



TOGETHER, WE ARE DEFENDERS OF POTENTIAL

3 Portsmouth Ave. #2
Stratham, NH 03885

www.bbbsnh.org

RECEIVED

AUG 26 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

August 24, 2022

Town of Hudson
Stephen Malizia
12 School St.
Hudson, NH 03051

Dear Stephen,

On behalf of Big Brothers Big Sisters of New Hampshire (BBBSNH), enclosed is a completed request of funds from the Town of Hudson FY 2024 budget for continued support of our one-to-one mentoring program.

We are sincerely grateful to the Town of Hudson for your generous support of local youth through our one-to-one youth mentoring program. It is because of the generosity of our donors, grant funders and community partners, like the Town of Hudson, that our program remains free of cost for all participants. Furthermore, this funding directly supports igniting potential in local youth in the area.

If you have any questions or need further information, please reach out to me at 603-430-1140 ext. 1002 or asprackland@bbbsnh.org. We appreciate your consideration.

BOARD OF DIRECTORS

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Sincerely,

Abby Sprackland
Communication & Grants Manager
Big Brothers Big Sisters of New Hampshire

Request for Upcoming Fiscal year: \$3,000

Mission Statement & Overview of Services Provided:

Big Brothers Big Sisters of New Hampshire's mission is to create and support one-to-one mentoring relationships that ignite the power and promise of youth. Our vision is that all youth have the opportunity to achieve their full potential. Big Brothers Big Sisters has been serving youth, ages 6-18, in the Granite State for more than 55 years through one-to-one mentoring relationships. In 2015, regional agencies merged to form one stronger, statewide entity. BBBSNH offers the following programs, free of cost to all participants:

- **Community-Based:** This is our standard model. Volunteers are matched one-to-one with youth and spend quality time together, for a minimum of 4 hours a month enjoying activities of their choosing within their local community.
- **Site/School-Based:** Utilizes schools or the workplace as the venue for matches to meet. Time is spent working on homework, playing outdoors, enjoying lunch together or learning a new skill.
- **Bigs in Badges:** Promotes positive relationships between first responders and local youth. Youth are paired one-to-one with a first responder from their local community. This program follows either our Community Based or Site Based model.
- **PRISM:** Stands for Pride, Respect, Identity, Safety and Mentoring. Working alongside community partner, Seacoast Outright, BBBSNH provides LGBTQ+ youth with allies and resources through mentoring.
- **Mentor 2.0:** New this year, BBBSNH will launch a pilot of Mentor 2.0 at Manchester West High School in the fall of 2022. Mentor 2.0 is a technology enhanced one-to-one mentoring program that provides transformative support to low-income and first-generation high school students, preparing them for career and/or college success. The program utilizes a monitored digital app for matches to communicate weekly following a guided curriculum. Matches meet in-person at the school 1x per month.

Regardless of the model, matches enjoy an array of activities to promote higher aspirations, greater confidence, better relationships, avoidance of risky behaviors, and educational success in youth. Matches measure for success within an outcome evaluation framework focusing on length of the match, strength of the match and outcomes of the match. BBBSNH is an evidence-based preventive program recognized by the U.S. Substance Abuse and Mental Health Administration's National Registry of Evidence-Based Programs and Practices and, an affiliate of Big Brothers Big Sisters of America. Additionally, BBBSNH works diligently with other local organizations, schools and resources to maximize programming and prevent the duplication of services.

Description of Services & Population Served: All of our efforts focus solely on making the best possible match through thorough interviews and assessments of both mentors and youth. BBBSNH carefully screens all volunteers to ensure child-safety. We provide training, facilitate an initial meeting of the match and continue to provide ongoing training, check-ins, parent coaching and other match support resources to the mentor, youth and their family, throughout the duration of the match. The ongoing support our staff provides in addition to child-safety check-ins is what sets us apart from other organizations and is the key to success of a strong, healthy, mentoring relationship. BBBSNH also offers specialized training and resources in trauma, opioid and substance misuse prevention and promotes JEDI practices (Justice, Equity, Diversity and Inclusion). On average, our organization supports approximately 500-600 youth annually. We particularly serve a large number of youth from the Greater Seacoast, Greater Manchester and Nashua areas, Monadnock and Lakes Region.

While all youth, no matter their circumstance, are welcome to join BBBSNH, many of the youth we match are experiencing significant adversities. These circumstances range from history of trauma, abuse, mental and emotional health concerns, experiences in foster homes or instable housing, live in an environment with substance misuse or have an incarcerated parent. More than 60% of the youth in our program come from families that qualify for free or reduced lunch (a status frequently used as a proxy for poverty). Research shows that adverse childhood experiences (ACEs) can have a lasting impact on individuals. The Centers for Disease Control and Prevention (CDC) reports that as the number of ACEs increases, so does the risk for negative outcomes and toxic stress. However, additional research by the CDC demonstrates that the presence of protective factors, including the presence of a caring adult, can guard against the increased risks of negative health and life outcomes. Our time-tested model continues to support these findings. These past two years have been especially critical for our services, due to the prolonged state of the pandemic. With continued disruption of societal norms and daily routines, concerns grew surrounding isolation, child abuse and youth mental health issues. The relationships between mentors and mentees are crucial in helping to mitigate potential long-term effects of the pandemic. As one of just a few organizations with "access" to the homes of these youth, comes greater responsibility to intensify match support and resources for staff and Bigs to address any rising concerns.

In 2021, BBBSNH created and supported 464 matches statewide, including 100+ new matches. Our staff spent over 11,829 hours enrolling, matching and providing ongoing support and training to each match in our program. Most importantly, volunteer mentors dedicated more than 22,128 hours shaping kids' lives. Currently, we have an urgent need for more mentors statewide to meet the demands of our youth waiting list. In Hudson, there are five youth on our waiting list, seeking a mentor. We appreciate the town's support in helping to raise awareness of our program locally.

Town of Hudson Statistics 2021:

- **Total unduplicated youth served from the Town of Hudson: 4**
- **Total unduplicated volunteers from the Town of Hudson: 7**
- **Total residents served from the town of Hudson: 11**

Request Breakdown:

On average, it costs approximately \$1,800-\$2,400 a year, depending on the needs of the match, to conduct the work required to create and support each match. The costs associated with these services include a thorough enrollment process; staff time spent on interviews, documentation, assessments of both the youth and volunteer and conducting an initial match meeting in addition to the cost of state/local background and reference checks. Thereafter, ongoing match support; staff time spent on volunteer training, regular check-ins to ensure the health of the match and safety of the child, providing resources for parents/guardians, updating documentation, facilitating outcome evaluation surveys, and organizing community activities for matches to attend outside of their traditional outings.

Municipal support has been a critical component to the sustainability of our program. Municipal support, paired with contributions from individuals, corporations, grants and foundations is what ensures our ability to create and support matches while keeping programs free of cost to all participants. The investment also makes it possible for BBBSNH to continue to grow the capacity of the organization and its programs to develop stronger relationships with local community members and most importantly, reach more youth in need of our services. The level of funding requested is to cover a portion of the project in your local area. **Big Brothers Big Sisters of New Hampshire maintains detailed fiscal records meeting all requirements set out by funders and the American Institute of Certified Public Accountants. Our current operating budget and audited financial statements are available upon request.*

Big Brothers Big Sisters of NH
Board Approved 2022 Budget
January through December 2022

Ordinary Income/Expense

Income

Contributions

Corporate Giving	\$110,000
General Donations	\$11,000
Individual Giving	\$300,000
Total Contributions	\$421,000

Events & Fundraising Income	\$185,500
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Grant Revenues

Federal Grants (DOJ pass through grants)	\$280,000
Foundation Grants	\$215,000
Municipal Grants	\$70,000
United Way Grants	\$21,000
Total Grant Revenues	\$586,000

Interest and Investment Income	\$2,500
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Total Income	\$1,195,000
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Expenses

Advertising & Promotion	\$6,000
CC & Bank/Online Pmt Fees	\$4,000
Dues & Subscriptions	\$1,000
Fundraising Expenses	\$14,000
Insurance Expense	\$23,500
Licenses and Permits	\$175
Occupancy Expense	\$22,836
Total Employee Benefits Programs	\$72,500
Personnel Expenses	\$939,000
Professional Services Fees	\$36,450
Program Expenses	\$41,000
Supplies & Office Expense	\$16,900
Travel, Conferences & Meetings	\$12,300

Total Expenses	\$1,189,661
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Net Income	\$5,339
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Big Brothers Big Sisters of NH
Profit & Loss
January through December 2021

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
Contributions	
Corporate Giving	144,705.53
General Donations	10,579.36
Individual Giving	<u>443,017.85</u>
Total Contributions	598,302.74
Events & Fundraising Income	
Big Dreams Dinner or Pickleball	
Expense	(8,710.82)
Income	17,229.35
Sponsor	<u>8,000.00</u>
Total Big Dreams Dinner or Pickleball	16,518.53
Bowl for Kids Sake or Cornhole	
Expense	(10.00)
Income	6,431.25
Sponsor	<u>5,000.00</u>
Total Bowl for Kids Sake or Cornhole	11,421.25
Other/Third Party Fundraisers	
Expense	(3,589.19)
Income	<u>45,832.94</u>
Total Other/Third Party Fundraisers	42,243.75
Stiletto Sprint	
Expense	(1,375.44)
Income	23,864.83
Sponsor	<u>29,000.00</u>
Total Stiletto Sprint	<u>51,489.39</u>
Total Events & Fundraising Income	121,672.92
Grant Revenues	
Federal Grants	309,183.04
Foundation Grants	342,091.50
Municipal Grants	69,013.91
United Way Grants	<u>14,000.00</u>
Total Grant Revenues	734,288.45
Interest and Investment Income	<u>2,409.32</u>
Total Income	1,456,673.43
Expense	
Advertising & Promotion	12,801.92
CC & Bank/Online Pmt Fees	3,815.05
Dues & Subscriptions	1,498.00
Fundraising Expenses	12,011.85
Insurance Expense	
Liability Insurance	19,417.67
Workers Comp	<u>1,425.00</u>
Total Insurance Expense	20,842.67
Interest Expense	826.93
Licenses and Permits	155.00

Big Brothers Big Sisters of NH
Profit & Loss
January through December 2021

	<u>TOTAL</u>
Occupancy Expense	
Rent	22,296.00
Total Occupancy Expense	<u>22,296.00</u>
Personnel Expenses	
Employee Benefits Programs	
Dental Insurance	4,924.00
Health Insurance	52,905.71
Life & Disability Benefits	7,859.97
Total Employee Benefits Programs	<u>65,689.68</u>
Payroll Taxes	69,326.07
Salaries and Wages	814,553.46
Total Personnel Expenses	<u>949,569.21</u>
Professional Services Fees	
Accounting	1,054.00
Audit Fees	8,750.00
Computer / IT Fees	16,882.10
Outside Consultants	31,367.50
Payroll Service Fees	9,384.69
Website Expense	2,803.46
Total Professional Services Fees	<u>70,241.75</u>
Program Expenses	
Affiliate Fees/MF-National	26,948.96
Background Checks	4,196.25
Direct Program Expenses	7,410.69
Total Program Expenses	<u>38,555.90</u>
Supplies & Office Expense	
Office Supplies & Expense	7,157.02
Postage & Shipping	1,725.16
Printing & Copying	574.36
Telephone & Internet	8,148.98
Total Supplies & Office Expense	<u>17,605.52</u>
Travel, Conferences & Meetings	
Meetings Expense	279.26
Staff Development	8,361.20
Travel	344.26
Total Travel, Conferences & Meetings	<u>8,984.72</u>
Total Expense	<u>1,159,204.52</u>
Net Ordinary Income	297,468.91
Other Income/Expense	
Other Income	
Gain/Loss on Endowment	335.31
Other Income	34,440.00
Total Other Income	<u>34,775.31</u>
Net Other Income	34,775.31
Net Income	<u>332,244.22</u>

Building nonviolent communities since 1977

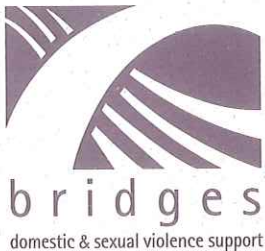
September 13, 2022

Mr. Stephen A. Malizia
Town of Hudson
Town Administrator
12 School Street
Hudson, NH 03051

RECEIVED

SEP 28 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE



Dear Mr. Malizia,

On behalf of Bridges: Domestic & Sexual Violence Support I would like to formally request \$6,000.00 of funding from your 2024 town fiscal budget. These funds will be used to continue providing crisis intervention, support, and advocacy services to survivors of domestic and sexual violence.

In addition, our agency provides preventative educational programs on topics pertaining to violence. These presentations include domestic violence, dating violence prevention workshops for high school students and sexual harassment in-services for local business people.

Bridges: Domestic & Sexual Violence Support is the only agency in our catchment area to provide the above-mentioned services to survivors of domestic and sexual violence. Our services are offered without cost to victims.

Your allocation of \$6,000.00 will support our crisis intervention, court advocacy, education, outreach, and emergency shelter programs. It is contributions, such as yours, that allow us to continue to provide the much-needed direct services to victims of domestic and sexual violence. Your continued support is greatly appreciated.

Thank you for your consideration of this request. Enclosed is some background material on our agency. If you have any questions or would like more information about our services, please feel free to call me at 889-0858 extension 202.

Sincerely,

Dawn L. Reams, M.Ed.
Executive Director

Nashua Office
28 Concord Street
PO Box 217
Nashua, NH 03061
603.889.0858
Fax 603.402.4974

Milford Office
16 Elm St., Suite 2
Milford, NH 03055
603.672.9833
Fax 603.554.1214

www.bridgesnh.org

hour support line
3.883.3044



**Bridges: Domestic & Sexual Violence Support
Hudson Annual Statistics
Individuals Served**

**Unduplicated Individuals Served
Calendar Year 2021**

Agency Program	Education and Outreach	Crisis Intervention and Advocacy	Emergency Shelter	Transitional Housing
Total served from Town	80	125	1	0
Total units of service from Town	80	1363	14	0
Total Number of Individuals Served	3358	2171	75	13
Total Units of Service	2894	19840	2735	2908
Units of Services Defined	Individuals in the audience	Number of contacts with individuals	Total number of bed nights	Total number of bed nights
Total Cost per unit	\$22	\$34	\$69	\$31
Total cost to provide this service to Hudson residents	\$1760	\$46342	\$966	\$0

Bridges: Domestic & Sexual Violence Support **Mission Statement**

To cultivate communities free from violence as we support victims and survivors of sexual assault, domestic violence and stalking.

Values and Commitments:

Trust and Integrity

We model individual and organizational integrity and honesty. We are open, non-defensive and accountable. We have faith in the resilience and good judgment of the people we serve.

Respect and Empowerment

We help and encourage the people we serve to build on their strengths through our nonjudgmental support and our educational, advocacy, and outreach efforts. We respect them, knowing it is they who must make responsible decisions about their own lives.

Nonviolence

We do all in our power to enhance the level of safety that can be threatened by domestic and sexual violence.

Empathy and Service

In all of our programs and services we are focused on the people we serve, committed to providing compassionate care and understanding to all with a high degree of skill, expertise and knowledge.

Ethical Communication

We are committed to treating one another with respect and to fostering a positive and safe work environment where every voice is valued. This model entails honest, direct, and kind communication among ourselves, with the people we serve, and our community partners.

SERVICES PROVIDED

The following is a complete list of services provided by Bridges: Domestic & Sexual Violence Support Services

Crisis Intervention and Support Services

Twenty-four-hour crisis intervention and support for survivors of sexual assault, child sexual abuse, incest, stalking and domestic violence.

The crisis intervention advocate, who volunteers for twelve-hour shifts, offers a variety of services including:

- telephone advocacy
- face to face advocacy
- comprehensive information and referrals
- support for survivors during the police and legal procedures
- support for the survivor during stays in the hospital

The crisis line is staffed by the agency's staff and by trained volunteers. Each day is divided into two twelve-hour shifts. All calls go to an answering service and are responded to by an on-call advocate within ten minutes. Bridges: Domestic & Sexual Violence Support Services owns nine pagers to insure that the advocate responds to all calls in a timely manner. All survivors of domestic and sexual violence are assured of confidentiality with our advocates through RSA 173-C: 1, the Privileged Communication Statute in the State of New Hampshire.

Emergency Shelter

Bridges: Domestic & Sexual Violence Support Services offers a 24-hour, safe, confidential, emergency shelter. Services provided in the shelter include risk assessment and safety planning to survivors of domestic and/or sexual violence and their children. Food, personal items, and transportation are provided when needed. Personal advocacy on issues such as self-esteem, goal setting, and permanent housing options are offered.

The emergency shelter also has a Success in Schools Program. This program benefits shelter residents and their children by recovering any educational losses suffered through the abusive environment from which they came.

Court Advocacy Services

Bridges: Domestic & Sexual Violence Support Services offers court preparation and advocacy for abused women, child sexual abuse survivors, those who are being stalked and sexual assault survivors.

Domestic violence survivors have the option of obtaining a restraining order against their abuser. This order protects a survivor and his/her children from further violence.

Court advocates assist survivors seeking restraining orders by helping them fill out the necessary forms and offering emotional support through the civil court procedure. If needed, advocates will return to court for a permanent restraining order (usually two weeks later). Survivors will also receive assistance in filing contempt charges against abusers who violate the restraining order.

Survivors have the option of filing criminal charges against their abuser and will be assisted in this if they choose criminal procedures.

If a sexual assault survivor chooses to file criminal charges, the police will investigate the complaint. If an assailant is apprehended, charges are brought against the alleged perpetrator. A court advocate will support the survivor throughout the entire judicial procedure, including the Grand Jury appearance, depositions, probable cause hearings, and the trial. This is usually a twelve to eighteen-month process.

A child survivor, until very recently, was expected to go through the same process as an adult. For a young child, this can be a very emotional time. Bridges: Domestic & Sexual Violence Support Services offers court preparation and support to these young survivors/witnesses as they go through the judicial system. The preparation often involves visiting the courthouse, sitting the child in the witness stand and "role playing" the court process.

Education

Bridges: Domestic & Sexual Violence Support Services provides a number of educational services, including:

- preventative educational programs to school children in readiness through sixth grade and to other organizations requesting the program;
- a program, which teaches children to speak up, say "no" to any adult who is touching them in a way they do not like. Trained volunteers and staff present the program.
- child sexual abuse programs for teachers and counselors to help them understand child sexual abuse, to enable them to identify possible instances of sexual abuse and to refer them to further information about the problem;
- programs on acquaintance rape, domestic violence and sexual assault designed for high school and college aged students, to educate them on specific areas which often affect this age group;
- in-service training programs on child sexual assault, rape, and domestic violence for area police departments, mental health agencies, clergy and medical personnel to help them recognize the special needs of the survivors of these crimes; and
- programs on child sexual assault, rape and domestic violence, designed to educate the general community and civic organizations (Rotary, Women's Clubs, etc.) on the facts and myths surrounding these issues as well as to make the community more aware of the services available to survivors of these crimes.

Support Groups

Bridges: Domestic & Sexual Violence Support Services offers support groups for Survivors of Domestic Violence, Sexual Assault, and Adult Survivors of Sexual Assault. Other groups include Friends & Families of Assault Survivors and Women's Issues.

Children's Advocacy Program

Bridges Children's Advocacy Program serves as the coordinating entity for the family within the multidisciplinary teams. Bridges has taken the leading role in follow up services for families receiving a forensic interview. Bridges Child Advocates also bring trends, need areas, and collaboration improvements necessary to the full team. This program is extremely successful, and continues to grow in the amount and depth of services provided. Community partners depend on Bridges to provide this critical service to children who have experienced abuse and to their caregivers. Families experiencing abuse depend on services provided by our Child Advocates.

