902	1,056,760
Tenant security deposits	<u>80,628</u>	<u>80,712</u>
Total current liabilities	4,419,785	5,535,831
<b>LONG TERM LIABILITIES</b>		
Long term debt, less current portion shown above	<u>1,225,238</u>	<u>1,309,061</u>
Total liabilities	5,645,023	6,844,892
<b>NET ASSETS</b>		
Without donor restrictions	<u>36,284,136</u>	<u>34,952,201</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 41,929,159</u></b>	<b><u>\$ 41,797,093</u></b>

See Notes to Combined Financial Statements

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE****COMBINED STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Grant revenue	\$ 37,574,837	\$ 40,037,178
Program service fees	1,086,681	754,401
Local funding	194,933	277,042
Rental income	959,707	930,124
Gifts and other contributions	283,674	297,407
Interest and dividend income	193,915	293,616
Realized gain (loss) on investments	159,363	(109,036)
Unrealized gain on investments	411,975	895,857
Miscellaneous	73,747	262,632
In-kind contributions	3,162,772	3,634,310
Gain (loss) on disposal of property	<u>500</u>	<u>(42,374)</u>
Total revenues, gains and other support	<u>44,102,104</u>	<u>47,231,157</u>
<b>EXPENSES</b>		
<b>Program services</b>		
Child development	12,868,340	13,361,608
Community services	1,743,233	1,719,902
Economic and workforce development	2,787,181	4,159,088
Energy	15,565,347	15,983,329
Language and literacy	179,550	202,317
Housing and homeless	354,639	1,089,085
Nutrition and health	2,154,873	2,078,468
Special projects	2,415,054	2,008,413
Volunteer services	130,446	130,692
SNHS Management Corporation	<u>2,458,677</u>	<u>2,135,197</u>
Total program services	40,657,340	42,868,099
<b>Supporting activities</b>		
Management and general expense	<u>2,112,829</u>	<u>2,038,841</u>
Total expenses	<u>42,770,169</u>	<u>44,906,940</u>
<b>CHANGE IN NET ASSETS</b>	1,331,935	2,324,217
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>34,952,201</u>	<u>32,627,984</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 36,284,136</u>	<u>\$ 34,952,201</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, 2025**

EXPENSES	Program Services						
	<u>Child Development</u>	<u>Community Services</u>	<u>Economic and Workforce Development</u>	<u>Energy</u>	<u>Language and Literacy</u>	<u>Housing and Homeless</u>	<u>Nutrition and Health</u>
Payroll	\$ 5,624,995	\$ 697,501	\$ 1,258,860	\$ 2,307,486	\$ 148,754	\$ 148,846	\$ 913,020
Payroll taxes	423,664	52,768	94,273	176,007	9,921	11,325	68,367
Fringe benefits	1,100,467	100,615	216,727	464,151	8,372	22,310	143,980
Workers compensation insurance	75,116	4,973	1,800	11,443	2,009	827	15,627
Unemployment	12,097	1,426	2,966	5,054	290	339	2,151
Retirement benefits	388,835	62,783	97,276	149,370	3,391	5,531	52,083
Consultant and contractual	180,788	232,751	9,345	997,184	658	786	11,390
Travel and transportation	102,342	11,483	49,470	60,053	220	3,255	54,016
Conferences and meetings	75	40,902	497	12,369	82	-	2,388
Occupancy	633,469	199,580	356,025	154,182	9,051	12,111	76,697
Advertising	107,271	3,582	6,153	859	178	-	50,887
Supplies	316,684	24,328	10,508	83,131	9,050	2,101	349,837
Equipment rentals and maintenance	10,535	566	1,770	64,559	1,013	106	2,371
Insurance	41,900	59,902	1,912	41,675	68	373	10,393
Telephone	85,823	21,925	28,513	46,636	4,517	3,530	74,088
Postage	262	10	342	35,036	10	31	1,728
Printing and publications	8,063	6,125	-	-	-	-	267
Subscriptions	-	55	-	914	-	-	-
Program support	-	130,523	-	83,507	-	-	-
Interest	5,425	-	-	-	-	-	-
Depreciation	282,670	144,783	459	6,145	1,968	7,949	11,039
Assistance to clients	200,238	-	604,431	10,965,830	-	197,129	389,632
Other expense	207,170	8,733	21,954	31,840	623	-	5,953
Miscellaneous	15,411	5,571	35,220	2,416	-	451	1,276
In-kind expenses	3,162,772	-	-	-	-	-	-
<b>SUBTOTAL</b>	12,986,072	1,810,885	2,798,501	15,699,847	200,175	417,000	2,237,190
Eliminations	(117,732)	(67,652)	(11,320)	(134,500)	(20,625)	(62,361)	(82,317)
<b>TOTAL EXPENSES</b>	<u>\$ 12,868,340</u>	<u>\$ 1,743,233</u>	<u>\$ 2,787,181</u>	<u>\$ 15,565,347</u>	<u>\$ 179,550</u>	<u>\$ 354,639</u>	<u>\$ 2,154,873</u>

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, 2025**

EXPENSES	Program Services			Total Program Services	Support Services	2025 Total
	Special Projects	Volunteer Services	SNHS Management Corporation		Management and General	
Payroll	\$ 51,933	\$ 89,680	\$ 586,755	\$ 11,827,830	\$ 1,338,746	\$ 13,166,576
Payroll taxes	3,938	5,965	44,502	890,730	95,685	986,415
Fringe benefits	3,072	23,267	77,650	2,160,611	136,296	2,296,907
Workers compensation insurance	232	132	6,596	118,755	3,417	122,172
Unemployment	106	192	1,049	25,670	2,863	28,533
Retirement benefits	4,636	4,959	44,099	812,963	131,427	944,390
Consultant and contractual	2,137,472	402	101,625	3,672,401	255,394	3,927,795
Travel and transportation	4,470	6,015	49,325	340,649	6,152	346,801
Conferences and meetings	6,333	-	34,088	96,734	1,324	98,058
Occupancy	12,000	-	769,562	2,222,677	63,648	2,286,325
Advertising	-	950	10,680	180,560	-	180,560
Supplies	55	5,132	36,717	837,543	33,255	870,798
Equipment rentals and maintenance	4,480	-	17,016	102,416	8,510	110,926
Insurance	2,267	1,554	71,450	231,494	5,085	236,579
Telephone	4,063	3,075	35,516	307,686	13,770	321,456
Postage	-	623	875	38,917	11,722	50,639
Printing and publications	-	-	-	14,455	-	14,455
Subscriptions	-	600	1,057	2,626	129	2,755
Program support	148,359	-	146,310	508,699	-	508,699
Interest	-	-	39,307	44,732	-	44,732
Depreciation	55,703	-	512,173	1,022,889	3,441	1,026,330
Assistance to clients	811	-	1,796	12,359,867	-	12,359,867
Other expense	-	102	30,112	306,487	1,254	307,741
Miscellaneous	998	2,933	82,318	146,594	711	147,305
In-kind expenses	-	-	-	3,162,772	-	3,162,772
<b>SUBTOTAL</b>	2,440,928	145,581	2,700,578	41,436,757	2,112,829	43,549,586
Eliminations	(25,874)	(15,135)	(241,901)	(779,417)	-	(779,417)
<b>TOTAL EXPENSES</b>	<u>\$ 2,415,054</u>	<u>\$ 130,446</u>	<u>\$ 2,458,677</u>	<u>\$ 40,657,340</u>	<u>\$ 2,112,829</u>	<u>\$ 42,770,169</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						
	<u>Child Development</u>	<u>Community Services</u>	<u>Economic and Workforce Development</u>	<u>Energy</u>	<u>Language and Literacy</u>	<u>Housing and Homeless</u>	<u>Nutrition and Health</u>
Payroll	\$ 5,682,528	\$ 663,139	\$ 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	167,626
Workers compensation insurance	56,257	3,503	1,496	8,364	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	-	23,627	1,931	8,323	-	-	1,415
Occupancy	689,746	150,334	479,230	144,818	7,350	12,782	68,364
Advertising	65,249	10,262	7,153	1,386	-	-	-
Supplies	249,114	18,692	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	-	16	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	80,360	168	569	4,181
Miscellaneous	11,777	1,433	3,604	2,556	53	304	5,209
In-kind expenses	3,634,310	-	-	-	-	-	-
<b>SUBTOTAL</b>	13,483,130	1,943,519	4,171,618	16,055,130	202,317	1,102,739	2,092,160
Eliminations	(121,522)	(223,617)	(12,530)	(71,801)	-	(13,654)	(13,692)
<b>TOTAL EXPENSES</b>	<u>\$ 13,361,608</u>	<u>\$ 1,719,902</u>	<u>\$ 4,159,088</u>	<u>\$ 15,983,329</u>	<u>\$ 202,317</u>	<u>\$ 1,089,085</u>	<u>\$ 2,078,468</u>