Bridges does all of the follow up work with families entering the CAC. The Team counts on Bridges to do this work, to make sure the child gets into counseling, gets medical follow up, attend our support groups for the child and caregivers, to support the caregivers, fill out victim's compensation, provide emotional support, act as the primary liaison to the team, and follow the family through prosecution serving as primary support. Without Bridges, the CAC experience would consist of an interview, and waiting for word from police, and word of prosecution. Bridges coordinates the team with the family, and this assists in system accountability and communication. This work has been extensive for the child advocates, which include 1 full time child advocate and an AmeriCorps child advocate. In fact, they are unable to manage the workload, and therefore other Crisis Intervention Advocates assist in this work.

Additionally, Crisis Intervention Advocates provide child advocacy work at our shelter, Janice's House. The Child Advocates assist in training and mentoring other staff to provide this work. The success of their work at the Child Advocacy Center has not allowed them to participate in the shelter work with children in the depth that is needed. This is an identified need area.

In addition to the child advocacy center work, Bridges Child Advocate works with child witnesses of domestic violence and child victims of sexual violence in groups. Bridges has developed a program for children who witness domestic violence and a program for children experiencing sexual abuse. We have conducted many cycles of these groups and believe strongly in the program. The group is co facilitated by a therapist from the local counseling agency. The groups have been remarkably positive and have led to positive outcomes for caregivers and children, with increased communication skills, decrease parentifying of children. This group has given families the information and skills needed to lead violence free lives. Information about these groups is attached.

Child Witness of Domestic Violence Group

Breaking Barriers Group for victims of domestic violence-The proposed 10-week program, consists of weekly 2-hour meetings including concurrent group activities for children and for mothers, along with a combined mother/child(ren) focus to wrap up each week. In addition, this cycle will include working with the children residing in Janice's House (Bridges emergency shelter) and in our Transitional Housing program. These homes serve child witnesses of domestic violence, who are in need of education and support. The curriculum, modeled after the Domestic Abuse Project (DAP) located in Minneapolis, MN, and Groupwork with Children Exposed to Woman Abuse: Children's program manual by Susan Loosley and Groupwork with Children Exposed to Woman Abuse: Mother's Program Manual by Michele Paddon London, Ontario Canada includes the following core topics for children and mothers:

SESSION TOPICS FOR CHILDREN'S GROUP

1. Getting to know each other
2. What is abuse?
3. Anger
4. When parents fight
5. It's not always happy at my house
6. Sharing personal experiences with violence
7. Touch
8. Assertiveness

SESSION TOPICS FOR MOTHER'S GROUP

1. Introduction- general considerations
2. Effects of witnessing on children
3. Effects of early life experiences on parenting
4. Child development
5. Parents rights/children's rights
6. Discipline versus punishment
7. Self-Esteem in children
8. Communication
9. Sibling relationships
10. Changing relationships & conclusion

The overall goals include helping children to:

- ~Break the secret of the abuse in their families
- ~Learn to protect themselves
- ~Experience the group as a positive and safe environment
- ~Strengthen their self-esteem
- ~Improving communication skills
- ~Improving understanding of male/female relationships
- ~Strengthening relationships between the mother and her child(ren)
- ~Decreasing isolation

- ~Decreasing parentifying of children
- ~Increasing child's sense of happiness

Support Group for Children who have disclosed Sexual Abuse

Just as critical to our group, work has been the child sexual abuse group. The following is an outline of the sourced curricula used by the advocates facilitating the group. The outcome and success of these groups has been remarkable.

Goals of Children's Group

1. To validate the expression of a child's various feelings surrounding the sexual abuse.
2. To help children think about the sexual abuse in ways which are less destructive to their self-image.
3. To help children realize they are not responsible for the abuse, assist them in addressing feelings of guilt and helping them develop labels for their feelings and past experiences.
4. To help children integrate conflicted feelings toward the perpetrator.
5. To establish a better sense of self with respect to boundaries.
6. To learn to trust others and to begin to feel more secure.
7. To experience having choices.

Goals of Mother's Group

1. To assist denying mothers to accept that the sexual abuse really did happen.
2. To sensitize mothers to what constitutes sexual abuse, and to help them be more alert and vigilant to possible abusive situations.
3. To help mothers protect their children from re-abuse.
4. To discuss the effects of the sexual abuse their children may be experiencing.
5. To assist mothers in working through their own feelings regarding sexual abuse, thereby enabling them to assist their own children more effectively.
6. To help build a positive relationship between mother and child.
7. To help mothers work through and integrate their feelings towards the perpetrator.

Source: Sexual Abuse of Young Children: Evaluation and Treatment. Kee MacFarlane and Jill Waterman. 1986 The Guilford Press, New York, NY.

Referrals

Bridges: Domestic & Sexual Violence Support Services offers crisis intervention rather than long-term counseling. If a client is in need of ongoing therapy, referrals are made to public and/or private counselors.

Bridges: Domestic & Sexual Violence Support Services also refers to other social service agencies, other crisis centers and medical and legal professionals.

DESCRIPTION OF GEOGRAPHIC AREA SERVED

Bridges: Domestic & Sexual Violence Support Services offers crisis intervention and support services to survivors in the Greater Nashua area, which includes: Nashua, Amherst, Brookline, Hollis, Hudson, Litchfield, Merrimack, Milford, Mont Vernon, Pelham, Salem, Wilton, Windham, and Lyndeborough.

DESCRIPTION OF POPULATION SERVED

The majority of people served by Bridges: Domestic & Sexual Violence Support Services are female; however, we do serve men. Over one-half of our clients are children under the age of sixteen. The clients served by Bridges: Domestic & Sexual Violence Support Services occupy all economical, political, religious, and social categories.

Bridges: Domestic & Sexual Violence Support
Agency Budget
Fiscal Year July 1, 2021- June 30, 2022
Revenue:

	Speaking Fees	\$1,500.00
	United Way Grant	\$35,500.00
Federal/State Support		
	Victims of Crime Act Grant	\$330,124.00
	Victims of Crime Act - Transitional Housing Grant	\$111,765.00
	Violence Against Women Act Cultural Grant	\$20,000.00
	Domestic Violence Prevention Program Grant	\$174,836.00
	Violence Against Women Act Sexual Assault Services Prevention Grant	\$49,261.00
	State Grant In Aid Emergency Shelter Grant	\$51,315.00
	Statewide Program to Improve Domestic Violence Grant	94591.00
	Emergency Food and Shelter Program Grant	\$4,500.00
	Sexual Violence Prevention Grant	\$18,295.00
	Bureau of Alcohol and Drug - Child Advocate Grant	\$43,093.00
City/Town/County		
	Total City and Town Funding	\$21,550.00
	City of Nashua	\$70,000.00
Fundraising		
	Total Fund Raising	\$388,130.35
Contributions/Donations		
	Donations - Business & Civic	\$40,000.00
	Donations - Individuals	\$15,000.00
	Designated United Way Funds	\$4,000.00
	Designated BECFI Funds	\$4,000.00
	Nashua Police Department Grant	\$10,000.00
	Misc. Grant Revenue	\$20,000.00
	Milford Hospital Association	\$11,000.00
	NH Charitable Foundation - Draper Fund	\$0.00
	Interest Income	<u>\$1,500.00</u>
	Total Revenue	\$1,619,960.35
	Expenses	
	Total Salaries	\$806,638.65
	Contract Labor (AmeriCorps)	\$21,000.00
	Taxes	\$64,367.86
	Health, Dental and Disability Insurance	\$151,127.26
	Worker's Compensation Insurance	\$14,035.51
	Travel	\$8,100.00
	Professional Fees	\$23,600.00
	Bank/Credit Card Service Charges	\$6,060.00
	Payroll Expense	\$10,000.00
	Rent/Mortgage	\$63,733.92
	Utilities	\$17,350.00
	Maintenance & Repair	\$36,870.00
	Professional & Liability Insurance	\$15,000.00
	Telephone	\$28,520.00
	Postage	\$4,500.00
	Office Supplies - General	\$6,900.00
	Printing	\$16,300.00
	Books/Films/Subscriptions	\$600.00
	Fees & Dues	\$4,980.00
	Conference Expenses	\$3,000.00
	Equipment leasing	\$3,528.00
	Advertising	\$1,000.00
	Volunteer/Meeting Expenses	\$1,000.00
	Fundraising Venue/Food Expenses	\$38,400.00
	Shelter Food	\$4,500.00
	Total Client Emergency Funds	\$104,645.00
	Shelter Supplies	\$1,000.00
	Depreciation Expense	\$61,704.15
	Misc. Expense	<u>\$1,500.00</u>
	Total Expenses	\$1,619,960.35
	Surplus/Deficit	\$0.00

RECEIVED

September 7, 2022

SEP 08 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Stephen Malizia, Town Administrator
Town of Hudson
12 School St
Hudson, NH 03051



Dear Stephen,

The children of **Hudson** need your help, now more than ever.

I am writing today to ask the Town of Hudson to consider an appropriation of \$500 during your next funding cycle to advocate for Hudson's most vulnerable children. With this support, CASA of New Hampshire will be able to recruit, train and support additional CASA volunteer advocates to provide a voice for the children of Hudson who have experienced abuse or neglect. Last year, CASA of New Hampshire advocated for more than 1,500 children throughout the state. Unfortunately, due to the unavailability of trained CASA volunteer advocates, 93 children did not have the benefit of a CASA by their side, 27 children came from Hillsborough County. This year, please help us reach our goal of having trained advocates available for 100% of the children who need them most.

Our children are in crisis.

Each year, one million American children are confirmed victims of abuse and neglect and more than half a million are in foster care.

In New Hampshire, hundreds of these children come to the attention of the courts every year. Our children need someone to tell their stories, to be a strong advocate, to get to know them and make their voices heard in a complex, confusing and often overburdened child protection system.

Founded in 1989, Court Appointed Special Advocates of New Hampshire is the only nonprofit organization in the state that protects the rights of our state's abused and neglected children to live, learn and grow in the embrace of a loving family. Our trained volunteer advocates speak for our children's best interests in the New Hampshire Family court system. In recent years, the need for our services has increased dramatically.

The ongoing substance misuse crisis and now the ever changing COVID-19 pandemic have led to a scarcity of resources available to support children in need. Without someone to focus on these children and ensure that their needs and best interests are being met, the futures of many abused and neglected children are threatened by a lack of help, stability, and support. Parents are facing increased stress regarding care for their child while working, confronting economic instability and job loss, and feeling even more food and housing-insecure.

While we are still anticipating an increase in cases due to the long-reaching effects of the COVID-19 pandemic, we have begun to see an increase in the severity of the cases being brought to our attention. We are seeing some of the most severe neglect of children ever witnessed. Children and families have clearly struggled during these seemingly endless months of isolation.

However, the bright light during this challenging time is that CASA of NH has an incredibly strong team of staff, board of directors, and more than 600 volunteer advocates completely committed to this

difficult but life changing work. Support from the Town of Hudson will help us to further this mission by providing neglected and abused children in your community with a caring and compassionate advocate to help see them through their most difficult days.

In addition to all of the good work they do for our children, our CASA volunteers also save the state more than \$3.5M in legal fees – fees that would otherwise be paid for by state tax dollars. If CASA of NH cannot provide a volunteer, the state will then hire a paid GAL (Guardian ad Litem) at \$60 per hour plus travel costs.

Below are our most recent fiscal-year-end statistics specific to your county and the state:

	<u>Statewide</u>	<u>In Hillsborough County</u>
Children Served	1,536	476*
Volunteers	628	215
Miles Traveled	339,166	98,696
Hours of Volunteer Time	88,859	30,425
Value of Volunteer Advocacy	\$3.5M	

FY 2022
BY THE NUMBERS

**This number includes 27 children who use your towns' schools and resources and live with foster parents or extended family members in your community.*

New Hampshire's abused and neglected children are a part of every community within our state and range in age from birth to 21. National studies show that children with a CASA volunteer benefit in countless ways -- they are more likely to be placed in safe, permanent homes, likely to receive better mental, emotional and physical health services, and more likely to have fewer placement changes than children without a focused advocate. With the support of a CASA advocate, neglected and abused children have access to a brighter future.

Thank you so much for your consideration of this request for your next funding cycle. Should you require additional materials to support this letter, please contact Tarah Bergeron, Development Associate at (603) 626-4600 x2113 or by emailing tbergeron@casanh.org.

I look forward to updating you with our progress and the impact that your support will have on New Hampshire's victimized children.

All my best,



Marcia R. Sink

President & CEO

**Profit & Loss
Budget FYE 06-30-23**

	New Budgeted FYE 06/30/23 (New Year)
Ordinary Income/Expense	
Income	
4100 · Donations - General	200,000
4255 - Donations - Major Gifts	365,000
4150 - Donations - Designated	5,000
4175 - Greeting Cards	35,000
4225 - Event Fundraising	285,000
4250 · Event Underwriting	155,000
4260 · CASA Product Sales	5,000
4265 · External Fundraisers	250,000
4350 · Private Grants	350,000
4400 · State - GAL Grant	926,550
4401 · Federal-COVID-GOFERR	0
4402 · Federal - COVID-SBA-PPP	0
4450 · Federal - Nat'l CASA	25,000
4500 · Federal - VOCA	643,848
4503 · Federal - Childrens Justice	0
4504 · Federal - Court Imp Proj	0
4510 - Federal - Title IVE	26,064
4550 · City/Municipality	100,000
7010 · Interest Income	900
Total Income	3,372,362
Expense	
6000 · Fundraising Expense	
6185 · Gift & Sls Promo - Fundraising	
6400 · Facilities & Catering - Fundraising	32,000
6525 · Event Supp & Exp - Fundraising	55,600
6526 · In-Kind-Event Supp & Exp - Fundraising	0
6570 · Registratn & Fees - Fundraising	7,000
6645 · Postage & Deliver - Fundraising	3,500
6685 · Printing & Statio - Fundraising	21,500
6830 · Salaries - Fundraising	0
Total 6000 · Fundraising Expense	119,600
6005 · Office Equipment/Software	2,000
6006 · Moving and New Location Costs	0
6010 · Advertising	500
6035 · Bad Debt Expense	0
6040 · Bank Service Charges	15,760
6050 · CASA product	2,000
6070 · Conferences - Registration	2,000
6080 · Conferences - Meals & Ent.	0
6090 · Conferences - Accom/Travel	0
6092 · Consulting	33,900
6095 · CC Service Charges	24,900
6120 · Dues, Membrshps, & Subscrptns	7,881
6170 · Fees & Registrations	7,995
6180 · Gifts & Sales Promotions	1,000
6200 · Health Insurance	236,842
6250 · Ins - General Liability (Jul Rnwl)	15,799
6260 · Ins - Content (Jul Rnwl)	2,465
6270 · Ins - Director/Officer (Jul Rnwl)	2,573
6275 · Ins - Atty. Prof. Liab (Mar Rnwl)	5,517
6276 · Ins - Tail (Jul Rnwl)	0
6278 - Ins - Emp Dishonesty (Jul Rnwl)	363
6291 - Ins - Umbrella	3,461
6280 · Ins - Volunteer Accident (Jul Rnwl)	2,452
6290 · Ins - WC (Jul Rnwl)	4,202
6292 · Ins - Internet (Jul Rnwl)	1,744
6350 · Maint Agrmnts/Serv Contracts	11,846
6355 - Maintenance - Computers	35,579
6380 · Meals & Entertainment	13,500
6440 · Mileage & Travel	29,600
6480 · Office Functions	2,750
6520 · Office Supplies & Expense	21,600

**Profit & Loss
Budget FYE 06-30-23**

	New Budgeted FYE 06/30/23 (New Year)
6560 · Payroll Service Fees	6,024
6580 · R/M Building	12,996
6600 · Payroll Taxes	190,307
6640 · Postage & Delivery	12,900
6680 · Printing & Stationary	5,400
6682 · Real Estate Taxes	0
6686 · Recruitment & Training Expenses	115,000
6690 · Rent	57,564
6710 · Contracted Help	
6720 · Prof Fees - Accounting	14,800
6730 · Prof Fees - Legal	0
6740 · Prof Fees - Technology	0
6745 · Prof Fees - Grant Writing	20,800
6790 · Performance Compensation Pool	55,000
6800 · Retirement Match	18,765
6804 · Salaries - Accounting	78,750
6805 · Salaries - Technology	152,276
6810 · Salaries - Staff	901,614
6820 · Salaries - Program Manager	979,706
6850 · Salaries - Legal Services	222,334
6862 · Taxes-IRS-990T	0
6880 · Telephone & Internet	20,100
6885 · Training - Staff	3,500
6890 · Utilities	10,552
6895 · Web Design - Covered by Grant	0
7200 · Interest Exp	0
	3,486,216
CAPITAL CAMPAIGN EXPENSES	0
Total Cash Expenses	3,486,216
Net Operating Income	(113,854)
Other Expenses: Non Cash Items	
6100 · Depreciation Expense	50,000
Net Income After Depreciation	(163,854)
Restricted Income/Expenses: (not in operating)	
7030 · Endowment Fund Gain/Loss	(7,600)
4700 · Impact Campaign	225,000
4259 · Endowment Funding	0
	217,400
Net Income after Deprec & Restricted	53,546

CASA of NH
Balance Sheet
As of August 31, 2022

		Aug 31, 22
ASSETS		
Current Assets		
Checking/Savings		
	1010 · Citizens Bank - Checking	433,923.67
	1044 · St. Mary's-Operating-6567	1,994,841.69
	1046 · St. Mary's-Endowment-2525	2,533.09
	1047 · St. Mary's Checking-Gaming-1918	231,571.36
	1048-1 · RBC-UP/GPDG Fund-08157	83,356.43
	1048-2 · RBC-Suncoast Fund-08161	114,212.38
	1048-3 · RBC-Marshfield Fund-08165	110,445.32
	1048-4 · RBC-Madison Fund-08169	53,145.42
	1048-5 · RBC-Westwood Fund-08171	56,082.16
	1048-6 · RBC-Conestoga Fund-08174	46,733.89
	1048 · RBC Wealth Management-Endowment	306,423.15
	1049 · RBC-Endowment-Legg Mason-68672	155,617.64
	1055 · TD Bank-Money Market Account	479.64
	1056 · TD Bank-Checking	23.01
	1056.5 · TD Bank-Operating	402.00
	1057 · TD Bank-Sweep Account	893,097.06
	1058 · TD Bank-Money Market-2	250,010.62
	1059 · RBC-Operating Reserve Account	1,451,726.55
	1060 · Petty Cash	150.00
	Total Checking/Savings	6,184,775.08
Accounts Receivable		
	1200 · Accounts Receivable	56,282.33
	Total Accounts Receivable	56,282.33
Other Current Assets		
	1210 · Pledges Receivable	
	1250 · Discount on Pledge Receivables	-7,511.80
	1270 · Allowance for Uncollected Pledg	-31,296.73
	1210 · Pledges Receivable - Other	198,495.48
	Total 1210 · Pledges Receivable	159,686.95
	Total Other Current Assets	159,686.95
	Total Current Assets	6,400,744.36
Fixed Assets		
	1350 · Buildings	1,394,342.60
	1400 · Furniture & Equipment	204,456.78
	1450 · A/D - Bldg,Furniture & Fixtures	-610,904.82
	Total Fixed Assets	987,894.56
	TOTAL ASSETS	7,388,638.92
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
	2000 · Accounts Payable	16,710.52

CASA of NH
Balance Sheet
As of August 31, 2022

		Aug 31, 22
Total Accounts Payable		16,710.52
Other Current Liabilities		
2500 ·	Accrued Federal Payable	-10,084.61
2510 ·	Accrued SS Payable	-5,541.12
2520 ·	Accrued MEDC Payable	-1,295.91
2600 ·	Accrued 403B Payable	-2,166.19
2605 ·	Accrued 403B Match	-799.91
2650 ·	Accrued AFLAC Premiums	63.63
2655 ·	Accrued Allstate Deductions	-165.22
2660 ·	Accrued Employee Health Ins Ded	-215.69
Total Other Current Liabilities		-20,205.02
Total Current Liabilities		-3,494.50
Total Liabilities		-3,494.50
Equity		
1110 ·	Retained Earnings	0.00
2850 ·	Fund Bal - Unrestricted	5,610,779.14
2860 ·	Temporarily Restrctd Net Assets	1,021,832.00
2870 ·	Permanently Restricted Fund	654,213.63
Net Income		105,308.65
Total Equity		7,392,133.42
TOTAL LIABILITIES & EQUITY		7,388,638.92

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2021

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HESSION & PARE, PC.

CERTIFIED PUBLIC ACCOUNTANTS

62 Stark Street, Manchester, New Hampshire 03101
603-669-5477 FAX 603-669-0197

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.
Manchester, New Hampshire

Opinion

We have audited the accompanying financial statements of Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CASA'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 CASA's ability to continue as a going concern for a reasonable period of time.

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

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.

Report on Summarized Comparative Information

We have previously audited CASA's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 15, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Manchester, NH
November 8, 2021

Hessim & Paul pc

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FINANCIAL POSITION

As of June 30, 2021
(with comparative totals for 2020)

ASSETS				
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021</u>	<u>2020</u>
Assets				
Cash	\$ 3,248,769	\$ 620,588	\$ 3,869,357	\$ 2,283,238
Endowment investments	-	1,016,649	1,016,649	790,893
Sponsorship receivable	2,000	-	2,000	-
Grants receivable	176,068	-	176,068	150,357
Pledges receivable, net	534,137	-	534,137	579,389
Prepaid expenses	2,380	-	2,380	2,380
Property and equipment, net	1,045,309	-	1,045,309	1,103,821
Total assets	<u>\$ 5,008,663</u>	<u>\$ 1,637,237</u>	<u>\$ 6,645,900</u>	<u>\$ 4,910,078</u>
LIABILITIES AND NET ASSETS				
Liabilities				
Accounts payable	\$ 31,342	\$ -	\$ 31,342	\$ 92,952
Accrued expenses	167,496	-	167,496	152,734
Notes payable	-	-	-	334,200
Total liabilities	<u>198,838</u>	<u>-</u>	<u>198,838</u>	<u>579,886</u>
Commitments (see Notes)				
Net assets				
Without donor restrictions	4,809,825	-	4,809,825	2,936,372
With donor restrictions	-	1,637,237	1,637,237	1,393,820
Total net assets	<u>4,809,825</u>	<u>1,637,237</u>	<u>6,447,062</u>	<u>4,330,192</u>
Total liabilities and net assets	<u>\$ 5,008,663</u>	<u>\$ 1,637,237</u>	<u>\$ 6,645,900</u>	<u>\$ 4,910,078</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	2021
Public support			
Contributions	\$ 723,195	\$ 393,900	\$ 1,117,095
Government grants	2,734,360		2,734,360
Fundraising events, net of costs of \$63,085	286,379	-	286,379
Private grants	289,381	84,975	374,356
Other income	365,685	-	365,685
In-kind donations	21,772	-	21,772
Total public support	<u>4,420,772</u>	<u>478,875</u>	<u>4,899,647</u>
Investment income, net of fees of \$7,491	<u>1,175</u>	<u>171,505</u>	<u>172,680</u>
Total public support and investment income	4,421,947	650,380	5,072,327
Net assets released from restrictions			
For satisfaction of program restrictions	<u>406,963</u>	<u>(406,963)</u>	<u>-</u>
Total public support, investment income and net assets released from restrictions	<u>4,828,910</u>	<u>243,417</u>	<u>5,072,327</u>
Expenses			
Program services	2,518,048	-	2,518,048
Supporting activities			
Management and general	143,933	-	143,933
Fundraising	<u>293,476</u>	<u>-</u>	<u>293,476</u>
Total expenses	<u>2,955,457</u>	<u>-</u>	<u>2,955,457</u>
Increase in net assets	1,873,453	243,417	2,116,870
Net assets, beginning of year	<u>2,936,372</u>	<u>1,393,820</u>	<u>4,330,192</u>
Net assets, end of year	<u>\$ 4,809,825</u>	<u>\$ 1,637,237</u>	<u>\$ 6,447,062</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2020

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>2020</u>
Public support			
Contributions	\$ 1,429,668	\$ 614,694	\$ 2,044,362
Government grants	1,637,976	-	1,637,976
Fundraising events, net of costs of \$39,681	196,373	-	196,373
Private grants	279,209	139,450	418,659
Other income	27,556	-	27,556
In-kind donations	25,735	-	25,735
	<u>3,596,517</u>	<u>754,144</u>	<u>4,350,661</u>
Total public support			
Investment income, net of fees of \$7,043	<u>7,515</u>	<u>26,953</u>	<u>34,468</u>
Total public support and investment income	3,604,032	781,097	4,385,129
Net assets released from restrictions			
For satisfaction of program restrictions	<u>122,989</u>	<u>(122,989)</u>	<u>-</u>
Total public support, investment income and net assets released from restrictions	<u>3,727,021</u>	<u>658,108</u>	<u>4,385,129</u>
Expenses			
Program services	2,250,394	-	2,250,394
Supporting activities			
Management and general	201,425	-	201,425
Fundraising	<u>303,653</u>	<u>-</u>	<u>303,653</u>
Total expenses	<u>2,755,472</u>	<u>-</u>	<u>2,755,472</u>
Increase in net assets	971,549	658,108	1,629,657
Net assets, beginning of year	<u>1,964,823</u>	<u>735,712</u>	<u>2,700,535</u>
Net assets, end of year	<u>\$ 2,936,372</u>	<u>\$ 1,393,820</u>	<u>\$ 4,330,192</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021
(with comparative totals for 2020)

	Program Services	Management and General	Fundraising	2021	2020
Payroll					
Salaries and wages	\$ 1,743,489	\$ 99,658	\$ 203,202	\$ 2,046,349	\$ 1,805,899
Payroll taxes	143,329	8,193	16,705	168,227	137,163
Total payroll	1,886,818	107,851	219,907	2,214,576	1,943,062
Other					
Insurance	186,689	10,671	21,758	219,118	222,012
Professional fees and contract labor	79,049	4,518	9,213	92,780	64,541
Training	77,085	4,406	8,984	90,475	115,706
Rent	54,417	3,111	6,342	63,870	57,737
Depreciation	52,322	2,991	6,098	61,411	41,520
Office expense	42,532	2,432	4,957	49,921	71,698
Service contracts	32,793	1,875	3,822	38,490	79,452
Telephone	19,876	1,136	2,317	23,329	20,856
Postage	15,584	891	1,816	18,291	16,886
Dues, memberships and subscriptions	13,987	800	1,630	16,417	12,783
Repairs and maintenance	13,876	793	1,617	16,286	8,133
Bank fees	13,691	782	1,596	16,069	10,533
Travel	10,265	587	1,196	12,048	47,689
Utilities	8,570	490	999	10,059	10,646
Printing	5,685	324	663	6,672	11,541
Conferences and meetings	2,965	169	346	3,480	2,463
Gifts and promotions	1,442	83	168	1,693	5,236
Meals and entertainment	402	23	47	472	12,823
Advertising	-	-	-	-	155
Total other	631,230	36,082	73,569	740,881	812,410
Total expenses	\$ 2,518,048	\$ 143,933	\$ 293,476	\$ 2,955,457	\$ 2,755,472

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2021
(with comparative totals for 2020)

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	\$ 2,116,870	\$ 1,629,657
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation	61,410	41,520
Net realized and unrealized (gain) on investments	(148,168)	(7,761)
(Increase) decrease in sponsorships receivable	(2,000)	7,556
(Increase) decrease in grants receivable	(25,711)	11,609
Decrease (increase) in pledges receivable	45,252	(579,389)
Contributions restricted for long-term investment	(51,400)	(35,305)
(Increase) in prepaid expenses	-	(2,380)
(Decrease) increase in accounts payable and accrued expenses	<u>(46,848)</u>	<u>83,596</u>
Net cash provided by operating activities	<u>1,949,405</u>	<u>1,149,103</u>
Cash flows from investing activities		
Proceeds from sale of investments	171,248	157,662
Purchase of investments	(248,836)	(208,670)
Purchase of property and equipment	<u>(2,898)</u>	<u>(82,111)</u>
Net cash used in investing activities	<u>(80,486)</u>	<u>(133,119)</u>
Cash flows from financing activities		
Contributions restricted for long-term investment	51,400	35,305
Borrowings on loan	-	334,200
Forgiveness of debt	<u>(334,200)</u>	<u>-</u>
Net cash (used in) provided by financing activities	<u>(282,800)</u>	<u>369,505</u>
Net increase in cash and cash equivalents	1,586,119	1,385,489
Cash and cash equivalents, beginning of year	<u>2,283,238</u>	<u>897,749</u>
Cash and cash equivalents, end of year	<u>\$ 3,869,357</u>	<u>\$ 2,283,238</u>

See notes to financial statements.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 1. NATURE OF ACTIVITIES

Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") is a non-stock, non-profit corporation organized in New Hampshire. CASA's primary service is training volunteers in New Hampshire to advocate for abused and neglected children in the court system. The major source of revenue is government grant income.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies

CASA prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by CASA are described subsequently to enhance the usefulness and understandability of the financial statements.

Comparative financial information

The financial statements of CASA include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with CASA's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Use of estimates and assumptions

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Accordingly, actual results may differ from estimated amounts.

Cash equivalents

For purposes of reporting cash flows, CASA considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2021. Temporary cash investments held in the investment portfolio are excluded from cash and cash equivalents.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net assets

The financial statements report net assets and changes in net assets that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net assets without donor restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of CASA, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; CASA must continue to use the resources in accordance with the donor's restrictions.

Investments

CASA carries investments in marketable securities with readily determinable fair values based upon quoted market prices. Unrealized and realized gains and losses are included in the accompanying statement of activities and changes in net assets with investment income. Purchased and gifted securities are recorded at fair value on the date of the acquisition or gift date, net of any brokerage fees. CASA's investments do not have a significant concentration of credit risk within any industry, geographic location or specific location.

Sponsorships receivable

Sponsorships receivable consist of amounts billed to event sponsors for events that have already occurred, but for which amounts have not yet been paid. CASA establishes its allowance for uncollectible accounts based on prior collection experience. It is CASA's policy to charge-off uncollectible accounts receivable when management determines the receivable will not be collected. Management does consider a variety of factors, including risk characteristics of the selected accounts, number of days outstanding and current economic conditions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pledges receivable

CASA has launched a capital campaign to generate funds to expand their capacity to meet the emergency faced by our children today from the impact of the opioid epidemic. The campaign was designed to solicit pledges to be paid over time (up to 5 years). Pledges are recorded as net assets with donor restrictions due to the purpose and/or implied time restrictions. The contributions are recorded as revenue at the time the pledges are made. When the purpose and/or time restrictions are met, the time restrictions are released and the amounts are recorded on the statement of activities as net assets released from restrictions.

Property and equipment

Property and equipment are recorded at cost, or in the case of donated assets, at fair value. Items with an individual or aggregate cost of less than \$1,000 are expensed in the year of purchase. Maintenance, repairs and minor renewals are expensed as incurred.

The provision for depreciation is made using the straight-line method by annual charges calculated to absorb the costs over the following estimated useful lives:

Buildings and improvements	39 years
Furniture, equipment and software	3-5 years

Revenue recognition

CASA has revenue streams that are accounted for as a reciprocal exchange transaction, including grants and fundraising events.

Because CASA's performance obligations relate to contracts with a duration of less than one year, CASA has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, 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. There are no incremental costs of obtaining a contract and no significant financing components.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants and fundraising events are recognized ratably over the period each service is provided on a straight-line basis in an amount that reflects the consideration CASA expects to be entitled to in exchange for those services. All CASA's revenue from contracts with customers are from performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions.

Contributions and grants

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Contributions restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the fiscal year in which the contributions are recognized. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions.

Donated goods and services

A significant portion of CASA's functions are conducted by unpaid officers, board members and volunteers. The value of this contributed time is not reflected in the accompanying financial statements since it does not meet the criteria necessary for recognition under U.S. GAAP. Donated materials and equipment are reflected as in-kind donations at their estimated fair value at the date of receipt.

Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of activities and changes in net assets and in the statement of functional expenses. Accordingly, certain costs have been allocated among program services, supporting activities and fundraising as benefited.

Advertising costs

CASA charges advertising costs to operating expenses as incurred.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Income taxes

CASA is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation. However, certain unrelated business income is subject to federal taxation. For the year ended June 30, 2021, there was no liability for tax on unrelated business income. Accordingly, no provision for federal income tax has been recorded in the accompanying financial statements.

CASA is no longer subject to income tax examinations by U.S. Federal or State tax authorities for tax years before 2017.

Accounting pronouncement adopted

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers Topic (606)*. This ASU supersedes the revenue recognition requirements in *Topic 605, Revenue Recognition*, and most industry-specific guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. CASA adopted this ASU on July 1, 2020.

CASA implemented ASU 2014-09 using a full retrospective method of application. The adoption of ASU 2014-09 resulted in changes to the disclosure of revenue. There were no material changes to the recognition or presentation of revenue as a result of the application of ASU 2014-09. As a result, no cumulative effect adjustment was recorded upon adoption.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of June 30 are:

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash	\$ 3,869,357	\$ 2,283,238
Endowment investments	1,016,649	790,893
Sponsorship receivable	2,000	-
Grants receivable	176,068	150,357
Pledges receivable	<u>534,137</u>	<u>579,389</u>
Total financial assets	5,598,211	3,803,877
Less financial assets held to meet donor-imposed restrictions:		
Purpose-restricted net assets	(86,942)	(21,178)
Pledges receivable	(534,137)	(579,389)
Donor-restricted endowment funds	<u>(1,016,649)</u>	<u>(790,893)</u>
Amount available for general expenditures within one year	<u>\$ 3,960,483</u>	<u>\$ 2,412,417</u>

CASA's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is available for general use and could be made available if necessary. Donor-restricted endowment funds are not available for general expenditure.

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT

The FASB defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in CASA'S principal or most advantageous market in an orderly transaction between market participants on the measurement date.

The standard establishes a fair value hierarchy which requires CASA to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that CASA has the ability to access as of the measurement date.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT (continued)

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect CASA's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Investments measured at fair value at June 30 are summarized below:

June 30, 2021	Fair Value	(Level 1)	(Level 2)	(Level 3)
Valued on a recurring basis				
Investment cash	\$ 71,532	\$ 71,532	\$ -	\$ -
US equities	520,965	520,965	-	-
International equities	77,188	77,188	-	-
Fixed income	325,748	-	325,748	-
Other investments	<u>21,216</u>	<u>21,216</u>	<u>-</u>	<u>-</u>
 Total investments	 <u>\$ 1,016,649</u>	 <u>\$ 690,901</u>	 <u>\$ 325,748</u>	 <u>\$ -</u>
June 30, 2020	Fair Value	(Level 1)	(Level 2)	(Level 3)
Valued on a recurring basis				
Investment cash	\$ 33,836	\$ 33,836	\$ -	\$ -
US equities	380,155	380,155	-	-
International equities	53,559	53,559	-	-
Fixed income	306,990	-	306,990	-
Other investments	<u>16,353</u>	<u>16,353</u>	<u>-</u>	<u>-</u>
 Total investments	 <u>\$ 790,893</u>	 <u>\$ 483,903</u>	 <u>\$ 306,990</u>	 <u>\$ -</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT (concluded)

Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of pledges receivable is estimated at net realizable value. The fair value of Level 2 investments has been measured using quoted market prices of similar assets and the fair value market approach.

Generally accepted accounting principles require disclosure of an estimate of fair value of certain financial instruments. CASA's significant financial instruments are cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Note 5. PLEDGES RECEIVABLE

Pledges receivable were as follows at June 30:

	<u>2021</u>	<u>2020</u>
Promises to give expected to be collected in		
Less than one year	\$ 380,345	\$ 329,868
One to five years	<u>192,600</u>	<u>296,067</u>
	572,945	625,935
Less discount to present value	(7,511)	(15,249)
Less allowance for uncollectible pledges	<u>(31,297)</u>	<u>(31,297)</u>
Net pledges receivable	<u>\$ 534,137</u>	<u>\$ 579,389</u>

Pledges receivable are reported at their fair value, which is estimated as the present value of expected future cash inflows on a non-recurring basis. At June 30, 2021, a discount rate of 3.0% was considered to determine net present value. As discussed in Note 4, the valuation technique used by CASA is a level 3 measure because there are no observable market transactions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 6. PROPERTY AND EQUIPMENT

Property and equipment are stated at cost and were as follows at June 30:

	<u>2021</u>	<u>2020</u>
Buildings and improvements	\$ 1,394,343	\$ 1,394,343
Furniture, equipment and software	<u>204,457</u>	<u>258,205</u>
	1,598,800	1,652,548
Less accumulated depreciation	<u>553,491</u>	<u>548,727</u>
Property and equipment, net	<u>\$ 1,045,309</u>	<u>\$ 1,103,821</u>

Note 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes or periods at June 30:

	<u>2021</u>	<u>2020</u>
Time		
Portion of perpetual endowment funds subject to time restriction under the Uniform Prudent Management of Institutional Funds Act (UPMIFA)	\$ 361,945	\$ 190,440
Pledges receivable	534,137	579,389
Restricted for		
Computer upgrades	-	18,461
COOS county	60,975	-
Language bank	24,000	-
Generator	1,967	2,717
Endowment restricted in perpetuity	<u>654,213</u>	<u>602,813</u>
Total	<u>\$ 1,637,237</u>	<u>\$ 1,393,820</u>

Note 8. ENDOWMENT FUNDS AND NET ASSETS

CASA adheres to the Other Presentation Matters section of the Presentation of Financial Statements for Not-for-Profit Organizations in accordance with U.S. GAAP. U.S. GAAP provides guidance on the net asset classification of donor-restricted endowment funds for a non-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). U.S. GAAP also requires additional disclosures about an organization's endowment

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)

funds (both donor-restricted endowment funds and board-designated endowment funds), whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. CASA adopted these provisions for the year ended June 30, 2009.

CASA's endowment is comprised of five named funds and includes donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including any funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of CASA has interpreted UPMIFA as allowing CASA to appropriate for expenditure or accumulate as much of an endowment fund as CASA determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift instrument.

The original gift is defined by CASA as (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of any subsequent gifts to donor-restricted endowment, and (c) accumulations to donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Investment Return Objectives, Risk Parameters and Strategies

CASA has adopted an investment policy, approved by the Board of Directors, to create a balanced portfolio among several asset classes managing moderate levels of return with moderate levels of risk, while exceeding long-term inflation. Given CASA has no immediate intention of appropriating any assets for expenditure, there is currently no spending policy in place for the year ended June 30, 2021. However, management is currently in the process of establishing a spending policy that will be in accordance with UPMIFA. During this process, CASA will consider the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of CASA and (7) the investment policies of CASA.

COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)

Endowment net assets composition by type of fund were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2021			
Donor-restricted endowment funds	<u>\$ -</u>	<u>\$ 1,016,649</u>	<u>\$ 1,016,649</u>

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2020			
Donor-restricted endowment funds	<u>\$ -</u>	<u>\$ 790,893</u>	<u>\$ 790,893</u>

Endowment net assets were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2021			
Investments, beginning of year	\$ -	\$ 790,893	\$ 790,893
Net investment income	-	23,338	23,338
Unrealized gain	-	140,306	140,306
Realized gain	<u>-</u>	<u>7,862</u>	<u>7,862</u>
Total investment return	-	171,506	171,506
Contributions	<u>-</u>	<u>54,250</u>	<u>54,250</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 1,016,649</u>	<u>\$ 1,016,649</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (concluded)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2020			
Investments, beginning of year	\$ -	\$ 732,124	\$ 732,124
Net investment income	-	19,193	19,193
Unrealized gain	-	17,011	17,011
Realized (loss)	<u>-</u>	<u>(9,250)</u>	<u>(9,250)</u>
Total investment return	-	26,954	26,954
Contributions	<u>-</u>	<u>31,815</u>	<u>31,815</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 790,893</u>	<u>\$ 790,893</u>

In a prior year, CASA created a donor-restricted endowment fund named in memory of one of CASA's strongest supporters, Mr. John Zahr. While the endowment principal will be permanently invested, the income from the endowment may be used to support the general operations of CASA, unless otherwise stated by the donor. Through the donor-restricted endowment fund, donors who feel compelled to leave a legacy gift or otherwise invest in CASA's future will now have that opportunity.

Note 9. NOTES PAYABLE

On April 13, 2020, CASA was granted a loan from St. Mary's Bank in the amount of \$334,200 through the Paycheck Protection Program ("PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, rent, and utilities. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. On January 11, 2021, the entire loan amount was forgiven.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 10. CONCENTRATION OF CREDIT RISK

CASA maintains its cash at various institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor at each financial institution. At June 30, 2021, CASA's uninsured cash balance at one financial institution totaled \$3,119,207.

Note 11. OPERATING LEASE COMMITMENTS

CASA has operating lease agreements for various office space in Laconia, Dover Claremont, Berlin and Keene, New Hampshire. These lease agreements require monthly rental payments ranging from approximately \$400 to \$1,900 and expire between November 2021 and October 2025.

There is currently no rent requirement other than utilities for CASA's Colebrook office. The estimated fair value of the monthly rental for this space was \$7,800.

Minimum future commitments under non-cancelable operating leases are as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 51,717
2023	42,217
2024	23,217
2025	23,217
2026	<u>3,600</u>
Total	<u>\$ 143,968</u>

For the years ended June 30, 2021 and 2020, rent expense was \$63,870 and \$57,736, respectively.

Note 12. RETIREMENT PLAN

CASA has a defined contribution plan covering all eligible employees. CASA makes no contributions to the plan, but employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 13. COMMITMENTS AND CONTINGENCIES

CASA has entered into grant agreements that are recognized when qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from government agencies are subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants or reductions of future grant awards.

Note 14. SUBSEQUENT EVENTS

CASA has evaluated subsequent events through November 8, 2021, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2021.

C. H. I. P. S.

Children of Hudson Interacting with Police Services
1 Constitution Drive – Hudson, New Hampshire 03051 – (603) 886-6011



September 13, 2022

Steve Malizia, Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

RECEIVED

SEP 15 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Mr. Malizia,

Please consider this a written request to continue to be part of the Selectmen's budget for fiscal year 2024. As in years past, the members of the Children of Hudson Interacting with Police Services (C.H.I.P.S.) Committee would like to request funding in the amount of \$3,000.00. This funding is critical as it will assist us in our efforts at providing the children of Hudson with the opportunity to interact with the members of the Hudson Police Department during events sponsored by C.H.I.P.S.S Committee.

Our annual Fright Night will take place in October. The date has not been determined as of this writing for 2023. Last year there were well over 500 children and their families in attendance. Through the generous funding of entities like the Town of Hudson, this event remains free to all children in attendance. Additionally, if enough funds remain after the Fright Night event, we will donate an amount to be determined to the Hudson Memorial School scholarship fund for their annual trip to Washington, D.C.

In closing, I appreciate your consideration for this funding request and I hope to see you and members of the Board of Selectman in October!

Sincerely,

A handwritten signature in black ink that reads 'MPO Rachelle Megowen #3000'.

Master Patrol Officer Rachelle Megowen
C.H.I.P.S. Committee Member

Cc: Board of Selectmen
Tad Dionne, Chief of Police



5/24 Request

3 Crown Street
P.O. Box 450
Nashua, NH 03061
Phone: 603-883-7338
www.familypromisesnh.org

June 15, 2022

Steve Malizia, Town Administrator
Town of Hudson, NH
12 School Street
Hudson, NH 03051

RECEIVED

JUN 21 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Mr. Malizia,

Family Promise of Southern New Hampshire assists families who are temporarily experiencing homelessness. FPSNH has been established since 2002, serving families from 31 municipalities in Hillsborough County, and 13 municipalities in western Rockingham County: including Hudson. We work collaboratively with community partners to find any person or family a safe place to live. Municipalities have come to rely on FPSNH for strong and effective diversion and case management services, and towns such as Hudson, Nashua, Derry, Litchfield, Merrimack, and Windham offer continued support for the programs that we provide to their residents.

Our mission is to end homelessness, one family at a time, because every child deserves a home. Through safe housing and education, Family Promise guides families as they break the cycle, and rise from homelessness to sustainable independence. Each week we receive over 20 calls or referrals from families in Southern New Hampshire who are desperate. Our proven programs at FPSNH have helped hundreds of families rise from crisis to sustainable independence permanently. If we do not receive the funding we need, it will directly impact the number of homeless families we can assist in our programs.

In 2021, FPSNH provided 16,310 nights of shelter/case management, and provided 25,480 meals to 98 parents and children who called FPSNH "home for now". We assisted an additional 120 individuals through our Diversion Program. With a success rate of over 85%, our graduate families are productive, contributing members of their communities. All of our parents are employed, with 90% elevating their career mobility while in residence; 86% of families remain self-sufficient; our parents raise their credit scores an average of 120 points and 50% of our graduates qualify for mortgages; the average savings of a graduate family is \$10,000 after 12 months of saving 70% of their disposable income; 94% of the children in our program showed improvement in their emotional and mental well-being through engagement in our family education programs; 40% of our graduate families return in service as volunteers and role-models for our current families.

Family Promise of Southern New Hampshire offers 3 programs: Residential Services, Diversion Program, and Supportive Housing. Families find a "Home for Now" in our Residential Program and receive case management addressing parenting and family advocacy, finances, and career development. The goal is for families to graduate within a year. Our facility on Crown Street in Nashua offers families the safety and security of a home base that includes private family suites and full bathrooms, common living, dining and kitchen space, and laundry facilities. FPSNH also provides all basic necessities such as nutritious meals, clothing, toiletries, and baby supplies.

Our Diversion Program provides short-term case management, conflict mediation, housing search, Financial Literacy Programs, financial, utility, and/or rental assistance, moving costs/storage fees, security deposits, transportation (bus pass, gas, car repairs, transportation to housing), groceries, work-related costs (job assistance uniform, background check to get started with a new job, etc.)


Our Supportive Housing Program provides homes for families who can pay rent at sub-market rates. Families and individuals are eligible for FPSNH case management services and/or financial literacy and family education programs, resume building and employment assistance, community resources connections, legal and advocacy assistance.

We look to the support of our communities to help make this all happen. We save municipalities and taxpayers substantial money each year with the services we provide in your community. FPSNH respectfully requests \$5,000 to support Family Promise of Southern New Hampshire Residential, Diversion and Supportive Housing Programs. With an average cost of \$35/person/day, \$5,000 will deliver our complete services to a homeless parent and child for 71 days. This support also offers the security of knowing where homeless families in your community will sleep at night, nutritious meals, hot showers, and the ability to begin planning for a future that includes a safe, secure home, a career with better pay and upward mobility, and reliable transportation.

We look forward to your consideration of our request. We would love to meet with you to further discuss our service in your community and to offer a tour of our new facility in Nashua. Please contact us directly if you would like to meet.

Again, thank you for your time and anticipated support.

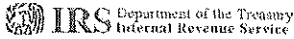
Respectfully,



Pamela T. Wellman
Executive Director
director@familypromisesnh.org
603-883-7338, ext. 1



Karen Berniche
Grants Management Director
karen.berniche@familypromisesnh.org
603-883-7338, ext. 5



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550279
Apr. 17, 2013 LTR 4168C 0
02-0528837 000000 00
00039468
BODC: TE

FAMILY PROMISE OF GREATER NASHUA
INC
GREA
% ROBERT MARKS
180 LOWELL RD
HUDSON NH 03051-4907



15318

Employer Identification Number: 02-0528837
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 01, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 2002.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

OGDEN UT 84201-0046

In reply refer to: 0423259911
Sep. 24, 2019 LTR 252C 0
02-0528837 000000 00
00006268
BODC: TE

FAMILY PROMISE OF SOUTHERN NEW
HAMPSHIRE
ANNE-MARIE HOUSE
% PAMELA WELLMAN
180 LOWELL RD
HUDSON NH 03051

020672

Taxpayer Identification Number: 02-0528837

Dear Taxpayer:

Thank you for the inquiry dated Aug. 06, 2019.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Joe I. Jacquez
Entity Department Manager

Enclosure(s):
Copy of this letter

FAMILY PROMISE OF SOUTHERN NEW HAMPSHIRE**2021 Actuals and 2022 Budget**

	Actuals 2021	Budget 2022
Income		
40000 Donations - Non-special Event	284,391	200,000
42000 Grants	201,615	330,000
45000 Fundraisers	273,984	150,000
Capital Campaign	0	500,000
Misc Income	40,643	45,600
Total Income	800,633	1,225,600
Expenses		
54000 Payroll Expenses	403,042	495,694
55000 Fundraising Expenses	69,272	89,272
56000 Insurance	20,384	25,000
57000 Overhead Expenses	6,819	7,500
58000 Program Expenses	26,648	50,000
59000 Supplies	29,998	25,000
60000 Public Relations and Communicat	50	1,000
71000 Occupancy expenses	183,323	194,250
72000 Professional Fees	39,537	32,300
73000 Travel	818	1,500
74000 Conferences & Meetings	1,088	2,500
99000 National Affiliate Fee	4,500	5,250
Total Expenses	785,479	929,266
Operating Surplus/Deficit	15,154	296,334
47003 Capital Campaign Contributions	667,136.80	



7 Concord Street
Nashua, NH 03064

P (603) 886-2866
F (603) 886-9214
frontdooragency.org

September 12, 2022

RECEIVED

SEP 21 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Board of Selectmen
c/o Mr. Stephen Malizia, Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

Dear Mr. Malizia:

The Front Door Agency, Inc. respectfully requests support from the Town of Hudson for Fiscal Year 2024 in the amount of \$5,000.

The Front Door offers support, fosters education, and provides services to assist individuals and families transition from crisis to self-sufficiency. Through our programs, we address the needs that revolve primarily around homelessness and poverty by providing support to the disadvantaged population in the Greater Nashua community. We adhere to the firm commitment to our mission of promoting self-sufficiency while adhering to our values of dignity, respect, and compassion for all people. The Agency believes that transformation through education will occur, resulting in personal growth and success for every person who crosses our threshold. The Agency delivered services to 499 families this past year, representing approximately 937 individuals from the Greater Nashua area.

The Front Door is proactive in responsibly responding to our community's needs. We developed our programs collaboratively to complement one another as we provide the best comprehensive approach to address the root causes of homelessness through services that will result in families stabilizing, transforming, and ultimately flourishing.

Transformational Housing Program is a two-year, three-phased residential program that provides supportive services to women, who are 200% of the federal poverty level, and their children. These women are required to participate in formal higher education or a job-skills training program in an effort to empower them and help them secure a career and job that will ultimately help them attain self-sufficiency. Families are provided with affordable housing, therapy, parenting supports, transportation assistance, extensive case management, and the resources to make permanent life changes as they progress through the phases of stabilization, transformation, and ultimately flourishing. There are 19 units available for the three transformational housing phases.

Last year these services touched the lives of 27 families, 66 women and children, totaling 12,608 bed nights served. Clients are often at their most vulnerable before entering the program, with 96% reporting domestic violence in their backgrounds.



Providing a safe place to stabilize helps prevent them from falling back on maladaptive coping strategies. 100% of clients and their children successfully eliminated exposure to domestic violence when they entered the program. The Agency also provides structure and support for the children who have often lived in chaos without structure or stability. Last year, 100% of the preschool and school-aged children were enrolled in childcare, school, afterschool, and summer care programming.

The Housing Stability Program's purpose is to ensure that individuals and families who are at risk of homelessness retain their current housing status or are able to obtain a new permanent residence if homelessness occurs. Prevention is the most cost-effective means of providing housing supports. Last year over \$152,000 in financial assistance was given to residents of Greater Nashua to stop an eviction or to intervene with utility disconnections to 210 households. 82% of those who received prevention services were able to remain in their homes. As you are aware, the Agency often works closely with the Town of Hudson Welfare department to effect permanent change and help families through short-term crises.

If a family is already homeless, the Agency provides extensive *rapid rehousing services*. The Front Door is the only Agency providing security deposit loan assistance in southern Hillsborough County. These loans are no-interest, no-finance-charge loans with repayment terms of two to three years. Last fiscal year, the Agency provided over \$32,000 in security deposit loans helping approximately 18 households transition from homelessness into permanent housing. 91% of these families were still living in their homes for a year after receiving the loan. With the average two-bedroom apartment renting for about \$1980/month a security deposit loan is essential in helping families secure housing. It is important to note that last year the median rent was \$1742/month which is more than a \$200 increase, a monumental difference for low-income families.

The Agency also helped rapidly rehouse 14 families and provided approximately \$24,000 in short-term rental subsidies, which we gradually reduced to ensure self-sufficiency. 91% of households have remained housed after the subsidy ended. Both of these components also include case management and budgeting assistance services.

The third component of the Housing Stability Program is its six-unit *permanent, affordable housing site*. Rents are \$900/month for a two-bedroom and \$1,100/month for a three-bedroom.

The Agency's *Holiday Program* provides gifts and food assistance to nearly 500 children through the Agency's Holiday Program. The Agency assisted four families from Hudson through this program.

Financial Literacy is a comprehensive basic financial management program offered free to the public twice yearly. The curriculum focuses on equipping

clients with the knowledge and skills necessary to manage their finances to achieve and maintain financial independence.

The Front Door respectfully requests a \$5,000 grant from the Town of Hudson for the fiscal year 2024 to continue providing direct financial intervention to Hudson residents in need. Last year, the Agency served 40 **Hudson residents** through our programs. In partnering with the town welfare office and other local community providers, the Agency will continue to provide direct assistance with rent, utilities, heating oil, security deposits, transportation, mortgages, and comprehensive transformational housing services. The Agency uses all grant support from the Town of Hudson to provide direct services for Hudson residents.

I have enclosed the Agency's current budget with a breakdown of State, Federal, and Municipal funding, our 2021 fiscal audit (2022 is in process), and our latest annual report. I would also invite you to visit our website at www.frontdooragency.org for more information.

I look forward to continuing our partnership. Together, we help families stabilize, transform and flourish into independence. If you need anything further, please do not hesitate to contact me. I appreciate your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Maryse Wirbal".

Maryse Wirbal
Chief Executive Officer

Enclosures

FRONT DOOR AGENCY, INC. FY23 BUDGET	Column1
<u>ANTICIPATED REVENUE</u>	
UNITED WAY	\$ 36,350
FEDERAL/STATE/MUNICIPAL GRANTS	\$ 949,960
HS RENTAL INCOME	\$ 90,630
TH RENTAL INCOME	\$ 80,640
SANTA FUND CAMPAIGN - GIFTS	\$ 6,000
PRIVATE FOUNDATIONS	\$ 85,000
ONE TIME CARES ACT GRANT	\$ 21,000
CAPITAL GRANTS	\$ 50,000
CONTRIBUTIONS	\$ 92,500
MISCELLANEOUS & INTEREST INCOME	\$ 5,250
FUND RAISING EVENTS - NET PROCEEDS	\$ 545,500
NEW CONTRIBUTIONS - RESTRICTED TO ENDOWMENT & SCHOLARSHIPS	\$ 10,000
TOTAL INCOME:	\$ 1,972,830
<u>ANTICIPATED EXPENSES</u>	
<u>DIRECT ASSISTANCE</u>	
PREVENTION - ONE-TIME RENTAL & UTILITY PAYMENTS	\$ 377,500
SHORT-TERM RENTAL SUBSIDIES (RAPID REHOUSING)	\$ 75,000
FIRST MONTH'S RENTAL PAYMENTS & DEPOSITS	\$ 44,000
STABILITY EXPENSES (MOVING COSTS, UTILITY DEPOSITS ETC.)	\$ 20,000
MISCELLANEOUS ASSISTANCE (transportation, clothing, food, therapy)	\$ 97,500
FINANCIAL LITERACY PROGRAM COSTS	\$ 3,000
HOLIDAY PROGRAM	\$ 7,500
CLIENT SCHOLARSHIPS	\$ 9,000
INKIND SERVICES TO CLIENTS	\$ 25,000
BAD DEBT (SECURITY DEPOSIT LOANS)	\$ 10,000
CAPITAL EXPENDITURES	\$ 50,000
<u>OPERATIONAL EXPENSES</u>	
RENT, UTILITIES, MAINTENANCE OF PROPERTIES	\$ 189,355
GENERAL LIABILITY INSURANCE	\$ 24,025
<u>OFFICE EXPENSES</u>	
SUPPLIES, DUES, POSTAGE, PRINTING, COMPUTER MAINTENANCE AND SUPPORT, EQUIPMENT LEASE	\$ 66,600
FURNISHINGS	\$ 2,500
PROFESSIONAL FEES	\$ 32,000
<u>PERSONNEL EXPENSE</u>	
SALARIES & WAGES	\$ 768,750
PAYROLL TAXES	\$ 62,500
BENEFITS (HEALTH, DENTAL, PENSION)	\$ 80,000
WORKERS' COMPENSATION INSURANCE	\$ 14,100
TRAVEL ALLOWANCE	\$ 4,500
CONTINUING EDUCATION/COMMUNITY INVOLVEMENT	\$ 14,000
<u>MISCELLANEOUS</u>	\$ 5,000
<u>ACCUMULATIVE DEPRECIATION</u>	\$ 133,980
<u>RESTRICTED CASH CONTRIBUTIONS - ENDOWMENT & SCHOLARSHIP</u>	\$ 10,000
TOTAL EXPENSES	\$ 2,125,810
less Depreciation:	\$ (133,980)
ADJUSTED TOTAL EXPENSES:	\$ 1,991,830
TOTAL PROJECTED SURPLUS/LOSS:	\$ (19,000)
DISBURSEMENT FROM SCHOLARSHIP FUNDS:	\$ 4,000
DISBURSEMENT FROM RON KRAUS FUND:	\$ 5,000
DISBURSEMENT FROM ENDOWMENT/KIROTSIS TRUST:	\$ 10,000
TOTAL ANTICIPATED ADJUSTED SURPLUS/LOSS:	\$ -



THE FRONT DOOR AGENCY, INC.

Financial Statements
For the Year Ended June 30, 2021

(With Independent Auditors' Report Thereon)

CONTENTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Front Door Agency, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of The Front Door Agency, Inc., which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Front Door Agency, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited The Front Door Agency, Inc.'s fiscal year 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 18, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021 on our consideration of The Front Door Agency'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 The Front Door Agency'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 The Front Door Agency's internal control over financial reporting and compliance.

Melanson

Merrimack, New Hampshire
October 28, 2021

THE FRONT DOOR AGENCY, INC.