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				Support Services	2024 Total
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	
Payroll	\$ 87,778	\$ 79,798	\$ 539,999	\$ 11,926,538	\$ 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	2,666,303
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	7,463	5,696	45,140	794,881	129,116	923,997
Consultant and contractual	1,808,222	343	90,132	4,029,767	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	849	71,635
Occupancy	12,000	-	596,010	2,160,634	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	1,762	55,324	212,360	4,288	216,648
Telephone	3,360	3,027	28,769	305,056	15,246	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	-	13,726,992
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
<b>SUBTOTAL</b>	<b>2,156,587</b>	<b>130,692</b>	<b>2,234,674</b>	<b>43,572,566</b>	<b>2,041,995</b>	<b>45,614,561</b>
Eliminations	(148,174)	-	(99,477)	(704,467)	(3,154)	(707,621)
<b>TOTAL EXPENSES</b>	<b>\$ 2,008,413</b>	<b>\$ 130,692</b>	<b>\$ 2,135,197</b>	<b>\$ 42,868,099</b>	<b>\$ 2,038,841</b>	<b>\$ 44,906,940</b>

See Notes to Combined Financial Statements

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE****COMBINED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 1,331,935	\$ 2,324,217
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	1,026,330	876,403
Loss (gain) on disposal of property	(500)	42,374
Unrealized gain on investments	(411,975)	(895,857)
Realized loss (gain) on investments	(159,363)	109,036
Decrease (increase) in assets:		
Grants receivable	(8,233)	388,242
Accounts receivable	(144,279)	239,061
Prepaid expenses	(85,441)	122,498
Increase (decrease) in liabilities:		
Accounts payable	(3,925)	(722,847)
Accrued payroll and related expenses	(340,006)	358,037
Accrued compensated absences	8,555	(16,447)
Other liabilities	(24,143)	(107,650)
Refundable advances	(347,858)	(1,152,858)
Tenant security deposits	(84)	(1,295)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>841,013</u>	<u>1,562,914</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property	(1,482,303)	(3,720,006)
Proceeds from disposal of equipment	500	-
Proceeds from sale of investment	9,822,425	1,700,000
Purchase of investments, cash	(9,730,789)	-
Purchase of investments, reinvested dividends and capital gains	(182,030)	(280,096)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(1,572,197)</u>	<u>(2,300,102)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of long term debt	(79,415)	(76,000)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(79,415)</u>	<u>(76,000)</u>
<b>NET DECREASE IN CASH AND RESTRICTED CASH</b>	(810,599)	(813,188)
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	<u>10,070,337</u>	<u>10,883,525</u>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<u>\$ 9,259,738</u>	<u>\$ 10,070,337</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 44,732</u>	<u>\$ 49,106</u>
<b>SUPPLEMENTAL DISCLOSURES OF NONCASH FINANCING ACTIVITIES</b>		
Building Improvements in the current year in other liabilities	<u>\$ 39,870</u>	<u>\$ 172,273</u>
Building Improvements in the current year in accounts payable	<u>\$ 247,063</u>	<u>\$ 527,653</u>
Building Improvements in the prior year in accounts payable, paid in the current year	<u>\$ (527,653)</u>	<u>\$ (567,478)</u>
Building Improvements in the prior year in other liabilities, paid in the current year	<u>\$ (172,273)</u>	<u>\$ -</u>
<b>CASH AND RESTRICTED CASH</b>		
Cash and cash equivalents	\$ 8,788,423	\$ 9,539,517
Restricted cash	<u>471,315</u>	<u>530,820</u>
Total cash and restricted cash	<u>\$ 9,259,738</u>	<u>\$ 10,070,337</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, 2025 AND 2024****NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****General**

Southern New Hampshire Services, Inc. (SNHS, Inc.) and affiliate (collectively 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, 2025 AND 2024**

As of July 31, 2025 and 2024, 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 24 and 25 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 reporting 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. During the year ended July 31, 2025 cash equivalents totaled \$84,049. During the year ended July 31, 2024 the Organization had no cash equivalents.

**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. 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 limit 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, 2025 and 2024.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

**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. Management determined that no allowance for uncollectible accounts was deemed necessary for either year ended July 31, 2025 or 2024.

**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, 2025 AND 2024****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. Federal and state grant revenue comprised approximately 85% of total revenue in each of the fiscal years ended July 31, 2025 and 2024.

**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**

Refundable advances result from unexpended balances from these conditional contributions and will be subsequently recognized as contribution revenue when donor conditions are met.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

**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, 2025 and 2024 are \$3,162,772 and \$3,634,310, respectively (See **Note 11**).

**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. Effective October 2024, it is the Organization's policy to capitalize expenditures for these items in excess of \$10,000 (\$5,000 prior to October 2024). 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, 2025 and 2024 was \$1,026,330 and \$876,403, 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, 2025 AND 2024****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.

**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.

**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.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

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, 2025 and 2024.

*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:

	<b><u>2025</u></b>			
	<b><u>Level 1</u></b>	<b><u>Level 2</u></b>	<b><u>Level 3</u></b>	<b><u>Total</u></b>
Total mutual funds at fair value	<u>\$10,118,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,118,567</u>

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

	<b><u>2025</u></b>		<b><u>2024</u></b>	
	<b><u>Market Value</u></b>	<b><u>Cost</u></b>	<b><u>Market Value</u></b>	<b><u>Cost</u></b>
Mutual funds	<u>\$ 10,118,567</u>	<u>\$ 9,150,044</u>	<u>\$ 9,456,835</u>	<u>\$ 8,165,348</u>

The Organization had unrealized gains on investments of \$411,975 and \$895,857 at July 31, 2025 and 2024, respectively.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

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

	<b><u>2025</u></b>	<b><u>2024</u></b>
Fair value – beginning of year	\$ 9,456,835	\$ 10,089,918
Dividends and capital gains, reinvested	182,030	280,096
Withdrawals	-	(1,700,000)
Investment fees	(7,587)	-
Realized gain (loss)	159,363	(109,036)
Unrealized gain	<u>411,975</u>	<u>895,857</u>
 Total investment balance	 10,202,616	 9,456,835
 Less cash equivalents included in cash	 <u>(84,049)</u>	 <u>-</u>
 Fair value – end of year	 <u>\$ 10,118,567</u>	 <u>\$ 9,456,835</u>

**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:

	<b><u>2025</u></b>	<b><u>2024</u></b>
Cash and cash equivalents	\$ 8,788,423	\$ 9,539,517
Reserve funds	471,315	530,820
Investments	10,118,567	9,456,835
Grants receivable	4,277,936	4,269,703
Accounts receivable	<u>980,306</u>	<u>836,027</u>
 Total financial assets	 <u>24,636,547</u>	 <u>24,632,902</u>
 Less amounts not available to be used within one year:		
Reserve funds	<u>471,315</u>	<u>530,820</u>
 Financial assets available to meet general expenditures over the next 12 months	 <u>\$ 24,165,232</u>	 <u>\$ 24,102,082</u>

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.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