Statement of Financial Position
June 30, 2021
(with summarized comparative totals as of June 30, 2020)

	2021		2021 Total	2020 Total
	Without Donor Restrictions	With Donor Restrictions		
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 1,270,977	\$ 97,547	\$ 1,368,524	\$ 917,463
Contributions receivable, net	19,429	38,025	57,454	105,268
Grants receivable	127,975	-	127,975	80,949
Other current assets	1,137	-	1,137	1,469
Total Current Assets	1,419,518	135,572	1,555,090	1,105,149
Noncurrent Assets:				
Investments	894,931	671,687	1,566,618	1,321,822
Revolving loan and security receivables, net	163,685	-	163,685	189,059
Noncurrent portion of contributions receivable	-	18,650	18,650	36,350
Property and equipment, net	2,538,407	-	2,538,407	1,288,891
Total Noncurrent Assets	3,597,023	690,337	4,287,360	2,836,122
TOTAL ASSETS	\$ 5,016,541	\$ 825,909	\$ 5,842,450	\$ 3,941,271
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Current portion of long-term debt	\$ 6,207	\$ -	\$ 6,207	\$ 8,923
Accounts payable	87,186	-	87,186	27,230
Accrued payroll and related liabilities	8,430	-	8,430	6,388
Other liabilities	-	-	-	12,134
Total Current Liabilities	101,823	-	101,823	54,675
Noncurrent Liabilities:				
Long-term debt, net of current portion	774,957	-	774,957	736,495
Revolving loan and security payables	208,316	-	208,316	218,090
Security deposits	15,238	-	15,238	13,050
Total Noncurrent Liabilities	998,511	-	998,511	967,635
Total Liabilities	1,100,334	-	1,100,334	1,022,310
Net Assets:				
Without donor restrictions:				
Undesignated	3,268,607	-	3,268,607	1,549,602
Board-designated	647,600	-	647,600	416,118
With donor restrictions:				
Purpose restrictions	-	77,378	77,378	135,057
Time restrictions	-	278,436	278,436	374,786
Perpetual endowment	-	470,095	470,095	443,398
Total Net Assets	3,916,207	825,909	4,742,116	2,918,961
TOTAL LIABILITIES AND NET ASSETS	\$ 5,016,541	\$ 825,909	\$ 5,842,450	\$ 3,941,271

The accompanying notes are an integral part of these financial statements.

THE FRONT DOOR AGENCY, INC.

Statement of Activities
For the Year Ended June 30, 2021
(with summarized comparative totals for the year ended June 30, 2020)

	2021		2021 Total	2020 Total
	Without Donor Restrictions	With Donor Restrictions		
SUPPORT, REVENUE, AND OTHER				
Support:				
Contributions	\$ 761,361	\$ 161,367	\$ 922,728	\$ 505,560
Grants	1,786,111	-	1,786,111	749,644
CARES Act	141,102	-	141,102	-
Debt forgiveness	84,991	-	84,991	87,814
Special events:				
Gross special events revenue	270,270	-	270,270	189,985
Less cost of special events	<u>(133,994)</u>	<u>-</u>	<u>(133,994)</u>	<u>(23,867)</u>
Net special events revenue	136,276	-	136,276	166,118
Revenue:				
Rental income, net of write-offs	155,229	-	155,229	137,034
Other:				
Investment income, net	310,050	-	310,050	103,862
Other revenue	4,520	-	4,520	8,967
Net Assets Released From Restriction	<u>288,699</u>	<u>(288,699)</u>	<u>-</u>	<u>-</u>
Total Support, Revenue, and Other	3,668,339	(127,332)	3,541,007	1,758,999
EXPENSES				
Program Services:				
Transformational housing	638,659	-	638,659	587,909
Housing stability	682,397	-	682,397	337,831
Other programs	<u>56,420</u>	<u>-</u>	<u>56,420</u>	<u>42,480</u>
Total Program Services	1,377,476	-	1,377,476	968,220
Supporting Services:				
Management and general	122,145	-	122,145	120,370
Fundraising and development	<u>218,231</u>	<u>-</u>	<u>218,231</u>	<u>204,990</u>
Total Supporting Services	<u>340,376</u>	<u>-</u>	<u>340,376</u>	<u>325,360</u>
Total Expenses	<u>1,717,852</u>	<u>-</u>	<u>1,717,852</u>	<u>1,293,580</u>
Change in Net Assets	1,950,487	(127,332)	1,823,155	465,419
Net Assets, Beginning of Year	<u>1,965,720</u>	<u>953,241</u>	<u>2,918,961</u>	<u>2,453,542</u>
Net Assets, End of Year	<u>\$ 3,916,207</u>	<u>\$ 825,909</u>	<u>\$ 4,742,116</u>	<u>\$ 2,918,961</u>

The accompanying notes are an integral part of these financial statements.

THE FRONT DOOR AGENCY, INC.

**Statement of Functional Expenses
For the Year Ended June 30, 2021**

(with summarized comparative totals for the year ended June 30, 2020)

	2021						2020 Total
	Program Services			Supporting Services			
	Transformational Housing	Housing Stability	Other Programs	Total	Management and General	Fundraising and Development	
Personnel expense:							
Salaries and wages	\$ 268,259	\$ 145,370	22,947	\$ 436,576	\$ 55,217	149,123	\$ 593,428
Employee benefits	27,278	14,307	3,009	44,594	10,400	26,744	77,131
Payroll taxes	21,011	11,524	1,907	34,442	3,919	10,915	44,607
Direct assistance:							
Holiday/Santa Fund program	-	-	12,718	12,718	-	-	13,420
Rental assistance	11,423	343,593	-	355,016	-	-	120,302
Utility assistance	-	13,139	-	13,139	-	-	9,361
Security deposit assistance	6,010	22,120	-	28,130	-	-	5,561
Therapy - child contracted	47,686	-	-	47,686	-	-	39,681
Other	8,226	9,956	1,232	19,414	-	-	13,015
Fees for services:							
Accounting	-	-	-	-	15,575	-	8,075
Other	2,638	2,705	-	5,343	2,938	2,066	26,660
Advertising and promotion	682	435	-	1,117	257	7,941	7,656
Depreciation	73,688	27,518	-	101,206	693	-	79,772
Information technology	14,651	3,493	24	18,168	842	4,566	13,416
Insurance	13,309	5,061	-	18,370	3,648	-	18,816
Interest	29,017	12,569	-	41,586	-	-	45,426
Licenses and fees	-	-	-	-	-	11,981	10,189
Miscellaneous	132	16,772	-	16,904	872	3,959	6,315
Occupancy	95,758	46,351	974	143,083	16,334	10,571	146,166
Office expenses	5,425	4,576	2,609	12,610	6,100	8,502	17,902
Scholarships	4,000	-	5,000	9,000	-	-	3,500
Supplies	-	-	5,373	5,373	3,596	113,364	-
Telephone and communication	9,466	2,908	627	13,001	1,754	2,493	17,048
Total Expenses By Function	638,659	682,397	56,420	1,377,476	122,145	352,225	1,851,846
Less expenses included on the Statement of Activities:							
Cost of special events	-	-	-	-	-	(133,994)	(23,867)
Total Expenses Reported on the Statement of Activities	\$ 638,659	\$ 682,397	\$ 56,420	\$ 1,377,476	\$ 122,145	\$ 218,231	\$ 1,717,852
							\$ 1,293,580

The accompanying notes are an integral part of these financial statements.

THE FRONT DOOR AGENCY, INC.

Statement of Cash Flows
For the Year Ended June 30, 2021
(with comparative totals for the year ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 1,823,155	\$ 465,419
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	101,899	79,772
Bad debt expense	16,756	5,428
Debt forgiveness	(53,984)	(53,984)
Unrealized loss (gain) on investments	(234,488)	(59,728)
Realized gain on investments	(44,788)	(1,121)
Changes in operating assets and liabilities:		
Contributions receivable	65,514	(48,511)
Grants receivable	(63,782)	(44,452)
Other current assets	332	(922)
Accounts payable	59,956	4,777
Accrued payroll and related liabilities	2,042	2,372
Other liabilities	<u>(9,946)</u>	<u>(581)</u>
Net Cash Provided By Operating Activities	1,662,666	348,469
Cash Flows From Investing Activities:		
Proceeds from sale of investments	340,375	502,722
Purchase of investments	(305,895)	(553,440)
Purchase of fixed assets	<u>(1,201,415)</u>	<u>(77,919)</u>
Net Cash Used By Investing Activities	(1,166,935)	(128,637)
Cash Flows From Financing Activities:		
Principal payments of long-term debt	(60,270)	(7,931)
Change in revolving loan and security receivables	25,374	(37,996)
Change in revolving loan and security payables	<u>(9,774)</u>	<u>35,763</u>
Net Cash Used By Financing Activities	<u>(44,670)</u>	<u>(10,164)</u>
Net Change in Cash and Cash Equivalents	451,061	209,668
Cash and Cash Equivalents, Beginning of Year	<u>917,463</u>	<u>707,795</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,368,524</u>	<u>\$ 917,463</u>
Supplemental Disclosures:		
Interest paid	<u>\$ 10,579</u>	<u>\$ 11,596</u>
Non-cash financing	<u>\$ 150,000</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

THE FRONT DOOR AGENCY, INC.

Notes to Financial Statements
For the Year Ended June 30, 2021

1. Organization

The Front Door Agency, Inc. (the Agency) is a nonprofit public benefit organization which was incorporated on February 6, 1987. The Front Door is unequivocally committed to helping homeless and disadvantaged people in the Greater Nashua community achieve stability, have the opportunity to transform, and ultimately flourish. Since its inception, the Agency has been offering support, fostering education and providing services to assist individuals and families transition from crisis to self-sufficiency. It believes that dignity, respect and compassion is deserved for all people and that through education, every person can grow and succeed.

The Agency's core programs were collaboratively developed to provide a comprehensive approach that addresses the root causes of homelessness and poverty. These programs include:

Transformational Housing

Provides long-term transitional housing to homeless single mothers and their children. With a program design of "self-help", mothers must be motivated to create change. The program is not an emergency shelter, but serves as a comprehensive long-term "next step" on the road to self-sufficiency as it is the program's primary goal to reduce barriers to higher education in order to increase every client's employability and income so mothers are empowered to regain their confidence and achieve independence.

The Transformational Housing Program enables clients to remove personal barriers so they can successfully access college degree, credentialing, apprenticeship, or job-skills training programs. The program has had a great success of women graduating with degrees in areas such as accounting, paralegal, marketing, nursing, and social work. Others have earned job skills in areas of LNA, welding, CDL driving, and culinary arts.

Housing Stability

Helps all individuals and families currently experiencing homelessness or on the verge of homelessness by providing prevention and intervention assistance with rent and utilities. Through its security deposit loan program, it helps families obtain housing with a no-interest or fee security deposit that is repaid over a 24-month period eliminating the barrier to entry. Others who may face a temporary crisis such as an illness or job reduction or loss of a spouse can receive short-term rental assistance to help them avoid homelessness as they regain self-sufficiency. The Agency also offers short-term rental subsidies that gradually reduce over a few months to help families become housing stable. The Agency owns eight units of affordable housing to assist families with very low income. All families receive extensive case management and budgeting assistance.

Financial Literacy

A series of workshops that is offered to the general public and program participants. Personal credit reports and budgets are examined and facilitators provide direction and education on basic banking opportunities, ways to save, and how to reduce costs.

Holiday Santa

Each year the Agency helps over 500 children during the holidays with gifts and clothing.

2. Summary of Significant Accounting Policies

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

Contributions Receivable

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectable.

Grants Receivable

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the

performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses. Investments include equity securities of public companies which are carried at fair value based on quoted market prices.

Property and Equipment

Property and equipment additions over \$2,500 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 27 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal years 2021 or 2020.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions.

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated, from net assets without donor restrictions, net assets for a board-designated endowment, net assets for scholarships, and for new office property.

Net Assets with Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Agency to expend the income generated by the assets in accordance with

the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The Agency recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

A portion of the Agency's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position. Grant revenue from contributions that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, is reported as net assets without donor restrictions.

Special events revenue is recognized equal to the fair value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place. All goods and services are transferred at a point in time.

Rental income is recognized when the performance obligation of providing the rental space is satisfied.

Donated Services and In-Kind Donations

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair values of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a

contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Statement of Activities and Statement of Functional Expenses.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and interest, office expenses, which are allocated on a direct expense allocation and by percentage of use. Salaries and wages, benefits, and payroll taxes, are allocated by direct time and on the basis of estimates of time and effort.

Income Taxes

The Agency has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Agency is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Agency is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal years 2021 and 2020, the Agency was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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 those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts and contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and entities supportive of the Agency's mission. Investments are made by diversified investment managers whose performance is

monitored by the Finance Committee. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that its investment policies and guidelines are prudent for the long-term welfare of the Agency.

Fair Value Measurements and Disclosures

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

New Accounting Standards to be Adopted in the Future

Contributed Nonfinancial Assets

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; material and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and will be effective for the Agency for the year ending June 30, 2022. The Agency is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Leases

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the balance sheet at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the income statement. This ASU will be effective for the Agency for the year ending June 30, 2023. The Agency is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the Agency for the year ending June 30, 2024. The Agency is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, are comprised of the following at June 30, 2021 and 2020:

Financial assets at year end:	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,368,524	\$ 917,463
Grants receivable	127,975	80,949
Contributions receivable	76,104	141,618
Investments	<u>1,566,618</u>	<u>1,321,822</u>
Total financial assets	3,139,221	2,461,852
Less amounts not available to be used within one year:		
Net assets with purpose restrictions that will not be met in one year (building purchase)	-	(83,500)
Contributions receivable due in more than one year	(18,650)	(36,350)
Donor-restricted endowment	<u>(470,095)</u>	<u>(443,398)</u>
	<u>(488,745)</u>	<u>(563,248)</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 2,650,476</u>	<u>\$ 1,898,604</u>

Endowment funds consist of donor-restricted endowments and a general endowment. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The Agency regular monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

As part of its liquidity management plan, the Agency also has \$75,000 line of credit available to meet cash flow needs.

4. Contributions Receivable

The carrying amount of contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value. Unconditional contributions receivable are estimated to be collected as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Within one year	\$ 62,187	\$ 110,001
In one to five years	18,650	36,350
Over five years	<u>-</u>	<u>-</u>
Total	80,837	146,351
Less allowance	<u>(4,733)</u>	<u>(4,733)</u>
Net	<u>\$ 76,104</u>	<u>\$ 141,618</u>

No discount was applied to contributions receivable at June 30, 2021 and 2020 since it was determined to be immaterial.

5. Revolving Loan and Security Receivables and Payables

Housing Security Guarantee Program (HSGP)

The Agency and the State of New Hampshire are working together with the Housing Security Guarantee Program. Landlords are provided with vouchers instead of cash for security deposits. The client agrees to pay back the Agency for the security deposit. When the deposit is repaid in full, the Agency pays the landlord in exchange for the voucher. If the lease terminates and the landlord redeems the voucher, any unpaid balance remaining from the client is billed to the State.

Revolving Loan Fund

The Agency had obtained grants in prior years from private entities, to help pay mortgages for clients near foreclosure. The client agrees to pay back the Agency for mortgage payments made on their behalf. Monies repaid are then available for assistance to other clients. The Agency absorbs any unpaid balance due from the client.

The receivables under these programs at June 30, 2021 and 2020 consisted of the following:

<u>Description</u>	<u>2021</u>			<u>2020</u>		
	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Housing security guarantee - clients	\$ 110,071	\$ -	\$ 110,071	\$ 125,717	\$ -	\$ 125,717
Housing security guarantee - State	3,578	-	3,578	2,312	-	2,312
Revolving loan fund - clients	<u>55,791</u>	<u>(5,755)</u>	<u>50,036</u>	<u>64,079</u>	<u>(3,049)</u>	<u>61,030</u>
Total	<u>\$ 169,440</u>	<u>\$ (5,755)</u>	<u>\$ 163,685</u>	<u>\$ 192,108</u>	<u>\$ (3,049)</u>	<u>\$ 189,059</u>

6. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consisted of the following at June 30, 2021 and 2020:

<u>Investment Type</u>	<u>2021</u>	<u>2020</u>
Money market funds	\$ 895	\$ 895
U.S. equity funds	573,291	396,104
International equity funds	496,779	456,312
Taxable fixed income funds	415,153	305,024
Certificates of deposit	<u>80,500</u>	<u>163,487</u>
Total	\$ <u>1,566,618</u>	\$ <u>1,321,822</u>

Unrealized gains recognized during fiscal year 2021 and 2020 on equity securities totaled \$234,488 and \$59,728, respectively.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the Agency's investments to interest rate fluctuations as of June 30, 2021 is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>				<u>N/A</u>
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>	
Money market funds	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ 895
U.S. equity funds	573,291	-	-	-	-	573,291
International equity funds	496,779	-	-	-	-	496,779
Taxable fixed income funds	415,153	-	-	-	-	415,153
Certificates of deposit	<u>80,500</u>	<u>80,500</u>	-	-	-	-
Total	\$ <u>1,566,618</u>	\$ <u>80,500</u>	\$ -	\$ -	\$ -	\$ <u>1,486,118</u>

Information about the sensitivity of the of the fair values of the Agency's investments to interest rate fluctuations as of June 30, 2020 is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>				<u>N/A</u>
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>	
Money market funds	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ 895
U.S. equity funds	396,104	-	-	-	-	396,104
International equity funds	456,312	-	-	-	-	456,312
Taxable fixed income funds	305,024	-	-	-	-	305,024
Certificates of deposit	<u>163,487</u>	<u>163,487</u>	-	-	-	-
Total	\$ <u>1,321,822</u>	\$ <u>163,487</u>	\$ -	\$ -	\$ -	\$ <u>1,158,335</u>

7. Property and Equipment

Property and equipment is comprised of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Land	\$ 247,100	\$ 247,100
Buildings and improvements	3,126,416	2,004,530
Leasehold improvements	264,128	58,361
Equipment and furniture	<u>18,155</u>	<u>14,090</u>
Subtotal	3,655,799	2,324,081
Less accumulated depreciation	<u>(1,117,392)</u>	<u>(1,035,190)</u>
Total	<u>\$ 2,538,407</u>	<u>\$ 1,288,891</u>

8. Revolving Line of Credit

At June 30, 2021 and 2020 the Agency had a \$75,000 revolving line of credit available. Amounts borrowed on the credit line are payable on demand and carry an interest rate of Prime plus 0.5%. The credit line is secured by all assets, and expires on October 30, 2021. There were no borrowings on the line in fiscal years 2021 and 2020.

9. Long-Term Debt

Long-term debt consists of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Mortgage payable to New Hampshire Community Loan Fund, secured by land and building (C Street), due in monthly installments of \$218 including principal and interest at 4%, due August 2025.	\$ 6,141	\$ 8,536
Mortgage payable to Citizens Bank, secured by land and building (Vine Street), due in monthly installments of \$523 including principal and interest at 6.5%, due October 2022.	-	52,685
Mortgage payable to Community Housing Capital, secured by land and building (Shattuck Street), due in monthly installments of \$886 including principal and interest at 5%, due June 2027.	138,584	142,197

(continued)

(continued)

	<u>2021</u>	<u>2020</u>
Mortgage payable to City of Nashua, secured by land and building (C Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years, retroactively to March 2007.	32,750	39,300
Mortgage payable to City of Nashua, secured by land and building (Amherst Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years beginning December 2012.	191,766	209,200
Mortgage payable to City of Nashua, secured by land and building (Shattuck Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 11 years to January 2022.	60,000	90,000
Mortgage payable to City of Nashua, secured by land and building (Concord Street). Neither interest nor principal is due as long as the Agency owns the property and meets affordability criteria.	203,500	203,500
Mortgage payable to Triangle Credit Union, secured by land and building (Marshall Street), due in monthly installments of \$751 including principal and interest at 3.5%, due January 2031.	<u>148,423</u>	<u>-</u>
Total	781,164	745,418
Less amount due within one year	<u>(6,207)</u>	<u>(8,923)</u>
Long-term debt, net of current portion	<u>\$ 774,957</u>	<u>\$ 736,495</u>

Future maturities are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 6,207
2023	6,400
2024	5,573
2025	4,430
2026	4,657
Thereafter	<u>457,647</u>
	484,914
To be forgiven	92,750
No required repayment	<u>203,500</u>
Total	<u>\$ 781,164</u>

10. Paycheck Protection Program (PPP)

On February 10, 2021, the Agency qualified for and received loan proceeds in the amount of \$141,102 under the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which was enacted March 27, 2020 provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after twenty-four weeks provided the Agency uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Agency terminates employees or reduces salaries during the twenty-four week period. Any unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with deferral of payments for the first ten months. The Agency used the proceeds for purposes consistent with the PPP requirements. While the Agency currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, the Agency cannot guarantee that the loan will be forgiven, in whole or in part. The Agency has applied the conditional contribution model as described in FASB ASC 958-605 to recognize PPP loan proceeds as contribution income as the PPP loan conditions are substantially met by incurring qualifying expenses and other PPP loan requirements. As of June 30, 2021, the Agency has recognized the entire amount of the PPP loan as contribution income. On June 28, 2021 the loan in its entirety was forgiven.

11. Endowment

The Agency's endowment policy is guided by the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and the applicable laws of the State of New Hampshire to which the Agency's invested funds are subject. The Agency's Finance Committee is

responsible for the management of invested funds, for making investment allocations, and for adherence to its spending policy.

Types of Funds

Net assets associated with endowment funds are classified as without donor restrictions or donor-restricted, based on the existence of absence of donor-imposed restrictions, as required by accounting principles generally accepted in the United States of America. Endowments include donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. Endowments provide funding to supplement essential program budgets, implement new programs, enhance existing programs, and to fund capital needs.

Endowment net asset composition by type consists of the following as of June 30, 2021 and 2020:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>June 30, 2021</u>			
Donor-restricted	\$ -	\$ 712,181	\$ 712,181
Board-designated	647,600	-	647,600
Unrestricted	<u>247,330</u>	<u>-</u>	<u>247,330</u>
Total	<u>894,930</u>	<u>\$ 712,181</u>	<u>\$ 1,607,111</u>
<u>June 30, 2020</u>			
Donor-restricted	\$ -	\$ 725,484	\$ 725,484
Board-designated	391,118	-	391,118
Unrestricted	<u>241,762</u>	<u>-</u>	<u>241,762</u>
Total	<u>\$ 632,880</u>	<u>\$ 725,484</u>	<u>\$ 1,358,364</u>

Funds with Deficiencies

Due to market conditions, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Agency to retain as a fund of perpetual duration. There were no deficiencies at June 30, 2021 and 2020.

Return Objectives, Risk Parameters, Strategies, and Spending Policy

The Agency has adopted investment policies designed to provide a reasonable stream of income that will rise with inflation to fund activities. The primary total return objective is to exceed the long-term rate of inflation, as measured by the CPI, by 3%. Investment policies also provide for diversification, and stipulate asset mix between equities, fixed income securities, and cash.

The Agency's spending policy is to appropriate up to 7% of the average market value of the endowment fund based on the last three years average value of the endowment fund. The Agency's spending policy for the scholarship fund is to appropriate up to 5% of the average market value of the scholarship fund annually.

Changes in endowment net assets for the years ended June 30, 2021 and 2020 were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Year Ended June 30, 2021</u>			
Endowment net assets, beginning of year	\$ 632,880	\$ 725,484	\$ 1,358,364
Investment return, net	310,050	-	310,050
Contributions	-	26,697	26,697
Appropriation of endowment assets	<u>(48,000)</u>	<u>(40,000)</u>	<u>(88,000)</u>
Endowment net assets, end of year	<u>\$ 894,930</u>	<u>\$ 712,181</u>	<u>\$ 1,607,111</u>
<u>Year Ended June 30, 2020</u>			
Endowment net assets, beginning of year	\$ 451,464	\$ 790,039	\$ 1,241,503
Investment return, net	103,862	-	103,862
Contributions	77,554	16,500	94,054
Appropriation of endowment assets	<u>-</u>	<u>(81,055)</u>	<u>(81,055)</u>
Endowment net assets, end of year	<u>\$ 632,880</u>	<u>\$ 725,484</u>	<u>\$ 1,358,364</u>

12. Net Assets

Net assets without donor restrictions are comprised of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Undesignated:		
Endowment funds	\$ 247,330	\$ 241,762
Operating funds	<u>3,021,277</u>	<u>1,307,840</u>
Total undesignated	3,268,607	1,549,602
Board-designated:		
Endowment funds	596,216	371,565
Scholarship fund	51,384	19,553
New office property	<u>-</u>	<u>25,000</u>
Total board-designated	<u>647,600</u>	<u>416,118</u>
Total	<u>\$ 3,916,207</u>	<u>\$ 1,965,720</u>

Net assets with donor restrictions are comprised of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Rent and utility assistance	\$ 50,000	\$ -
Building purchase	-	83,500
TH staff training	-	670
Shoes for Kids	1,000	500
HVAC	2,292	30,000
Literacy	3,800	2,000
Santa Fund	<u>20,286</u>	<u>18,387</u>
	77,378	135,057
Subject to the passage of time:		
United Way	36,350	72,700
Cox Foundation	-	20,000
Kiratsos	<u>242,086</u>	<u>282,086</u>
	278,436	374,786
Perpetual endowment	<u>470,095</u>	<u>443,398</u>
Total	<u>\$ 825,909</u>	<u>\$ 953,241</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Expiration of time restrictions	\$ 96,350	\$ 121,055
Satisfaction of purpose restrictions:		
Renovations	50,000	6,000
Building purchase	91,500	-
TH staff training	670	-
HVAC	33,709	-
Literacy	700	-
Santa Fund	15,770	11,315
Transformational housing	<u>-</u>	<u>4,000</u>
Total	<u>\$ 288,699</u>	<u>\$ 142,370</u>

13. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

14. Contributed Nonfinancial Assets

In fiscal years 2021 and 2020, the Agency received contributed auction items, advertising, software and holiday gifts-in-kind and donations for clients with an estimated value of \$122,333 and \$0, respectively.

15. Operating Leases

The Agency leases office space located at 7 Concord Street, Nashua, New Hampshire, at a rate of \$1,650 per month, under an agreement that expires in February 2026.

16. Retirement Plan

In March 2018, the Agency adopted a Simple Retirement Plan. All employees meeting age and wage requirements qualify for the plan. The Agency matches employee contribution up to 3% of compensation. The Agency contributed \$10,710 and \$10,313 respectively, to the plan for the years ended June 30, 2021 and 2020.

17. Contingencies

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on those we serve, our funders, employees, and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

18. Reclassifications

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

19. Subsequent Events

Subsequent events have been evaluated through October 28, 2021, the date the financial statements were available to be issued.



RECEIVED

SEP 30 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

September 27, 2022

Mr. Stephen Malizia, Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

Dear Mr. Malizia,

Gateways Community Services is requesting the release of the Town of Hudson allocate funds for FY 2024 for the Gateways Adult Day Program located at Alvirne Vocational Technical High School in the amount of \$2,000.00. We are very grateful to the Town of Hudson for this important grant, which will be used to provide scholarships for low-income Hudson residents to attend the program.

I would like to share with you some information about the program this past year. A total of 25 people attended the program and 9 were from Hudson, 3 of which were low income. The total scholarship funds used by Hudson residents was \$5,836.75. The total revenues for the year were \$120,358 and the total expenses were \$231,179. Please contact me should you have any questions.

Yours truly,

Ruth Morrissette
Director of Development



General Reg

RECEIVED

SEP 12 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

August 26, 2022

Mr. Stephen Malizia, Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

Dear Mr. Malizia,

On behalf of the Board of Directors, the staff, and the individuals served by Gateways Community Services, I wish to extend my sincere thanks to you for the \$2,000 budget allocation to provide scholarships for Hudson residents to attend the Gateways Adult Day Center (GADC).

As you know, the GADC is located at the Alvirne Vocational-Technical High School and offers quality adult day care to, the greater Hudson community. For over 20 years, GADC has been supporting elders and their caregivers in a friendly environment with caring staff.

The Scholarship Program enables the doors of the program to open to a greater number of individuals in need of adult day care and allows more low-income individuals to attend or increase the number of days' they attend.

Thank you, once again, for your support.

Sincerely,

Sandra B. Pelletier
President/CEO

*appreciate
the continued support.
Linda*



September 23, 2022

Steve Malizia, Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

Dear Steve and Town of Hudson:

Re: FY2023 Municipal Funding Request

We are so appreciative of the Town of Hudson's contribution of \$5,000 to support the important services provided at the Child Advocacy Center (CAC) of Hillsborough County South in Nashua, received in July 2022.

Prior to the development of the Child Advocacy Center (CAC) model in New Hampshire, a child disclosing abuse would be subjected to numerous interviews. The social service and the criminal justice systems at that time were not working together in an effective manner, compounded by a lack of communication between the professional disciplines involved. This segmented, repetitious, and often frightening experience added to children's emotional distress. Additionally, the number of interviews and subsequent traumatization led to inconsistencies in the investigation, which in turn resulted in cases that met challenges through the judicial system – resulting in offenders not being held accountable for their crimes, leaving children and our community at serious risk.

Our role and services provided: Today in Hudson, the CAC of Hillsborough County South in Nashua supports an evidenced-based approach by providing a safe and effective place for child victims to help law enforcement hold perpetrators accountable for their actions. The CAC team is responsible for the coordination of the multidisciplinary team (MDT), providing the forensic interview and coordinating referrals to ensure that children in these cases receive timely access to specialized medical attention and additional appropriate wrap-around services such as evidence-based, trauma-focused mental/behavioral health assessment and treatment.

Estimated cost per client served: The CAC model not only reduces trauma for child victims by allowing them to only tell their story once in a supportive and child-friendly environment, but also saves the community money. A recent national cost-benefit analysis of the CAC model shows on a per-case basis, traditional investigations are 36% more expensive than a CAC investigation. Nationally, the cost of a CAC investigation averages \$2,902 compared to \$3,949 for a traditional abuse investigation.

On a local level, in Nashua for FY2021:

- 220 forensic interviews completed – 28 of which were completed for child victims in the Town of Hudson
- \$402,215 – total operating budget for the CAC of Hillsborough County South in Nashua
- \$1,828 – average cost per client, \$51,184 total cost for Town of Hudson for FY 2021

We are respectfully requesting a \$5,500 contribution for FY2023 to support continued CAC services in the Town of Hudson and Hillsborough County.

*Please Note:
We would like to congratulate
Director of Resource Development **Phil Hueber**
on his retirement as of June 30, 2022.
Moving forward, Chief Executive Officer **Joy Barrett**
will be the primary point of contact.
Thank you!*

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SEP 23 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Expense Category	GSCA Operating Budget FY23	VOCA (37)	NCA/NRCAC	State of NH	Municipal	Foundation Grants	Fundraising	KNOW & TELL	Medicaid	Total
Agency Insurance	\$ 31,339.00					\$ 5,587.00	\$ 25,752.00			\$ 31,339.00
Travel (Operations - Mileage)	\$ 7,500.00									
Training Travel (Statewide)	\$ 7,500.00						\$ 7,500.00			\$ 7,500.00
Travel	\$ 13,500.00									
Training (includes meeting expenses)	\$ 13,500.00		\$ 3,500.00			\$ 10,000.00				\$ 13,500.00
KNOW & TELL Marketing (PSAs and Media Buy)	\$ -									
KNOW & TELL Training Supplies	\$ 5,000.00						\$ 5,000.00			\$ 5,000.00
KNOW & TELL Marketing & Supplies	\$ 5,000.00									
NCA Track Fees (statewide)	\$ 18,000.00									
VOCA Sub-Award (Rockingham County CAC)	\$ 201,316.00									
NCA Membership Dues (Chapler, Nashua, Manchester, Laconia & Keene)	\$ 3,250.00									
NCA Subscriber (Rockingham, Coos County)	\$ -									
Other (Chamber Memberships, Business License Fees, Raisers' Edge etc.)	\$ 23,000.00				\$ 4,000.00		\$ 26,250.00			\$ 245,566.00
Sub award payments and Memberships/Subscriptions	\$ 245,566.00	\$ 215,316.00								
Banking	\$ 400.00									
Credit Card Services	\$ 6,800.00									
Banking/Credit Card Services	\$ 7,200.00						\$ 7,200.00			\$ 7,200.00
Misc. Expense	\$ 500.00									
Bad Debt Expense	\$ -									
Depreciation Expense (non-cash item not budgeted)	\$ 500.00									\$ 500.00
Other Misc. Expenses	\$ -									
Allocation to Board Reserves/Surplus Revenue	\$ -									
TOTAL EXPENSES	\$ 2,212,145	\$ 1,136,115.00	\$ 165,000.00	\$ 37,000.00	\$ 109,293.00	\$ 171,028.00	\$ 502,541.00	\$ 31,166.00	\$ 60,000.00	\$ 2,212,145.00

RECEIVED
SEP 01 2022
TOWN OF HUDSON
SELECTMEN'S OFFICE

August 30, 2022

Steve A. Malizia
Town Administrator
Town of Hudson
Board of Selectmen
12 School Street
Hudson, NH 03051

Dear Mr. Malizia,

First, I hope that you are well and have had the opportunity to enjoy some time during the lovely New Hampshire Summer season. The time has gone by quickly!

Secondly, on behalf of our Board of Directors, staff, and most importantly those we serve, I want to thank you and the **Town of Hudson** for your continued support. You are providing essential behavioral health and primary healthcare services to your residents in need! We appreciate that funding from the Town of Hudson has assisted us in keeping our doors open, with the health and safety of our clients and staff as our top priority, so we are able to serve clients who need to be seen face-to-face, as well as to allow new clients to take advantage of our Open Access walk-in hours. The past two years of the pandemic and its challenges have led to a significant increase in the need for our services, and we have not seen any signs of this need decreasing. The number of individuals and families being affected by mental health and substance use disorder symptoms continues to grow.

Therefore, as part of our annual appeal, we respectfully submit the following information for your consideration.

1. Organization Mission Statement and Brief Summary of Services Provided

Established in 1920 as Community Welfare Council, Greater Nashua Mental Health (GNMH) provides comprehensive, affordable and results-based mental health and substance use disorder services to individuals of all ages as well as to their families. In addition, for the past four years, in collaboration with Lamprey Health Care, we have been providing primary health care services to

our clients in one convenient location at our facility. We are pleased to share that this service is now available to clients who are 16 years of age and older. Our clients enjoy the added benefit of seamless coordination of care between their medical and behavioral health care providers, resulting in the opportunity to achieve optimal “whole person health.” GNMH is committed to working with its service partners in the nine towns that we serve in southern Hillsborough County, along with the City of Nashua, to continually develop innovative programs to meet emerging community needs.

We are excited to share that after many months of committed exploration and conversations, we have completed a brand-new strategic plan describing the direction in which we intend to take our agency over the next five years. The final plan was arrived at through an extensive process, involving input from our entire staff, our Board of Directors and many community stakeholders.

Our New Mission Statement

Empowering all people to thrive through excellent care, community engagement, and a commitment to innovation and growth.

Our New Vision

A community in which all individuals and families have access to the transformational, integrated mental health services they need to lead hopeful, fulfilling lives.

2. Description of Populations Served

As you know, mental health and substance use disorders impact people from all walks of life--young and old, rich or poor -- in all of our communities. When left untreated, behavioral health conditions can become serious, life-threatening situations that may result in hospitalizations, unemployment, homelessness, criminal justice system involvement, and even death. Without treatment, the impact of behavioral health concerns can be devastating for individuals, their families, friends, employers and the community. GNMH is dedicated to providing vital behavioral health services to individuals of all ages, from very young children to older adults. With the complete wrap-around array of services available, we are able to assist clients of all kinds, including those with the most complex needs.

Access to affordable behavioral healthcare continues to be a critical factor in the overall health of our communities. Economic issues, impacted by the pandemic and growing inflation have resulted in an ever-widening disparity between those who can afford care and those who cannot. Yet, despite rising costs, there have been significant cuts to funding over the past decade. Medicaid reimbursement rates have remained relatively flat since 2006, even though the cost of providing services continues to rise. At GNMH we remain committed to meeting the increasing demand for services and to providing affordable care to all who come to us in need.

3. Accounting of the total amount of services provided during the past year. *

	Residents Served	Number of Service Events	Gross Charges	Uncompensated & Charity Care	Contribution Prior Year
Catchment Area (excluding Hudson)	3,832	103,599	\$18,218,460	\$983,290	\$77,768
Hudson	408	8,697	\$1,794,140	\$72,549	\$9,000
Other Towns	249	4,731	\$989,203	\$67,075	N/A
TOTAL	4,489	117,027	\$21,001,803	\$1,122,914	N/A

* Please note that these numbers are not final audited numbers

4. Accounting of the services provided to Hudson residents in the prior year and actual number of clients served.

Last year, GNMH provided services to 408 Hudson residents. The gross charges for those services were \$1,794,140. Of that amount, \$72,549 was essentially unfunded and must be absorbed by our agency, and thus our request for funding.

5. Is the service duplicated by any other agency?

For 55 years, GNMH has been the designated Community Mental Health Center (CMHC) for southern Hillsborough County and is dedicated to the prevention and treatment of behavioral health conditions regardless of its clients' lack of health insurance or the ability to pay for services. GNMH is the provider with the broadest array of quality services with affordable rates, providing critical mental health and substance use disorder services to our community's most vulnerable members. In addition, our agency is the only CMHC in the State of New Hampshire that provides behavioral health services to residents who are Deaf or Hard of Hearing. Our Deaf Services Team travels throughout the entire State of NH to ensure that all who require their services have access to them. Therefore, our services are not being duplicated by any other agency.

6. Description of the process for providing service for those unable to pay.

Benefits Specialists at GNMH assist clients in enrolling in any health insurance or other benefits that they may be eligible for. Alternatively, our agency provides services on a sliding fee scale based upon family income and size. Utilizing its sliding fee scale, the agency then determines what the client's discounted fee should be. **No eligible individual is ever turned away because of the inability to pay for services.**

7. Accounting of the services provided, and funds received for Catchment Area Towns*

Town	Clients Served	Gross Charges	Funds Received from Town (Prior Year)
Amherst	107	\$403,786	\$5,500
Brookline	69	\$294,020	\$5,000
Hollis	64	\$203,580	\$4,100
Hudson	408	\$1,794,140	\$9,000
Litchfield	74	\$280,524	\$2,000
Mason	8	\$9,979	\$--
Merrimack	333	\$1,293,146	\$15,018
Milford	325	\$1,452,535	\$7,500
Mont Vernon	23	\$71,390	\$650

Nashua	2,829	\$14,209,499	\$38,000
Other Towns	249	\$989,203	-----

* Please note that these numbers are not final audited numbers

8. Amount Requested

Last year, GNMH provided services to 408 Hudson residents. The gross charges for those services were \$1,794,140. Of that amount, \$72,549 was essentially unfunded and must be absorbed by our agency, and thus our request for funding.

Our Board of Directors and staff are deeply dedicated to continuing to provide discounted services to our community members who truly need them. We hope that once again the towns we serve will help to subsidize some of the costs related to the life-changing behavioral health services provided to their citizens, as the **Town of Hudson** has so generously done in the past.