**NOTE 6. LONG TERM DEBT**

The long term debt at July 31, 2025 and 2024 consisted of the following:

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b><u>SNHS, Inc.</u></b>		
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, 2025 and 2024.	\$ 121,934	\$ 142,695
<b><u>SNHS Management Corporation</u></b>		
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% at July 31, 2025 and 2024.	160,530	167,790
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% at July 31, 2025 and 2024.	236,975	266,628
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% at July 31, 2025 and 2024.	247,773	269,514

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
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>
	1,321,412	1,400,827
Less: current portion due within one year	<u>96,174</u>	<u>91,766</u>
	<b><u>\$ 1,225,238</u></b>	<b><u>\$ 1,309,061</u></b>

The schedule of maturities of long term debt at July 31, 2025 is as follows:

<b><u>Year Ending</u></b> <b><u>July 31,</u></b>	<b><u>Amount</u></b>
2026	\$ 96,174
2027	89,564
2028	94,498
2029	99,719
2030	105,244
Thereafter	<u>836,213</u>
Total	<b><u>\$ 1,321,412</u></b>

**NOTE 7. ACCRUED COMPENSATED BALANCES**

At July 31, 2025 and 2024 the Organization accrued a liability for future annual leave time that its employees had earned in the amount of \$413,814 and \$405,259, respectively. Any hours not used by the end of the calendar year are forfeited.

**NOTE 8. RETIREMENT BENEFITS**

The Organization has an Employer-Sponsored 403(b) plan offering participation to all employees working over 20 hours per week. Participating employees contributing any percentage of their wages of 1% or more, after one year of service, will receive a contribution equal to 10% of their wages from the Organization. The retirement benefit expense for the years ended July 31, 2025 and 2024 was \$944,390 and \$923,997, respectively.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

**NOTE 9. OPERATING LEASES**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, Leases (Topic 842), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows. There were no material amounts to be recognized as operating right of use asset or operating lease liability at July 31, 2025 and 2024, due to limited leases having a term greater than 12 months.

The Organization leases various facilities under several operating leases. Total lease payments for the years ended July 31, 2025 and 2024 equaled \$426,024 and \$526,222, 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, 2025 for the operating leases is as follows:

<b><u>Year Ending July 31</u></b>	<b><u>Amount</u></b>
2026	\$ 106,863
2027	42,018
2028	8,235
2029	<u>6,000</u>
Total	<u>\$ 163,116</u>

**NOTE 10. 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

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

5% each year if the Project maintains the required minimum of 55 low to moderate income household units.

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2025 and 2024. 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 11 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 with contributions in the financial statements and the corresponding program expenses for the year ended July 31, 2025 and 2024, is as follows:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Volunteer hours:		
Head start and early head start	<u>\$ 3,162,772</u>	<u>\$ 3,634,310</u>

**NOTE 12. RELATED PARTY TRANSACTIONS**

During the years ended July 31, 2025 and 2024, the Organization served as the management agent for several low income elderly housing properties. Management fees charged by the Organization totaled \$822,902 and \$769,868, for the years ended July 31, 2025 and 2024, respectively. The Organization was reimbursed for salaries and benefits for shared employees in the amount of \$7,473,100 and \$7,285,898 for the years ended July 31, 2025 and 2024, respectively. The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of properties. The amount due from properties to the Organization was \$980,306 and \$836,027 for the years ended July 31, 2025 and 2024, respectively.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

Additionally, the Organization has advanced the housing properties funds for cash flow purposes over several years.

**NOTE 13. SELF-FUNDED HEALTH INSURANCE PLAN**

The Organization provides health insurance benefits to eligible employees through a self-funded health insurance plan. Under this agreement, the Organization assumes the financial risk for paying claims, rather than purchasing traditional group insurance. The plan is administered by a third party administrator (Anthem Blue Cross Blue Shield), who processes claims, provides plan reporting, and manages other administrative functions.

To limit the Organization's exposure to large or unforeseen medical claims, stop-loss insurance coverage has been obtained. The stop-loss policy provides specific coverage for individual claims exceeding \$170,000.

The Organization funds claim payments and administrative costs directly from operating cash flows. Employees also contribute to the cost of coverage through payroll deductions, based on the selected coverage tier. All employee and employer contributions are used to fund claims, administrative fees, and stop-loss premiums.

As of July 31, 2025 and 2024, the Organization recorded a liability of \$1,193,427 and \$1,517,017, respectively, for potential claims to be incurred. This liability is covered by a designated cash balance which totaled \$1,194,184 and \$1,517,312 for the years ended July 31, 2025 and 2024, respectively. This estimate is based on historical claims experience, claims lag reports provided by Anthem Blue Cross Blue Shield, and actuarial data, where applicable. Management believes the estimate reasonably reflects the obligations of the plan as of year end; however, actual results may differ due to the inherent uncertainty in healthcare claims trends.

Total expenses under the plan for the years ended July 31, 2025 and 2024 amounted to \$2,115,740 and \$2,492,461, respectively, and is included in fringe benefits expense on the statement of functional expenses.

**NOTE 14. RECLASSIFICATIONS**

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

**NOTE 15. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through March 23, 2026, the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

**(See Independent Auditors' Report)**

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

Schedule A

**COMBINING SCHEDULE OF FINANCIAL POSITION  
JULY 31, 2025**

	<b>SNHS, Inc.</b>	<b>SNHS Management Corporation</b>	<b>Sub-Total</b>	<b>Elimination</b>	<b>Total</b>
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ 97,634	\$ 8,690,789	\$ 8,788,423	\$ -	\$ 8,788,423
Investments	-	10,118,567	10,118,567	-	10,118,567
Grants receivable	4,167,166	110,770	4,277,936	-	4,277,936
Accounts receivable	-	980,306	980,306	-	980,306
Prepaid expenses	109,101	165,825	274,926	-	274,926
Due from related parties	6,639,037	(3,348,864)	3,290,173	(3,290,173)	-
Total current assets	11,012,938	16,717,393	27,730,331	(3,290,173)	24,440,158
<b>PROPERTY</b>					
Land	680,097	3,696,097	4,376,194	-	4,376,194
Buildings and improvements	4,848,897	13,773,019	18,621,916	-	18,621,916
Vehicles and equipment	1,410,699	368,513	1,779,212	-	1,779,212
Total property	6,939,693	17,837,629	24,777,322	-	24,777,322
Less: accumulated depreciation	2,503,688	5,255,948	7,759,636	-	7,759,636
Total property, net	4,436,005	12,581,681	17,017,686	-	17,017,686
<b>OTHER ASSETS</b>					
Restricted cash	26,460	444,855	471,315	-	471,315
<b>TOTAL ASSETS</b>	<b>\$ 15,475,403</b>	<b>\$ 29,743,929</b>	<b>\$ 45,219,332</b>	<b>\$ (3,290,173)</b>	<b>\$ 41,929,159</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Current portion of long term debt	\$ 21,626	\$ 74,548	\$ 96,174	\$ -	\$ 96,174
Accounts payable	679,184	327,336	1,006,520	-	1,006,520
Accrued payroll and related expenses	454,442	1,516,176	1,970,618	-	1,970,618
Accrued compensated absences	-	413,814	413,814	-	413,814
Other liabilities	103,259	39,870	143,129	-	143,129
Refundable advances	194,148	514,754	708,902	-	708,902
Tenant security deposits	26,460	54,168	80,628	-	80,628
Due to related parties	3,348,862	(58,689)	3,290,173	(3,290,173)	-
Total current liabilities	4,827,981	2,881,977	7,709,958	(3,290,173)	4,419,785
<b>LONG TERM LIABILITIES</b>					
Long term debt, less current portion shown above	100,308	1,124,930	1,225,238	-	1,225,238
Total liabilities	4,928,289	4,006,907	8,935,196	(3,290,173)	5,645,023
<b>NET ASSETS</b>					
Without donor restrictions	10,547,114	25,737,022	36,284,136	-	36,284,136
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 15,475,403</b>	<b>\$ 29,743,929</b>	<b>\$ 45,219,332</b>	<b>\$ (3,290,173)</b>	<b>\$ 41,929,159</b>

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE****Schedule B****COMBINING SCHEDULE OF ACTIVITIES  
FOR THE YEAR ENDED JULY 31, 2025**

	<b><u>SNHS, Inc.</u></b>	<b><u>SNHS Management Corporation</u></b>	<b><u>Sub-Total</u></b>	<b><u>Elimination</u></b>	<b><u>Total</u></b>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>					
Grant revenue	\$ 37,486,773	\$ 88,064	\$ 37,574,837	\$ -	\$ 37,574,837
Program service fees	678,853	916,571	1,595,424	(508,743)	1,086,681
Local funding	-	194,933	194,933	-	194,933
Rental income	-	1,230,381	1,230,381	(270,674)	959,707
Gifts and other contributions	233,162	50,512	283,674	-	283,674
Interest and dividend income	83	193,832	193,915	-	193,915
Realized Gain on investments	-	159,363	159,363	-	159,363
Unrealized gain on investments	-	411,975	411,975	-	411,975
Miscellaneous	34,978	38,769	73,747	-	73,747
In-kind contributions	3,162,772	-	3,162,772	-	3,162,772
Gain on disposal of property	-	500	500	-	500
	<u>41,596,621</u>	<u>3,284,900</u>	<u>44,881,521</u>	<u>(779,417)</u>	<u>44,102,104</u>
Total revenues, gains and other support					
<b>EXPENSES</b>					
<b>Program services</b>					
Child development	12,986,072	-	12,986,072	(117,732)	12,868,340
Community services	1,810,885	-	1,810,885	(67,652)	1,743,233
Economic and workforce development	2,798,501	-	2,798,501	(11,320)	2,787,181
Energy	15,699,847	-	15,699,847	(134,500)	15,565,347
Language and literacy	200,175	-	200,175	(20,625)	179,550
Housing and homeless	417,000	-	417,000	(62,361)	354,639
Nutrition and health	2,237,190	-	2,237,190	(82,317)	2,154,873
Special projects	2,440,928	-	2,440,928	(25,874)	2,415,054
Volunteer services	145,581	-	145,581	(15,135)	130,446
SNHS Management Corporation	-	2,700,578	2,700,578	(241,901)	2,458,677
	<u>38,736,179</u>	<u>2,700,578</u>	<u>41,436,757</u>	<u>(779,417)</u>	<u>40,657,340</u>
Total program services					
<b>Supporting activities</b>					
Management and general expense	2,112,829	-	2,112,829	-	2,112,829
	<u>40,849,008</u>	<u>2,700,578</u>	<u>43,549,586</u>	<u>(779,417)</u>	<u>42,770,169</u>
Total expenses					
<b>CHANGE IN NET ASSETS</b>	747,613	584,322	1,331,935	-	1,331,935
<b>NET ASSETS, BEGINNING OF YEAR</b>	9,799,501	25,152,700	34,952,201	-	34,952,201
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 10,547,114</u>	<u>\$ 25,737,022</u>	<u>\$ 36,284,136</u>	<u>\$ -</u>	<u>\$ 36,284,136</u>



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

**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
<b>INCOME</b>		
Rental income	\$ 185,508	\$ 180,587
Interest income	9	8
Interest income restricted	3,160	3,416
Other income	<u>4,127</u>	<u>4,295</u>
Total income	<u>192,804</u>	<u>188,306</u>
<b>OPERATING EXPENSES</b>		
Administrative	42,462	44,130
Utilities	58,628	49,814
Maintenance	61,211	50,232
General	<u>30,055</u>	<u>34,914</u>
Total operating expenses	<u>192,356</u>	<u>179,090</u>
<b>INTEREST EXPENSE</b>	<u>5,757</u>	<u>6,006</u>
<b>INCOME (LOSS) BEFORE DEPRECIATION</b>	(5,309)	3,210
Depreciation	<u>17,595</u>	<u>17,595</u>
<b>CHANGE IN NET ASSETS</b>	(22,904)	(14,385)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>543,605</u>	<u>557,990</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 520,701</u>	<u>\$ 543,605</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, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>ADMINISTRATIVE EXPENSES</b>		
Management fee	\$ 14,400	\$ 14,400
Salaries and wages	14,349	16,239
Fringe benefits	3,936	4,332
Legal	-	123
Telephone	176	240
Other administrative expenses	<u>9,601</u>	<u>8,796</u>
Total administrative expenses	<u>42,462</u>	<u>44,130</u>
<b>UTILITIES</b>		
Electricity	21,143	19,515
Fuel	15,270	15,938
Water and sewer	<u>22,215</u>	<u>14,361</u>
Total utility expenses	<u>58,628</u>	<u>49,814</u>
<b>MAINTENANCE</b>		
Trash removal	2,892	2,792
Snow removal	13,416	9,276
Elevator repairs and contract	3,507	3,707
Custodial supplies	39	43
Repairs, materials	38,859	25,716
Repairs, contract	<u>2,498</u>	<u>8,698</u>
Total maintenance expense	<u>61,211</u>	<u>50,232</u>
<b>INTEREST, NHH MORTGAGE NOTE</b>	<u>5,757</u>	<u>6,006</u>
<b>DEPRECIATION</b>	<u>17,595</u>	<u>17,595</u>
<b>GENERAL EXPENSE</b>		
Real estate taxes	18,019	23,071
Payroll taxes	1,097	1,241
Retirement benefits	116	1,138
Workman's compensation	597	485
Insurance	<u>10,226</u>	<u>8,979</u>
Total general expense	<u>30,055</u>	<u>34,914</u>
<b>TOTAL RENTAL OPERATIONS EXPENSES</b>	<b><u>\$ 215,708</u></b>	<b><u>\$ 202,691</u></b>

**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, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>SOURCES OF FUNDS:</b>		
Rental operations		
<b>INCOME</b>		
Tenant paid rent	\$ 169,562	\$ 166,485
HAP rent subsidy	<u>15,946</u>	<u>14,102</u>
Total rental receipts	185,508	180,587
Interest income	3,169	3,424
Service income	2,635	2,900
Other income	<u>1,492</u>	<u>1,395</u>
Total rental operations receipts	<u>192,804</u>	<u>188,306</u>
<b>EXPENSES</b>		
Administrative	42,731	43,934
Utilities	62,962	48,926
Maintenance	59,932	50,351
General	30,827	35,940
Interest	<u>5,757</u>	<u>6,006</u>
Total rental operations disbursements	<u>202,209</u>	<u>185,157</u>
<b>CASH PROVIDED BY (USED IN) RENTAL OPERATIONS BEFORE AMORTIZATION OF MORTGAGE</b>	(9,405)	3,149
<b>AMORTIZATION OF MORTGAGE</b>	<u>(7,260)</u>	<u>(7,010)</u>
<b>CASH USED IN RENTAL OPERATIONS AFTER DEBT SERVICE</b>	(16,665)	(3,861)
<b>OTHER DISBURSEMENTS</b>		
Net receipts from management agent	22,250	16,695
Net deposits from reserve accounts	<u>(5,941)</u>	<u>(12,311)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(356)	523
<b>CASH, BEGINNING OF YEAR</b>	<u>18,637</u>	<u>18,114</u>
<b>CASH, END OF YEAR</b>	<u>\$ 18,281</u>	<u>\$ 18,637</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, 2025 AND 2024**