Support from the Town of Hudson makes a true impact in the lives of individuals and families struggling with behavioral health disorders. Without the support of towns such as Hudson, GNMH would be unable to stay true to its commitment to ensure access to all who require its services.

If you would like any further information, please feel free to contact me at 603-889-6147. I would be happy to discuss our request and our services with you in more detail.

Thank you for your consideration of this request.

Sincerely,



Cynthia L. Whitaker, PsyD, MLADC
 President and CEO

Enclosures: 501 (c) 3 designation letter
 FY2021 and FY2022 Budget

GREATER NASHUA MENTAL HEALTH

Fiscal Year 2022 Budget

	Revenues	FY22 Budget
1	Net Service Fees	20,583,791
2	Grant & Contract Revenue	5,648,939
3	Public Support	130,000
4	Other Revenue	8,500
5	Total Revenue	26,371,230
6	Salaries & Wages	14,505,482
7	Incentives	624,054
8	Benefits	2,863,682
9	Payroll Taxes	1,026,357
	Transfer to (from) grants	-
10	Total Personnel	19,019,576
	Expenses	
11	Professional Services	772,844
12	Locum Tenens	150,000
13	Staff Development & Recognition	446,923
14	Utilities	122,084
15	Occupancy	926,779
16	Supplies & Equipment	262,259
17	Software	435,308
18	Travel & Meals	248,416
19	Communications	318,829
20	Client Support	194,730
21	Insurance	285,500
23	Dues & Publications	69,655
24	Other Expenses	203,600
25	Depr & Amort	215,388
26	Total Non Labor	4,652,314
27	Total Expenses	23,671,890
28	Total Operating Revenue	26,371,230
29	Net Operating Margin	2,699,340
30	<i>% Net Operating Margin Margin</i>	<i>10.24%</i>
31	Investments	
32	Realized & Unrealized Gain/(Loss)	50,000
33	Interest & Dividends	50,000
34	Investment Fees	(18,500)
35	Net Investment Gain/(Loss)	81,500
36	Net Margin	2,780,840
37	<i>% Net Margin</i>	<i>10.51%</i>

GREATER NASHUA MENTAL HEALTH

Fiscal Year 2021 Budget Proposal Comparative Summary

	Revenues	Proposed FY21 Budget
1	Net Service Fees	15,741,166
2	Grant & Contract Revenue	3,753,071
3	Public Support	80,000
4	Other Revenue	10,760
5	Total Revenue	19,584,997
6	Salaries & Wages	11,445,018
7	Incentives	500,000
8	Benefits	1,910,707
9	Payroll Taxes	902,718
10	Total Personnel	14,758,443
	Expenses	
11	Professional Services	585,860
12	Locum Tenens	132,278
13	Staff Development & Recognition	197,683
14	Utilities	149,625
15	Occupancy	352,390
16	Supplies & Equipment	158,032
17	Software	321,450
18	Travel & Meals	320,213
19	Communications	288,717
20	Client Support	192,197
21	Insurance	255,763
22	Lease Expense	75,600
23	Dues & Publications	53,534
24	Other Expenses	94,869
25	Depr & Amort	274,764
26	Total Non Labor	3,452,975
27	Total Expenses	18,211,418
28	Total Operating Revenue	19,584,997
29	Net Operating Margin	1,373,579
30	<i>% Net Operating Margin Margin</i>	7.01%
31	Investments	
32	Realized & Unrealized Gain/(Loss)	36,162
33	Interest & Dividends	38,043
34	Investment Fees	(21,600)
35	Net Investment Gain/(Loss)	52,605
36	Net Margin	1,426,184
37	<i>% Net Margin</i>	7.28%

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: November 3, 2001

Person to Contact:
Linda A. Hill 31-01768
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 8:00 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
02-0222121
Accounting Period Ends:
June 30

Community Council of Nashua NH, Inc.
7 Prospect St.
Nashua, NH 03060-3921

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In October 1942, we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Community Council of Nashua NH, Inc.
02-0222121

Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

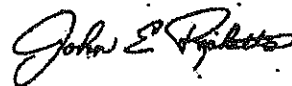
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

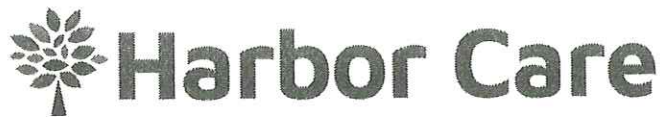
Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

If you have questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



Harbor Homes Healthy at Home Keystone Hall HIV/AIDS Test Forc Harbor Care Health & Wellness Center

September 9, 2022

Stephen A. Malizia
Town Administrator
Town of Hudson
12 School St.
Hudson, NH 03051

RECEIVED
SEP 12 2022
TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Mr. Malizia,

On behalf of our Board of Directors, and most importantly those we serve, Harbor Care respectfully requests \$10,000 from the Town of Hudson in support of the many life-changing programs utilized by residents of Hudson. Harbor Care believes that with housing, integrated healthcare, and broad community support, we can help vulnerable families achieve their own success.

Right now, throughout Hudson and Greater Nashua, low-income households face impossible decisions between paying for rent, utilities, medicine, food and other essentials. Over time, the result is often homelessness, addiction, and illness: Between Greater Nashua's highest and lowest earning neighborhoods, there is a *two-decade* gap in life expectancy. Yet, poverty need not be permanent. Through service lines developed over four decades, Harbor Care enables vulnerable members of our community to gain housing, healthcare, and other supports. We work with those at greatest risk, including veterans and people living with physical disability, substance use disorders, behavioral health challenges, and HIV/AIDS. In FY2022, Harbor Care served thousands in our region, including at least 169 individuals from the Town of Hudson, with the value of those services estimated to be \$659,871.

Recent Updates

As described below, our day-to-day services are essential and transformational. Nevertheless, Harbor Care constantly seeks to *improve* our programs as well as our community's response to poverty. In the past year, Harbor Care has led or started initiatives big and small to achieve change, including:

- National and regional summits to develop solutions around ending veteran homelessness, methamphetamine use, and homelessness among individuals with HIV/AIDS;
- New programs for children, including family-centered residential substance use disorder (SUD) treatment and school-based behavioral health;
- Better models of care, such as employment supports for individuals with behavioral health disorders;
- Advanced solutions to extend virtual services to at-risk households throughout the region; and
- COVID-19 vaccinations to the most vulnerable, including children and home-bound residents.

The threats to our communities—such as costly rents, rising opioid use, and a beleaguering pandemic—can seem impossible, but by working together with the most vulnerable groups to develop solutions, our communities can move forward.

Housing: Permanent & Transitional Housing, Subsidies, and Case Management

Owning and operating more than 30 residential and commercial properties, Harbor Care provides crisis, transitional, and permanent supportive housing for individuals experiencing homelessness. As the largest builder and supplier of supportive housing in NH, we offer not only housing itself, but also supports for families to gain immediate stability and work towards permanent homes. Nearly all stakeholders recommend this “Housing First” approach—stably housed, individuals are healthier, safer, and happier, and can better participate in supportive services that improve their lives, such as job training, clinical supports, and case management. In FY2022, we ended or prevented homelessness through supportive housing and services to at least 1,000 individuals—about 75% of whom live with disabilities—including 406 veterans and 150 children. Six of these households were from Hudson.

Housing Priority #1: Veterans. One of our most successful suites of housing and supportive services is our Veterans FIRST programming, including:

- **Transitional and permanent housing**, with five veteran-specific facilities containing 120 units.
- **Statewide outreach and rapid rehousing**, for veteran families at-risk of homelessness to gain security and housing.
- **Job supports**, to help veterans gain employment and self-sufficiency.

Confirmed by three government agencies in 2017, Harbor Care helped Greater Nashua effectively end veteran homelessness. This designation confirms that Harbor Care and other local partners have developed a comprehensive system to rapidly rehouse and stabilize any veteran who falls into homelessness in Greater Nashua. We are proud of the program’s success and are working with agencies throughout the state to achieve an effective end to veteran homelessness statewide. In FY2022, we served 500 individuals through our veteran programming.

Housing Priority #2: HIV/AIDS. For people living with HIV/AIDS, housing is healthcare. Maintaining treatment can be extremely difficult: the complexity and cost can prolong or cause homelessness. Harbor Care operates the only AIDS Service Organization in the Greater Nashua region, formerly the Southern NH HIV/AIDS Task Force. Our staff are leaders in NH’s battle against HIV/AIDS. Case managers help clients coordinate housing, medical appointments, insurance, benefits, and medication regimens. Thanks to the staff at Harbor Care, no person living with HIV/AIDS has remained homeless in Greater Nashua in more than a decade, and at a 95% viral suppression rate, clients are healthier and have a vastly reduced chance of transmitting the virus. We serve 250 clients annually, including 5 from Hudson.

Housing Priority #3: Chronic Homelessness. For those without adequate supports, severe mental illness almost inevitably leads to homelessness. Most individuals experiencing “chronic homelessness” have been homeless more than three times or for periods of a year or longer. Since opening our first 9-bed group home for individuals with severe and persistent mental illness in 1982, Harbor Care has been dedicated to ensuring the maximum independence of individuals facing chronic behavioral health disorders. We operate 300 units of housing for this special population via subsidized apartments, group homes with 24/7 staffing, and long-term reintegration programs. Over the last two years, we have helped 150 households experiencing homelessness in Greater Nashua living with chronic mental illnesses enter permanent housing—*more than ever before.*

Healthcare: Primary, Behavioral, Substance Use, Dental, and Home Care

Without quality primary, behavioral, and dental healthcare, many individuals fall into illness, financial crisis, and ultimately homelessness. Unfortunately, even for those on Medicaid or Medicare, healthcare may be too expensive to obtain consistently. Opened in 2009, Harbor Care's Health and Wellness Center is NH's only stand-alone Federally Qualified Health Center for the Homeless (FQHC) and provides primary, behavioral, and dental healthcare for low-income and homeless individuals. It also operates an in-house, low-cost pharmacy, as well as patient navigation to help clients access insurance and other services. Each year, we provide \$1,000,000 in free or reduced cost services. In FY2022, we served more than 2,500 community members through 23,000 encounters, including 163 patients through 3658 encounters from the Town of Hudson.

Healthcare Priority #1: Substance Use Disorder. Over the last year, the opioid crisis, somewhat abated during the pandemic, has begun to worsen once again. In the first six months of 2022, Greater Nashua unfortunately saw sustained increases in overdoses compared to previous years. The addition of methamphetamines, often combined with opioids in a misguided effort to prevent overdoses, creates a perfect storm for polysubstance abuse that is more deadly than ever before. Previously operating under the name Keystone Hall, Harbor Care offers Greater Nashua's only comprehensive substance use disorder detoxification, assessment, and treatment center. We focus on the uninsured, the underinsured, pregnant and parenting women, and opioid and methamphetamine drug users through:

- **Outpatient Services:** Our Outpatient, Intensive Outpatient and upcoming Partial Hospitalization Programs benefit clients at any stage of recovery—from walk-in to maintenance. All treatments are evidence-based and trauma-informed, and typically last for several months.
- **Cynthia Day Family Center (CDFC):** Substance use disorder is hard on expectant mothers, who face high rates of postpartum depression and live in fear of losing their children. CDFC is unique in our area for serving mothers and their young children. With a stable place to live, clients can escape substance use and access group and individual counseling, food, transportation, clothing, and healthcare. Long-term, clients work towards employment and housing.
- **Specialized Treatments for Opioids and Methamphetamine:** Addressing the opioid and burgeoning methamphetamine crises requires innovative treatments, such as Medication-Assisted Treatment. Specialized providers offer critical care.
- **Long-term Recovery Supports:** Harbor Care is helping grow the statewide recovery community by guiding the creation of New Hampshire's Recovery Community Organizations.

In FY2022, we served approximately 1,200 individuals, including 45 from the Town of Hudson.

Healthcare Priority #2: Home Care. Since 1997, Harbor Care, through its sister-organization and brand Healthy at Home, has provided home health and daily-living care to low-income, homebound individuals. Despite health challenges, our clients retain their dignity and maximize their independence. Across all services, our clients and caregivers build trusting and at times life-long relationships. Because nearly all of our annual clients are low-income, Harbor Care never charges on top of insurance reimbursements, even though insurance often does not cover the full cost of care. Historically, we have subsidized \$250,000 in care annually. Our services ensure our clients, including 16 residents of Hudson (2447 visits), can access home care, maintain independence, and avoid costly, less effective long-term care institutions.

Impact & Request to the Town of Hudson

In FY2022, we provided critical services to Hudson residents, with a value equal to approximately \$659,871—\$45,894 through our housing and \$613,977 through our healthcare. Across all service lines, Harbor Care works hard so that lack of funding is never a barrier to essential services. Without Harbor Care, many individuals could not access essential services, for economic or geographic reasons, and they may be overcome by physical, behavioral, or financial challenges. Moreover, our programs save the Town of Hudson thousands of dollars through reduced reliance on local welfare dollars, police and emergency services. Harbor Care requests funding in the amount of \$10,000, which represents *less than 2%* of Harbor Care expenditures on residents of Hudson in the past year. Funding will help to ensure the most vulnerable residents of Hudson can access vital housing and healthcare.

If you have any questions, please do not hesitate to contact me by e-mail, v.talasazan@harborcarenh.org, or by phone at 603-882-3616 x 1087. I have included our budget, our 501(c)(3), and our annual report. We would welcome the chance to have you visit our agency to learn more about our programs and services. Thank you for your consideration.

Sincerely,

Vanessa Talasazan
Chief of Staff to CEO and Chief Strategy Officer

Harbor Care FY23 Operating Budget

Revenue

Patient Service Revenue	11,234,037
Federal Government	17,349,254
State of New Hampshire	4,404,006
City/Towns	53,500
Resident Rents	1,275,740
Tenant Rent	862,462
Fundraising	964,152
Grants	248,947
Contract Services	274,714
Management Services/Fees	108,098
Tax Credits	55,940
Interest & Dividends	4,284
Total Revenue	36,835,134

Expenses

Salaries & Wages	16,614,449
Fringe	3,981,654
Client Supportive Services	5,449,785
Occupancy	4,460,136
Contract Services/Subcontractors	2,954,082
IT/Software	1,143,987
Operations	646,947
Professional Services/Fees	583,021
Supplies	346,858
Staff Expenses	340,233
Fundraising	60,250
Program Outreach/Marketing	82,115
Vehicle	71,733
Management Fees	52,392
Misc Fees/Interest	47,493
Total Expenses	36,835,134

Net Assets (0)



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248206070
May 19, 2015 LTR 4168C 0
02-0351932 000000 00
00017366
BODC: TE

HARBOR HOMES INC
% ED EWERS
45 HIGH ST
NASHUA NH 03060

Employer Identification Number: 02-0351932
Person to Contact: Mrs. Turner
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 08, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in April 1985.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

Home Health & Hospice Care

Administrative Office:
7 Executive Park Drive, Merrimack, NH 03054
Tel 603-882-2941 / Fax 603-423-9701

Community Hospice House:
210 Naticook Road, Merrimack, NH 03054

September 13, 2022

Town of Hudson
Stephen Malizia
Town Administrator
12 School St
Hudson NH 03051

RECEIVED

SEP 16 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Mr. Malizia:

The Town of Hudson and Home health & Hospice Care have worked closely to provide free and subsidized home health services to residents of Hudson who are without insurance or resources. We place great value in this collaborative relationship that benefits Hudson residents at the most difficult time in their lives. Our mission is to care for people of all ages, from birth to death, in their homes and in the Community Hospice House. We continue to depend on help from the Municipalities we serve to help us do this critical work.

In FY 2022, we made 10,615 visits to residents of Hudson, which included 4654 visits by an RN, 3409 visits by an LNA, 1798 visits by a Rehabilitation Therapist, 450 visits by a Medical Social Worker, 181 Spiritual Care visits, and 123 visits by a Physician. In addition 29 residents of Hudson died at the Community Hospice House. In all we cared for 443 residents of Hudson.

We are again, respectfully requesting a Municipal Grant of \$10,000 to be considered in your next budget. This grant would be used to care for Hudson residents who have no insurance or resources and the grant money would only be used after all other sources of revenue have been exhausted.

We are deeply grateful for your past support. Should you need any additional information, I can be reached at 603 882-2941 or tina.andrade@hhhc.org.

Most sincerely,



Tina Andrade
Director of Philanthropy

www.hhhc.org

Nursing Services • Rehabilitation Therapies • Wound Care • Infusion Therapy • Maternal & Pediatric Services
Bereavement Services & Grief Support Groups • Community Clinics • Volunteer Services • Patient Education





MEALS on WHEELS
HILLSBOROUGH COUNTY

July 20, 2022

Steve Malizia
Town Administrator: Town of Hudson
12 School Street
Hudson, NH 03051-4249

RECEIVED

JUL 22 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Mr. Malizia

We would like to thank the Town of Hudson for supporting Meals on Wheels of Hillsborough County (HCMOW), aka St. Joseph Community Services, in the past. I am writing to ask if you would once again consider supporting our nutrition programs. We provide healthy meals, a wellness check and social engagement to your low-income older and disabled citizens who wish to live independently in their own homes. Our services helped many to survive the pandemic. For 68% of participants, Meals on Wheels (MOW) was their primary food source, and for 59%, their MOW driver was the only person they saw all week.

MOW is not an entitlement program. While our program receives state funding, there is a limit to the number of meals funded under our contract. Moreover, the money provided does not cover the full cost of a meal. As a result, HCMOW is expected to raise the remainder of the funds from the communities it serves. This makes the funding that we receive from the cities and towns in our service area absolutely essential in continuing to provide daily services to everyone who needs our help.

This year, we sincerely hope that the Town of Hudson will consider fully funding our request of \$12,200 total for the 122 residents served. This represents \$100 per person annually for services that cost us almost \$3,000 per client annually to provide. Our services not only save lives but result in significant cost savings when compared against institutionalized placements for your low-income older and disabled residents. The average annual cost of a nursing home placement in the Manchester, NH area is \$136,145 for a shared room

Thank you for your consideration, and please feel free to call me at 603-424-9967 with any questions you may have.

Sincerely,

A handwritten signature in blue ink that reads 'Jon Eriqezzo'.

Jon Eriqezzo
President

Board of Directors:

Jim Scammon, Chair
Dan Abbis, D.O., Vice Chair
Peter Albert, Treasurer
Carolyn Oguda, Secretary

Christopher Conway
Jon Eriqezzo
Sharon Goldsmith
Jordan Guagliumi

Colleen Lyons
Kayla McDonald
Allison Mensh
Andrea O'Brien

Gilbert Oriol
Richard Plamondon
Roger R. Dionne, MD, Director Emeritus



Nashua Soup Kitchen & Shelter, Inc.

September 14, 2022

Mr. Stephen A. Malizia
Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

RECEIVED

SEP 16 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Mr. Malizia:

Nashua Soup Kitchen & Shelter (NSKS) requests that the Town of Hudson again consider funding of \$7,500 in the FY23 budget to cover the expense of providing emergency shelter, essential groceries, and other supportive services to individuals and families from Hudson who become homeless or are unable to afford groceries.

In the past year, NSKS has served a number of Hudson residents. A family of three from Hudson with an eight-month-old baby spent 103 nights in our emergency shelter. Additionally, 50 Hudson households visited the NSKS food pantry a total of 440 times to provide food for themselves and their families. The soup kitchen is also available to and attended by Hudson residents, although we do not ask soup kitchen clients for information about where they live. While the needs of Hudson residents may fluctuate from year to year, NSKS's doors are always open and available to provide services in times of need.