<b><u>DESCRIPTION OF FUND:</u></b>	<b><u>Deposits</u></b>			<b><u>Withdrawals</u></b>	
<b><u>Restricted Accounts:</u></b>	<b><u>Balance</u></b>				<b><u>Balance</u></b>
	<b><u>Beginning of</u></b>	<b><u>Funding of</u></b>	<b><u>Interest</u></b>	<b><u>Expenditures</u></b>	<b><u>End of</u></b>
	<b><u>Year</u></b>	<b><u>Reserves</u></b>	<b><u>Earned</u></b>		<b><u>Year</u></b>
<b><u>For the Year Ended July 31, 2025</u></b>					
Operating reserve	\$ 57,112	\$ -	\$ 1,477	\$ -	\$ 58,589
Insurance escrow	3,212	10,255	157	(11,622)	2,002
Tax escrow	5,757	21,750	216	(17,427)	10,296
Replacement reserves	<u>49,837</u>	<u>13,870</u>	<u>1,310</u>	<u>(14,045)</u>	<u>50,972</u>
<b>TOTAL RESTRICTED CASH RESERVES AND ESCROWS</b>	<b><u>\$ 115,918</u></b>	<b><u>\$ 45,875</u></b>	<b><u>\$ 3,160</u></b>	<b><u>\$ (43,094)</u></b>	<b><u>\$ 121,859</u></b>
<b><u>For the Year Ended July 31, 2024</u></b>					
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 reserves	<u>42,339</u>	<u>13,800</u>	<u>1,422</u>	<u>(7,724)</u>	<u>49,837</u>
<b>TOTAL RESTRICTED CASH RESERVES AND ESCROWS</b>	<b><u>\$ 103,607</u></b>	<b><u>\$ 47,991</u></b>	<b><u>\$ 3,416</u></b>	<b><u>\$ (39,096)</u></b>	<b><u>\$ 115,918</u></b>

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

**SCHEDULES OF SURPLUS CASH**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Net loss</b>	\$ (22,904)	\$ (14,385)
<b><u>Add:</u></b>		
Depreciation	17,595	17,595
Expenditures from reserve accounts not capitalized	14,045	7,724
<b><u>Deduct:</u></b>		
Interest income from reserve accounts	(3,160)	(3,416)
Required principal payments	(7,260)	(7,010)
Required payments to replacement reserves	<u>(13,870)</u>	<u>(13,800)</u>
<b>Cash deficit</b>	<b><u>\$ (15,554)</u></b>	<b><u>\$ (13,292)</u></b>

**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, 2025 AND 2024**

<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
7/31/2025	243,855	-	5,968,354

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

**STATEMENTS OF FINANCIAL POSITION**  
**JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 18,729	\$ 23,178
Prepaid expenses	<u>15,155</u>	<u>17,094</u>
Total current assets	<u>33,884</u>	<u>40,272</u>
<b>RESTRICTED CASH</b>		
Replacement reserves	<u>45,995</u>	<u>59,916</u>
Total restricted cash	<u>45,995</u>	<u>59,916</u>
<b>PROPERTY</b>		
Land	176,000	176,000
Buildings and improvements	<u>1,208,015</u>	<u>1,191,515</u>
Total property	1,384,015	1,367,515
Less accumulated depreciation	<u>291,690</u>	<u>255,279</u>
Property, net	<u>1,092,325</u>	<u>1,112,236</u>
<b>OTHER ASSETS</b>		
Tenant security deposits	<u>20,020</u>	<u>19,173</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,192,224</u></b>	<b><u>\$ 1,231,597</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 2,709	\$ 5,784
Deferred revenue	13,576	13,576
Accrued expenses	<u>1,717</u>	<u>1,687</u>
Total current liabilities	<u>18,002</u>	<u>21,047</u>
<b>LONG TERM LIABILITIES</b>		
Due to affiliate	149,722	119,831
Tenant security deposits	<u>19,280</u>	<u>19,173</u>
Total long term liabilities	<u>169,002</u>	<u>139,004</u>
Total liabilities	187,004	160,051
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>1,005,220</u>	<u>1,071,546</u>
<b>TOTAL LIABILITITES AND NET ASSETS</b>	<b><u>\$ 1,192,224</u></b>	<b><u>\$ 1,231,597</u></b>

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

**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>INCOME</b>		
Rental income	\$ 229,163	\$ 213,637
Interest income	11	11
Interest income restricted	27	28
Other income	<u>1,931</u>	<u>1,807</u>
Total income	<u>231,132</u>	<u>215,483</u>
<b>OPERATING EXPENSES</b>		
Administrative	83,614	80,805
Utilities	66,273	68,719
Maintenance	60,303	65,285
General	<u>50,857</u>	<u>44,262</u>
Total operating expenses	<u>261,047</u>	<u>259,071</u>
<b>LOSS BEFORE DEPRECIATION</b>	(29,915)	(43,588)
Depreciation	<u>(36,411)</u>	<u>(35,174)</u>
<b>CHANGE IN NET ASSETS</b>	(66,326)	(78,762)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>1,071,546</u>	<u>1,150,308</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 1,005,220</u>	<u>\$ 1,071,546</u>

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

**SCHEDULES OF RENTAL OPERATIONS EXPENSES**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>ADMINISTRATIVE EXPENSES</b>		
Management fee	\$ 17,688	\$ 17,688
Salaries and wages	50,761	47,944
Fringe benefits	5,420	4,486
Legal	165	2,355
Telephone	91	120
Other administrative expenses	<u>9,489</u>	<u>8,212</u>
Total administrative expenses	<u>83,614</u>	<u>80,805</u>
<b>UTILITIES</b>		
Electricity	27,688	26,887
Fuel	21,878	28,718
Water and sewer	<u>16,707</u>	<u>13,114</u>
Total utility expenses	<u>66,273</u>	<u>68,719</u>
<b>MAINTENANCE</b>		
Trash removal	2,892	2,792
Snow removal	16,033	9,838
Elevator repairs and contract	6,868	7,055
Custodial supplies	918	1,415
Repairs, materials	30,193	38,314
Repairs, contract	<u>3,399</u>	<u>5,871</u>
Total maintenance expense	<u>60,303</u>	<u>65,285</u>
<b>DEPRECIATION</b>	<u>36,411</u>	<u>35,174</u>
<b>GENERAL EXPENSE</b>		
Real estate taxes	21,497	19,703
Payroll taxes	3,858	3,652
Retirement benefits	4,507	3,686
Workman's compensation	1,390	1,024
Insurance	<u>19,605</u>	<u>16,197</u>
Total general expense	<u>50,857</u>	<u>44,262</u>
<b>TOTAL RENTAL OPERATIONS EXPENSES</b>	<b><u>\$ 297,458</u></b>	<b><u>\$ 294,245</u></b>

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

**SCHEDULES OF RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>SOURCES OF FUNDS:</b>		
Rental operations		
<b>INCOME</b>		
Tenant paid rent	\$ 216,700	\$ 199,922
HAP rent subsidy	<u>12,463</u>	<u>13,715</u>
Total rental receipts	229,163	213,637
Interest income	38	39
Service income	1,931	1,807
Other	<u>-</u>	<u>13,576</u>
Total rental operations receipts	<u>231,132</u>	<u>229,059</u>
<b>EXPENSES</b>		
Administrative	83,298	80,965
Utilities	66,268	70,864
Maintenance	64,409	62,028
General	<u>48,918</u>	<u>48,662</u>
Total rental operations disbursements	<u>262,893</u>	<u>262,519</u>
<b>CASH USED IN RENTAL OPERATIONS</b>	(31,761)	(33,460)
<b>OTHER DISBURSEMENTS</b>		
Net receipts from management agent	29,891	404
Net withdrawals from reserve accounts	13,921	37,606
Purchase of property	<u>(16,500)</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(4,449)	4,550
<b>CASH, BEGINNING OF YEAR</b>	<u>23,178</u>	<u>18,628</u>
<b>CASH, END OF YEAR</b>	<u>\$ 18,729</u>	<u>\$ 23,178</u>

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

**SCHEDULES OF RESTRICTED CASH RESERVES AND ESCROWS**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

<b><u>DESCRIPTION OF FUND:</u></b>		<b><u>Deposits</u></b>		<b><u>Withdrawals</u></b>	
	<b>Balance</b>				<b>Balance</b>
<b><u>Restricted Accounts:</u></b>	<b>Beginning of</b>	<b>Funding of</b>	<b>Interest</b>	<b>Expenditures</b>	<b>End of</b>
	<b><u>Year</u></b>	<b><u>Reserves</u></b>	<b><u>Earned</u></b>		<b><u>Year</u></b>
<b><u>For the Year Ended July 31, 2025</u></b>					
Replacement reserves	\$ 59,916	\$ 15,600	\$ 27	\$ (29,548)	\$ 45,995
<b>TOTAL RESTRICTED CASH RESERVES AND ESCROWS</b>	<b><u>\$ 59,916</u></b>	<b><u>\$ 15,600</u></b>	<b><u>\$ 27</u></b>	<b><u>\$ (29,548)</u></b>	<b><u>\$ 45,995</u></b>
 <b><u>For the Year Ended July 31, 2024</u></b>					
Replacement reserves	\$ 97,522	\$ 15,600	\$ 28	\$ (53,234)	\$ 59,916
<b>TOTAL RESTRICTED CASH RESERVES AND ESCROWS</b>	<b><u>\$ 97,522</u></b>	<b><u>\$ 15,600</u></b>	<b><u>\$ 28</u></b>	<b><u>\$ (53,234)</u></b>	<b><u>\$ 59,916</u></b>

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

**SCHEDULES OF SURPLUS CASH**  
**FOR THE YEARS ENDED JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Net loss</b>	\$ (66,326)	\$ (78,762)
<b><u>Add:</u></b>		
Depreciation	36,411	35,174
Reserve for replacement withdrawals not capitalized	13,048	53,234
<b><u>Deduct:</u></b>		
Interest income from reserve accounts	(27)	(28)
Required payments to replacement reserves	<u>(15,600)</u>	<u>(15,600)</u>
<b>Cash deficit</b>	<b><u>\$ (32,494)</u></b>	<b><u>\$ (5,982)</u></b>

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

**STATEMENTS OF FINANCIAL POSITION**  
**JULY 31, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 28,376	\$ 38,195
Prepaid expenses	<u>13,372</u>	<u>12,596</u>
Total current assets	<u>41,748</u>	<u>50,791</u>
<b>RESTRICTED CASH</b>		
Insurance escrow	3,922	2,863
Tax escrow	7,040	7,513
Replacement reserves	164,388	232,035
Operating reserves	<u>73,509</u>	<u>71,656</u>
Total restricted cash	<u>248,859</u>	<u>314,067</u>
<b>PROPERTY</b>		
Land	211,000	211,000
Buildings and improvements	<u>1,039,875</u>	<u>932,700</u>
Total property	1,250,875	1,143,700
Less accumulated depreciation	<u>177,511</u>	<u>149,225</u>
Property, net	<u>1,073,364</u>	<u>994,475</u>
<b>OTHER ASSETS</b>		
Tenant security deposits	<u>16,396</u>	<u>15,580</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,380,367</u></b>	<b><u>\$ 1,374,913</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Current portion of mortgage note payable	\$ 23,312	\$ 21,741
Accounts payable	8,675	2,707
Accrued expenses	<u>1,521</u>	<u>802</u>
Total current liabilities	<u>33,508</u>	<u>25,250</u>
<b>LONG TERM LIABILITIES</b>		
Due to affiliate	106,282	69,444
Mortgage note payable, less current portion as shown above	767,386	790,698
Tenant security deposits	<u>16,396</u>	<u>15,580</u>
Total long term liabilities	<u>890,064</u>	<u>875,722</u>
Total liabilities	923,572	900,972
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>456,795</u>	<u>473,941</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 1,380,367</u></b>	<b><u>\$ 1,374,913</u></b>

**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, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>INCOME</b>		
Rental income	\$ 262,652	\$ 261,344
Interest income	17	28
Interest income restricted	7,357	9,206
Other income	<u>4,112</u>	<u>4,259</u>
Total income	<u>274,138</u>	<u>274,837</u>
<b>OPERATING EXPENSES</b>		
Administrative	51,044	46,304
Utilities	49,159	37,608
Maintenance	97,754	94,193
General	<u>46,864</u>	<u>41,055</u>
Total operating expenses	<u>244,821</u>	<u>219,160</u>
<b>INTEREST EXPENSE</b>	<u>18,177</u>	<u>19,643</u>
<b>INCOME BEFORE DEPRECIATION</b>	11,140	36,034
Depreciation	<u>28,286</u>	<u>24,855</u>
<b>CHANGE IN NET ASSETS</b>	(17,146)	11,179
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>473,941</u>	<u>462,762</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 456,795</u>	<u>\$ 473,941</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, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
<b>ADMINISTRATIVE EXPENSES</b>		
Advertising	\$ 38	\$ 90
Management fee	18,000	18,000
Salaries and wages	23,183	18,851
Fringe benefits	248	553
Telephone	268	239
Other administrative expenses	<u>9,307</u>	<u>8,571</u>
Total administrative expenses	<u>51,044</u>	<u>46,304</u>
<b>UTILITIES</b>		
Electricity	23,467	19,811
Fuel	10,455	11,087
Water and sewer	<u>15,237</u>	<u>6,710</u>
Total utility expenses	<u>49,159</u>	<u>37,608</u>
<b>MAINTENANCE</b>		
Trash removal	2,892	3,053
Snow removal	39,311	24,097
Custodial supplies	163	-
Repairs, materials	44,691	51,162
Repairs, contract	<u>10,697</u>	<u>15,881</u>
Total maintenance expense	<u>97,754</u>	<u>94,193</u>
<b>INTEREST</b>	<u>18,177</u>	<u>19,643</u>
<b>DEPRECIATION</b>	<u>28,286</u>	<u>24,855</u>
<b>GENERAL EXPENSE</b>		
Real estate taxes	30,316	27,918
Payroll taxes	1,773	1,441
Retirement benefits	1,530	1,885
Workman's compensation	961	563
Insurance	<u>12,284</u>	<u>9,248</u>
Total general expense	<u>46,864</u>	<u>41,055</u>
<b>TOTAL RENTAL OPERATIONS EXPENSES</b>	<u>\$ 291,284</u>	<u>\$ 263,658</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, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
<b>SOURCES OF FUNDS:</b>		
Rental operations		
<b>INCOME</b>		
Tenant paid rent	\$ 153,926	\$ 144,920
HAP rent subsidy	<u>108,726</u>	<u>116,424</u>
Total rental receipts	262,652	261,344
Interest income	7,374	9,234
Service income	2,815	2,715
Other income	<u>1,297</u>	<u>1,544</u>
Total rental operations receipts	<u>274,138</u>	<u>274,837</u>
<b>EXPENSES</b>		
Administrative	50,379	45,980
Utilities	50,390	36,664
Maintenance	91,408	93,475
General	46,733	44,273
Interest	<u>18,177</u>	<u>19,643</u>
Total rental operations disbursements	<u>257,087</u>	<u>240,035</u>
<b>CASH PROVIDED BY RENTAL OPERATIONS BEFORE AMORTIZATION OF MORTGAGE</b>	17,051	34,802
<b>AMORTIZATION OF MORTGAGE</b>	<u>(21,741)</u>	<u>(20,275)</u>
<b>CASH PROVIDED BY (USED IN) RENTAL OPERATIONS AFTER DEBT SERVICE</b>	(4,690)	14,527
<b>OTHER DISBURSEMENTS</b>		
Purchase of property	(107,175)	-
Net receipts (payments) from management agent	36,838	(4,288)
Net withdrawals (deposits) from reserve accounts	<u>65,208</u>	<u>(24,163)</u>
<b>NET DECREASE IN CASH</b>	(9,819)	(13,924)
<b>CASH, BEGINNING OF YEAR</b>	<u>38,195</u>	<u>52,119</u>
<b>CASH, END OF YEAR</b>	<u>\$ 28,376</u>	<u>\$ 38,195</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, 2025 AND 2024**

<b><u>DESCRIPTION OF FUND:</u></b>	<b><u>Deposits</u></b>			<b><u>Withdrawals</u></b>	
<b><u>Restricted Accounts:</u></b>	<b><u>Balance</u></b>				<b><u>Balance</u></b>
	<b><u>Beginning of</u></b>	<b><u>Funding of</u></b>	<b><u>Interest</u></b>	<b><u>Expenditures</u></b>	<b><u>End of</u></b>
	<b><u>Year</u></b>	<b><u>Reserves</u></b>	<b><u>Earned</u></b>		<b><u>Year</u></b>
<b><u>For the Year Ended July 31, 2025</u></b>					
Operating reserves	\$ 71,656	\$ -	\$ 1,853	\$ -	\$ 73,509
Insurance escrow	2,863	13,305	130	(12,376)	3,922
Tax escrow	7,513	30,914	235	(31,622)	7,040
Replacement reserves	<u>232,035</u>	<u>27,000</u>	<u>5,139</u>	<u>(99,786)</u>	<u>164,388</u>
<b>TOTAL RESTRICTED CASH RESERVES AND ESCROWS</b>	<b><u>\$ 314,067</u></b>	<b><u>\$ 71,219</u></b>	<b><u>\$ 7,357</u></b>	<b><u>\$ (143,784)</u></b>	<b><u>\$ 248,859</u></b>
<b><u>For the Year Ended July 31, 2024</u></b>					
Operating reserves	\$ 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 reserves	<u>213,685</u>	<u>27,000</u>	<u>6,762</u>	<u>(15,412)</u>	<u>232,035</u>
<b>TOTAL RESTRICTED CASH RESERVES AND ESCROWS</b>	<b><u>\$ 289,904</u></b>	<b><u>\$ 66,539</u></b>	<b><u>\$ 9,206</u></b>	<b><u>\$ (51,582)</u></b>	<b><u>\$ 314,067</u></b>

**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, 2025 AND 2024**

	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Net income (loss)</b>	\$ (17,146)	\$ 11,179
<u>Add:</u>		
Depreciation	28,286	24,855
Expenditures from reserve accounts not capitalized	6,386	15,412
<u>Deduct:</u>		
Interest income from reserve accounts	(7,357)	(9,206)
Required principal payments	(21,741)	(20,275)
Required payments to replacement reserves	<u>(27,000)</u>	<u>(27,000)</u>
 <b>Cash deficit</b>	 <b><u>\$ (38,572)</u></b>	 <b><u>\$ (5,035)</u></b>

**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, 2025 AND 2024**

<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	113,850	-	2,343,413
7/31/2024	113,850	-	2,457,263
7/31/2025	113,850	-	2,571,113

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JULY 31, 2025**

<b><u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u></b>	<b><u>ASSISTANCE LISTING NUMBER</u></b>	<b><u>PASS-THROUGH GRANTOR'S NAME</u></b>	<b><u>GRANTOR'S NUMBER</u></b>	<b><u>FEDERAL EXPENDITURE</u></b>
<b><u>U.S. Department of Agriculture</u></b>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	234NH703W1003	\$ 1,129,667
WIC - Breastfeeding Peer Counselor Program	10.557	State of NH, Department of Health & Human Services	234NH743W5003	90,825
WIC - Breastfeeding Peer Counselor Program	10.557	State of NH, Department of Health & Human Services	234NH703W1003	<u>136,336</u>
				1,356,828
Child and Adult Care Food Program	10.558	State of NH, Department of Education		803,458
<b><u>Food Distribution Cluster</u></b>				
Commodity Supplemental Food Program	10.565	Community Action Program Belknap-Merrimack Counties	202220Y800544	30,189
<b><u>Child Nutrition Cluster</u></b>				
Summer Food Service Program for Children	10.559	State of NH, Department of Education		<u>112,269</u>
Total U.S. Department of Agriculture				<b><u>\$ 2,302,744</u></b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Homeless & Housing	E-21-DC-33-0001	\$ 79,238
Continuum of Care	14.267	State of NH, DHHS, Bureau of Homeless & Housing	NH0096L1T002207	54,788
<b><u>Housing Voucher Cluster</u></b>				
Section 8 Housing Choice Voucher Program	14.871			108,726
<b><u>Section 8 Project-Based Cluster</u></b>				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249			<u>150,816</u>
Total U.S. Department of Housing and Urban Development				<b><u>\$ 393,568</u></b>
<b><u>U.S. Department of Labor</u></b>				
<b><u>WIOA Cluster</u></b>				
WIOA Adult Program	17.258	State of NH, Dept of Resources and Economic Development	02-6000618	<u>1,751,057</u>
Total U.S. Department of Labor				<b><u>\$ 1,751,057</u></b>
<b><u>U.S. Department of Education</u></b>				
Adult Education - Basic Grants to States	84.002	State of NH, Department of Education	67011-ABE Manchester	<u>53,506</u>
Total U.S. Department of Education				<b><u>\$ 53,506</u></b>
<b><u>U.S. Department of Treasury</u></b>				
Coronavirus State and Local Fiscal Recovery Fund (ARPA)	21.027	State of New Hampshire	SLFRP0145	<u>88,064</u>
Total U.S. Department of Treasury				<b><u>\$ 88,064</u></b>

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JULY 31, 2025**

<b><u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u></b>	<b><u>ASSISTANCE LISTING NUMBER</u></b>	<b><u>PASS-THROUGH GRANTOR'S NAME</u></b>	<b><u>GRANTOR'S NUMBER</u></b>	<b><u>FEDERAL EXPENDITURE</u></b>
<b><u>Corporation for National and Community Services</u></b>				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002		23SRFNH001	\$ 136,561
Total Corporation for National and Community Services				<b><u>\$ 136,561</u></b>
<b><u>U.S. Department of Energy</u></b>				
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Office of Energy & Planning	DE-EE0009916	1,463,307
Total U.S. Department of Energy				<b><u>\$ 1,463,307</u></b>
<b><u>U.S. Department of Health &amp; Human Services</u></b>				
<b><u>Aging Cluster</u></b>				
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	2501NHOASS	\$ 14,714
Temporary Assistance for Needy Families - Strengthening Citizens and Businesses for Economic Mobility	93.558	State of NH, Department of Health & Human Services	22NHTANF	\$ 940,234
Temporary Assistance for Needy Families - Strengthening Citizens and Businesses for Economic Mobility	93.558	State of NH, Department of Health & Human Services	22NHTANF	84,151
				1,024,385
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Office of Energy & Planning	2401NHLIEA	12,946,389
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Office of Energy & Planning	2401NHLIEA	504,843
				13,451,232
Community Services Block Grant	93.569	State of NH, Department of Health & Human Services	2301NHCOSR	1,717,354
Community Services Block Grant - Discretionary	93.570	State of NH, Department of Health & Human Services	2301NHCOSR	84,089
Low Income Household Water Assistance Program (LIWAP)	93.499	State of NH, Office of Energy & Planning	2101NHLWC5/6	(3,679)
<b><u>Head Start Cluster</u></b>				
Head Start/Early Head Start	93.600		01CH01231502	7,760,905
<b><u>CCDF Cluster</u></b>				
Child Care and Development Block Grants (CCDBG)	93.575	State of NH, Department of Health & Human Services	2501NHCCDD	1,525,477
CCDBG - Granite Steps for Quality	93.575	State of NH, Department of Health & Human Services		159,395
Child Care Mandatory Matching Funds	93.596	State of NH, Department of Health & Human Services	2501NHCCDF	1,473,968
				3,158,840
Total U.S. Department of Health & Human Services				<b><u>\$ 27,207,840</u></b>
<b>TOTAL</b>				<b><u>\$ 33,396,647</u></b>

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, 2025**

**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, 2025. 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. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COST RATE**

Southern New Hampshire Services, Inc. and Affiliate has elected not to use the fifteen percent de minimis indirect cost rate (April 2024 revision) or the ten percent de minimis indirect cost rate (October 2023 revision) allowed under the Uniform Guidance.

**NOTE 4 SUBRECIPIENTS**

Southern New Hampshire Services, Inc. had no subrecipients for the year ended July 31, 2025.

**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, 2025 and 2024 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 23, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered Southern New Hampshire Services, Inc. and Affiliate's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southern New Hampshire Services, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Southern New Hampshire Services, Inc. and Affiliate's internal control.

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

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

### **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

*Leone McDonnell & Roberts*  
*Professional Association*

Dover, New Hampshire  
March 23, 2026

**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, 2025. 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, 2025.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Southern New Hampshire Services, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program.

Our audit does not provide a legal determination of Southern New Hampshire Services, Inc. and Affiliate's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

*Leone McDonnell & Roberts  
Professional Association*

Dover, New Hampshire  
March 23, 2026

**SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JULY 31, 2025**

**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 relating to 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; Community Services Block Grant, ALN 93.569; Head Start Cluster – Head Start/Early Head Start, ALN 93.600, and U.S. Department of Agriculture; Child and Adult Care Food Program, ALN 10.558.
8. The threshold for distinguishing Type A and B programs was \$1,001,899.
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, 2025**

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, 2024.

# RYAN CLOUTHIER, CCAP

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

www.caphr.org

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## 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.

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## WORK EXPERIENCE

**Chief Executive Officer (CEO)** - Southern New Hampshire Services, Inc. now dba Community Action Partnership Hillsborough and Rockingham Counties  
*2026-Present*

- Develop 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 aby implementing the Whole Family Approach.

**Chief Operating Officer (COO)** - Southern New Hampshire Services, Inc. now dba Community Action Partnership Hillsborough and Rockingham Counties  
*2018-2026*

- 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.

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**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 Neighbor Helping Neighbor Board
- Member of the Energy Efficiency and Sustainable Energy Board
- Member of the Residential Ratepayers Advisory Board

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**EDUCATION**

**NH Community Technical College**

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**CERTIFICATION**

**Certified Community Action Professional (CCAP)**

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**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

**Sarah T. Vanderhoof, RD, LD**

**EDUCATION:**

<b>Graduate Certificate in HR Management</b> Southern New Hampshire University	May 2023
<b>Masters of Science in Management Health Care Administration</b> Southern New Hampshire University	October 2015
<b>Dietetic Internship</b> Keene State College, Keene, NH	August 2007
<b>Bachelor of Science in Health Science</b> <b>Option: Nutrition</b> Keene State College, Keene, NH	May 2005 Summa Cum Laude
<b>Bachelor of Arts in Science of Health</b> Wheaton College, Norton, MA	February 2004

**WORK EXPERIENCE:**

SNHS, Inc. dba CAPHR– Hillsborough & Rockingham Counties, NH (January 2026 - Present)

- Chief Operating Officer: Oversee the daily operations and initiatives of the organization. Develop a performance culture to ensure effective management of a comprehensive array of over sixty programs. Communicate and promote the mission of Community Action.

SNHS, Inc. dba CAPHR– Child Development and Nutrition Programs Hillsborough & Rockingham Counties, NH (January 2023 – January 2026)

- Child Development and Nutrition Services Director: Oversee programs of Head Start, Early Head Start, Child Care, Child Care Resource & Referral, T.E.A.C.H. NH Early Childhood scholarship program, Department of Labor Early Childhood Apprenticeship, Statewide sponsorship of the USDA Child and Adult Care Food Program, Summer Food Service Program, Farmers Market, Community Gardens, Commodity Supplemental Food Program, The Emergency Food Assistance Program.

SNHS, Inc. – Child Development Program Hillsborough & Rockingham Counties, NH (February 2018 – December 2022)

- Child Development Director: Oversee programs of Head Start, Early Head Start, Child Care, Child Care Resource & Referral, T.E.A.C.H. NH Early Childhood scholarship program, Department of Labor Early Childhood Apprenticeship and Sponsorship of the USDA Child and Adult Care Food Program.

SNHS, Inc.-Child Dev. Program–Head Start/Early Head Start Hillsborough & Rockingham Counties, NH (July 2006-February 2018)

- Health & Nutrition Services Specialist: Oversee the health and nutrition content for the program which includes; nutrition assessments on the children and counseling with the families; review of child health forms; menu writing and accommodations for special diets; writing and/or reviewing of health plans for children with special conditions; supervision of classroom nutrition and health lessons; family night health and nutrition presentations; maintenance of the Health Services Advisory Committee; monitoring of health, nutrition, and safety for the program; writing of health, nutrition, and safety articles for the parent newsletter; USDA CACFP sponsor lead for SNHS; collaboration with community partners; participation in the SNHS, Inc. agency’s safety committee; participation in SNHS, Inc. emerging leaders program.

Nutrition In Motion, LLC, Bedford, NH (January 2009- 2011)

- Consulting Dietitian

**CERTIFICATIONS:**

Licensed Dietitian, State of New Hampshire January 2009

Registered Dietitian December 2008

**CERTIFICATES:**

Allergy Diploma, AllergyUK, The School of Health & Social Care of University of Greenwich, October 2010

ADA Child and Adolescent Weight Management November 2007

First Aid & CPR 2025

**COMMUNITY INVOLVEMENT:**

Varsity Coach: Wilton-Lyndeborough Cross Country/ Track and Field (Fall 2022, 2023/Spring 2023, 2024)

NH Head Start Directors Association, Chair (February 2025 – February 2026)

NH Head Start Directors Association, Secretary (February 2018- January 2025)

NH WIC Directors Association, Secretary (February 2023-February 2026)

NH Health & Equity Partnership (January 2015 – 2019); Workgroup Co-chair; Representative Evaluation Committee

NH COPD State Plan Initiative (April 2014 – 2016);

- Preventing COPD: Community Mobilization, Advocacy, and Public Policy workgroup member.

A Child’s Nature (May 2014- March 2018); Board of Directors, trustee

Let’s Grow! New Hampshire (March 2011- February 2014); Consulting member (February 2014-2015)

Child Care Advisory Committee-Safety & Health Subgroup (2011 – 2012); NH Pediatric Health Assessment Form Development

Oral Health Advisory Committee, NH (October 2009 – 2012)

Stay’NHealthy-Growing Strong- Nashua Youth Overweight Collaborative, Nashua, NH (May 2008 & Sept 2008)

- Participated in two presentations to the Nashua area pediatric offices participating in the collaborative.

Nashua Lead Action Committee (2007 – 2009); community partner member

**COMMITTEES MAINTAINED:**

SNHS, Inc. CAPHR Head Start Policy Council (February 2018 – Present)

- Facilitate monthly meetings composed of parents and community members with a focus on program policy development and direction of the program.

SNHS Health Services Advisory Committee (July 2006 – February 2018)

- Recruit and facilitate meetings that look at community relevant health, oral health, mental health, and nutrition issues affecting the children and families who participate in the SNHS Child Development Program. Encourage participation of community members, families, and staff.

## JAMES M. CHAISSON

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### 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
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### 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 sites located throughout Rockingham and Hillsborough counties. The agency also oversees 29 housing facilities with approximately 1000 tenants. SNHS receives and administers \$36 million in program funds annually with over 450 employees.

#### Chief Fiscal Officer

**1/2017 to Present**

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

#### Senior Accountant

**5/2009-1/2017**

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

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

James M. Chaisson

**WOOD STRUCTURES, INC. Biddeford, ME**

**2001-4/2009**

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

Controller

**2006-4/2009**

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

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

Accounting Manager

**2001-2006**

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

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

**VISHAY SPRAGUE, Sanford, ME**

**1978-2001**

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

Plant Cost Accounting Manager

**1997-2001**

Division General Accounting Manager

**1995-1997**

Division Operation Accountant

**1989-1995**

Division Fixed Asset Accountant

**1987-1989**

Master Engineering Technician

**1984-1987**

Lead Production Technician

**1978-1984**

**EDUCATION**

**NASSON COLLEGE Springvale, ME**

B.S. in Business Administration