All of our shelter guests are provided with safe housing for themselves and their children. In addition, we also offer services designed to help homeless individuals and families move back into the mainstream as quickly as possible. While the needs of Hudson residents fluctuate from year to year, NSKS is always here as a safety net in times of crisis.

Enclosed please find the following:

- * NSKS Shelter Program Narrative and Request for funds
- * NSKS FY22 Budget

Please call me or NSKS's Executive Director, Michael Reinke, if you would like any additional information or a tour of our facilities. Thank you so much for consideration of our request.

Sincerely,

Susannah Abbott
Director of Development
susannah@nks.org



**Nashua Soup Kitchen
& Shelter, Inc.**

**Nashua Soup Kitchen & Shelter
Program Narrative for Town of Hudson, NH
September 14, 2022**

Mission

Nashua Soup Kitchen & Shelter (NSKS) provides food, emergency shelter, housing, and supportive services to individuals and families throughout Greater Nashua. The organization works to improve and increase access to a full spectrum of basic needs through engaging in advocacy work, conducting sustainable programs, and thoughtfully collaborating with peer agencies. NSKS envisions and works towards a future where all workers can earn a living wage, healthcare is accessible, housing is available and affordable, and fewer individuals each year need services.

Programs

For single women and families experiencing crisis, NSKS offers the only emergency shelter in the region. Currently, NSKS provides housing for up to 18 men, 9 women, and 5 families, and includes beds, and access to shower and laundry facilities, toiletries, and personal care items. When our new shelter at 35 Spring Street opens in December, we will more than double the number of families we can serve, with 48 shelter beds available, and we will have 14 beds for women.

In addition to its shelter and housing services, NSKS operates a robust food program for individuals and families experiencing food insecurity. The soup kitchen is open for dinner daily and for breakfast Monday through Friday, serving tens of thousands of meals each year. Additionally, the organization offers two modes of food pantries, both in-house and mobile, that together help distribute and provide access to fresh fruit, vegetables, and bread throughout the city. NSKS is also a proud member of the Nashua Meals for Kids program, which provides school-aged children who qualify for free and reduced lunch with meals to take and eat at home.

For those who need services outside of food and housing, NSKS provides a wide range of programs that enable participants to secure employment and stable housing. The organization offers education and employment services, including job search assistance, transportation support, and access to job supplies, as well as financial services, including resource navigation, emergency financial assistance, and landlord mediation and negotiation. Additionally, NSKS works closely with other area organizations and agencies, and regularly refers clients to local parenting classes, 12-step programs, and counseling.

Beyond the brick-and-mortar services, NSKS's outreach coordinators proactively seek out individuals living without housing and provide essential, lifesaving tools and support. The coordinators visit encampments around the city and encourage individuals to connect with services that are available. For individuals who may not feel comfortable coming into NSKS, the outreach coordinators distribute tents, sleeping bags, hygiene products, pet food, and other supplies necessary for sleeping and living outdoors.

Service Statistics for July 1, 2021 – June 30, 2022

- 14,016 nights of emergency shelter provided to homeless persons. NSKS operates an emergency shelter for individuals as well as families, currently 18 beds for men, 9 for women, and 20 beds for families.
- 47,674 dinner meals served and 17,773 breakfast meals served. The soup kitchen serves dinner daily throughout the year and breakfast Monday through Friday.
- 12,655 visits for fresh fruits and vegetables and bread through our Food Pantry, which is open Monday through Friday.
- 31,255 pounds of produce distributed through our mobile food pantries. The mobile food pantry delivers fresh produce to underserved neighborhoods, including select neighborhood schools, Monday through Friday.
- 8,725 heat-and-eat Meals for Kids produced and distributed. Meals for Kids provides meals for children receiving free or reduced price school lunches so they will not go hungry when not in school.
- 13,696 bags of toiletries and personal care items distributed
- 1,655 visits by NSKS outreach advocates to homeless individuals, distributing essential items like sleeping bags, tents & tarps.
- 37,245 diapers distributed
- Clients took 510 showers and washed 289 loads of laundry
- 228 pounds of produce grown in NSKS garden beds
- 393 clients were helped by our Employment & Education advocate. NSKS provides a wide range of services to assist clients on the road to financial stability and secure housing, from education and employment services (job search assistance, identification and documentation, education, transportation support, and job supplies) to financial services (financial assistance for emergencies to prevent homelessness, assistance in accessing housing subsidies, welfare benefits and other programs, assistance in landlord mediation and negotiation, and referrals to parenting classes, 12-step programs and counseling).
- Individuals and families served come from Nashua, Hudson, Hollis, Wilton, Milford, Amherst, Merrimack, Pelham, and Mont Vernon
- Volunteers and supporters come from the above cities & towns and beyond

Request for FY22 Support

NSKS respectfully requests a grant of \$7,500 from the Town of Hudson to support the continued delivery of food, emergency shelter, and supportive services throughout FY23 (July 1, 2022 – June 30, 2023).

The only emergency shelter for single women and families in the region, NSKS is an invaluable resource to Hudson residents and families who find themselves in need of support and critical services. NSKS has a strong, collaborative relationship with the Hudson welfare office, and often receives referrals for individuals requesting support. Additionally, as providing emergency shelter and services requires financial investment, NSKS is an important asset for neighboring communities, including Hudson, in their plans for how to support residents in crisis.

In FY22*, a family of three from Hudson with an eight-month-old baby spent 103 nights in the organization's emergency shelter. While the needs of Hudson residents may fluctuate from year to year, NSKS's doors are always open and available to provide services in times of need.

Hudson residents are also eligible for the wide range of supportive services NSKS provides to individuals and families experiencing homelessness or in danger of becoming homeless. Once a family becomes homeless, the lack of affordable housing throughout the region makes it difficult for families to find housing, creating a cycle of housing insecurity. To address and break this cycle, NSKS provides a wide array of services. NSKS works one-on-one clients in searching for housing and providing tenant advocacy, as well as providing referrals to public and private agencies, job training and employment options, healthcare, and counseling. Once a family finds a new place to live, the organization helps provide basic necessities to set up and maintain their new home, such as furniture, dishes, towels, and bed linens. NSKS also negotiates with landlords and utility companies to prevent evictions, and provides limited assistance with back rent, security deposits, and utility bills when shutoffs are imminent. NSKS's bilingual advocate ensures that services are accessible to Hispanic individuals and families.

Hudson residents also utilize the organization's food access programming. In FY22, 50 Hudson households, ranging from 1 person to 7 and averaging 3 people, visited the NSKS food pantry a total of 440 times to provide food for themselves and their families. The soup kitchen is also available to and attended by Hudson residents. However, in an effort to keep the soup kitchen meals as accessible and inclusive as possible, NSKS does not ask participants for demographic or town of residence information. Nevertheless, the soup kitchen regularly receives donations of money, time, and goods from Hudson community members, a strong indicator that Hudson residents value and appreciate this program.

Thank you for your consideration of this request. We are grateful for your generous support and partnership as we work to ensure all in our community have access to shelter, food, and supportive services.

* We ask shelter guests where they live when they come to the shelter. Individuals who have been living in Nashua without shelter for some time may report that they live in Nashua, even if their most recent permanent residence was in a neighboring community, such as Hudson. Therefore, in any given year, it is possible that the actual number of Hudson residents served is higher than recorded.

Nashua Soup Kitchen & Shelter	
FY23 BUDGET - approved 06/15/22	
4008 · Greater Nashua Food Council	0
4009 · Meals for Kids Contributions	50,000
4010 · Contributions	1,459,800
4097 Planned Giving	0
4000 · Contributions	1,509,800
4026 · Rental Income & Program Fees	71,184
4040 · State Of NH	179,287
4045 · Miscellaneous Grants	175,000
4065 · Municipal Grants	57,500
4090 · Special Events	275,000
4105 · Earnings from Investments	5,000
4107 · Dividend Income	11,000
4125 · Interest Income	500
	2,284,271
6000 · Utilities	70,000
6030 · Telephone & Internet Expense	7,500
6035 · Extermination	4,500
6045 · Insurance	40,200
6100 · Wages	1,348,431
6104 · Payroll Taxes	107,140
6114 · Employee Benefits & Insurances	200,000
6120 · Travel	2,500
6125 · Training	10,000
6130 · Advertising	5,000
6200 · Food and Supplies	110,000
6210 · Office Expenses & Printing	12,500
6215 · Postage	3,500
6220 · Newsletter & Targeted Mailings	22,000
6225 · Licenses, Dues & Fees	10,000
6230 · Truck Expense	10,000
6240 · Meals for Kids Program	50,000
6250 · Technology Expense	45,000
6255 · Greater Nashua Food Council Expenses	0
6260 · Education Program Expenses	25,000
6300 · Misc Expenses	2,500
6310 · Professional Services	15,000
6530 · Equipment Purchase	3,500
6720 · Legal Fees	2,500
6755 · Fundraising Expenses	55,000
6790 · Client Assistance and Outreach	15,000
6235 · Client Loans / Financial Assistance	10,000
6800 · Client Education & Employment	10,000
xxxx · Outreach	31,500
6795 · Repairs & Maintenance	50,000
7000 · Investment Expense	6,000
	2,284,271
	0
4110 · Changes in Value of Investments	0
8000 · Other Income	0
8010 · Capital Campaign Income	89,408
	89,408
6910 Capital Campaign Expenses	28,286
8520 Capital Expenditure Reserve	0
8525 Spring Street Construction	61,122
	89,408



www.ridebigblue.com

RECEIVED
OCT 03 2022
TOWN OF HUDSON
SELECTMEN'S OFFICE

September 26, 2022

Mr. Stephen A. Malizia
Town Administrator
Town of Hudson
12 School Street
Hudson, NH 03051

Dear Mr. Malizia:

Re: Proposal for Public Transportation Services in Fiscal Year 2024

Nashua Transit System is a public transportation system, which provides mobility to the residents of Nashua and has the capability to offer service to other communities within the region. Nashua has access to Federal Funding that can underwrite 50% of the net cost of transit service, not to exceed the amount apportioned via the formula for Nashua. Net cost of transit service, per Federal calculation is total operating cost less farebox revenue. Various eligible forms of non-federal share are fees paid by other towns in the region electing to engage Nashua Transit System to provide transportation to its citizens.

The type of service being proposed to Hudson is a continuation of the existing demand response door-to-door service. The vans used in the service are equipped with ADA accessible ramps, and operators are trained to deal with individuals with many types of disabilities. This service is typically used to gain access to adult day care, health care, shopping and employment. As such, it can relieve the cost of dependency on other care services, while enhancing the quality of life for the citizens who ride.

Please reference the tables below for a selection of available hours of service and the cost to Hudson for FY24. The estimated total cost per hour for service is \$121.97, of which Hudson will pay half at \$60.98 per hour. Please review the tables below and make a selection.

The table below represents 500 hours of service for Hudson:

Hudson Cost per Hour	Available Hours of Service	Annual Cost	Estimated Farebox Revenue	Cost for FY24
\$60.98	500	\$ 30,490	\$ 2,000	\$28,490

The table below represents 600 hours of service for Hudson:

Hudson Cost per Hour	Available Hours of Service	Annual Cost	Estimated Farebox Revenue	Cost for FY24
\$60.98	600	\$ 36,588	\$ 2,500	\$34,088

The table below reflects the estimated projection of 700 hours for Hudson in FY24:

Hudson Cost per Hour	Available Hours of Service	Annual Cost	Estimated Farebox Revenue	Cost for FY24
\$60.98	700	\$ 42,686	\$ 3,000	\$39,686

Nashua Transit has enjoyed our relationship with the Town of Hudson and we hope to be able to continue providing service. If you have any questions, please do not hesitate to contact me at 603-821-2035.

Sincerely,

Camille Correa
Transit Administrator

RECEIVED

SEP 16 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Operation Care for Troops

Serving our soldiers and veterans worldwide since 2004

P.O. Box 1604

Nashua NH 03061-1604

Thaddeus Luszey Jr
record of data source.
President
Ted@octnh.org

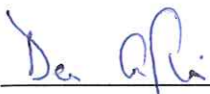
Barcode merge field was not found in header
Deborah Chichlowski
Treasurer
kennytheo3@gmail.com2
Secretary and Operations Officer
Deborah@octnh.org

Dear Hudson Board of Selectman,

On behalf of Operation Care for Troops I would like to request the FY2024 Town budget reflect a donation of \$2000.00 (two thousand dollars) from the Town of Hudson to support our 501(c)-3 non-profit organization. Operation Care for Troops' mission is to serve our soldiers and veterans worldwide. We have been serving soldiers and veteran since 2004 sending care package from home to those deployed in harms way hoping to bring them a little happiness. Since our founding, we have expanded our outreach to area homeless veterans by supporting a Harbor Care program. And, to children of distressed veterans returning home during the Holiday season by providing more than 200 Christmas stocking to kids who otherwise might not have a Happy Holiday. This year, Operation Care for Troops is planning to build and ship more than 3000 Holiday Stockings to ship to our Troops and NH National Guard deployed along the Ukraine boarder as well as to those deployed in Africa and the Middle East who are continuing to the fight against terrorist.

I also think its important for each of you to know that ALL donated monies goes directly to the support of our veterans or soldiers and NO member of Operation Care for Troops Board of Directors or volunteers receive any compensation for their work.

Again, on behalf of Operation Care for Troops and all our service men and women I thank you for your continued support.



Deborah Chichlowski
Secretary and Operations Officer

Date: 9/16/2022

Operation Care for Troops

PO Box 1604 Nashua, NH 03061

Facebook @OCTNH

more than

RECEIVED

SEP 08 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Town of Hudson
12 School Street
Hudson, NH 03051

September 5, 2022

Dear Selectman,

We greatly appreciate your continued support of *Operation Care for Troops* with your generous donations of \$2000. Without the support of organizations such as yours, OCT could not fulfill its mission of shipping packages to our deployed heroes.

In August, OCT held its "Summer Packing" shipping to units in Poland, Germany, Korea, the Middle East, etc. Included in our shipment were boxes to 130 troops of the NH National Guard recently deployed. **Our total for the past 19 years is 120,020 boxes.**

The 'Thank You' below is from August 30, 2022. OCT supports 6 USCG Cutters.

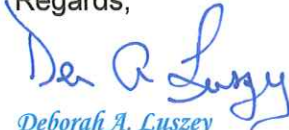
"Good Morning,

I wanted to reach out and thank you personally for the lovely care packages received here to us in Bahrain. Have served the United States Navy for 30 years and now serving as a civilian for seven, it never ceases to amaze me how these packages spark conversations of happiness and joy in what is usually a very stress time for most Sailors and civilians working in this part of the world. First there's the separation from family and friends, and the familiarity of knowing home. However, these boxes make us realize that no everybody is caught up in their own lives, so many of you truly realize that we are here and are not forgotten. I have seen boxes come across my commands for years and I personally wanted to take the time out of my day to say thank you, I the many people enjoying the treats and items you sent appreciate it, but I wanted to provide a very respectful THANK YOU to you and your folks for continuing to think of us far away. I was moved by the receipt of a box nearly 25 years ago and feel the same today that Sailors and civilians working for me today feel the same. Again, thank you and God bless all of you!

Very Respectfully,
Rob"

Thank you again for being a part of this effort.

Regards,



Deborah A. Luszy

Operation Care For Troops

"There is nothing like receiving a gift overseas

Operation Care For Troops

(EIN: 27-3685964) Operation Care for Troops Inc. is a qualified 501(c)(3) tax-exempt organization and donations are tax-deductible to the full extent of the law. No goods or services were provided for this gift. Please consult your tax advisor regarding specific questions about your donation.



American Red Cross
Northern New England Region

September 30, 2022

Town of Hudson
Attn: Steve Malizia
12 School Street
Hudson, NH 03051

RECEIVED

SEP 30 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Steve,

As we look ahead to the new year, we take a moment to reflect on our profound gratitude to the municipal partners who help us deliver our lifesaving mission in our community. With your support, we are able to ensure the health, safety, and preparedness of our friends and neighbors throughout Northern New England.

Last year, our staff and volunteer workforce provided an array of services throughout the region:

- We made over **576 homes safer** by installing smoke detectors and educating families about fire safety and prevention through our Home Fire Campaign.
- Trained **34,765 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **132,000 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,900** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

Your American Red Cross remains committed to providing relief and support. We do this with the help of our incredible volunteers and donors, including you, our friends in Hudson. *This year, we respectfully request a municipal appropriation of \$1,500.00.* These funds will directly benefit individuals and families right here in our region, who benefit from our unique services at no cost.

For more information about the work we've been doing in your area, please refer to the attached Service Delivery sheet for Hillsborough County. If you have any questions, please call us at 1-800-464-6692 or supportnne@redcross.org.

Warmly,

Lauren Jordan
Development Coordinator

32 N Prospect St
Burlington, VT 05401

2 Maitland St
Concord, NH 03301

2401 Congress St
Portland, ME 04101



Disaster Response

In the past year, the American Red Cross has responded to **39 disaster cases** in Hillsborough County, providing assistance to **259 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

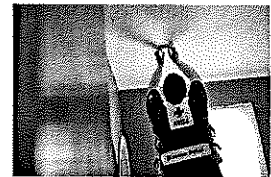
Town/City	Disaster Events	Individuals
Hudson	2	17
Manchester	24	148
Merrimack	1	3
Nashua	12	91

Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Hillsborough County to educate residents on fire, safety and preparedness. We made **45 homes safer** by helping families develop emergency evacuation plans.

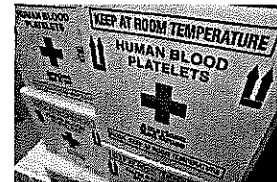
Blood Drives

We collected **24,030 pints** of lifesaving blood at **724 drives** in Hillsborough County.



Training Services

Last year, **4,220 Hillsborough County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



Service to the Armed Forces

We proudly assisted **215 of Hillsborough County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

Volunteer Services

Hillsborough County is home to **251 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that **90% of its staff** is made up of volunteers; they are truly the heart and soul of our organization.



American Red Cross
Northern New England Region



Proposed FY-23
Agency

REVENUE		
Revenue	Federated Revenue	70,000
	Monetary Contributions	
	Corporate Contributions	714,000
	Foundation Contributions	357,000
	Individual Contributions	1,642,051
	Legacies & Bequests	482,924
	In-Kind Contributions	324,588
	Income From Endowments	98,445
	Contracts	178,229
	Products & Services	1,441,596
	Other Revenues	14,569
	TOTAL LOCAL REVENUE	5,323,402
Support from other ARC units	2,629,867	
TOTAL REVENUE	7,953,269	

EXPENSES		
Expenses	Compensation	3,986,406
	Employee Benefits	955,316
	Payroll Taxes	304,960
	Travel	141,237
	Financial Assistance	1,039,279
	Supplies and Materials	78,908
	Printing and Promotionals	82,203
	Equipment Maintenance & Rentals	102,829
	Rent	98,058
	Utilities	46,665
	Building Maintenance	55,807
	Professional Fees	481,721
	Contractual Services	
	Insurance	56,587
	Communications	57,322
	Postage & Shipping	36,970
	Other Contractual Services	226,243
Depreciation	202,758	
TOTAL LOCAL EXPENSES	7,953,269	
Support to other ARC units	0	
TOTAL EXPENSES	7,953,269	

SURPLUS (DEFICIT) **0**

BRIAN PEDDLE
GENERAL

MAJORS WAYNE & ELIZABETH BINK
CORPS COMMANDING OFFICERS



THE SALVATION ARMY

FOUNDED IN 1865 BY WILLIAM AND CATHERINE BOOTH

ONE MONTGOMERY AVENUE
NASHUA, NEW HAMPSHIRE 03060
TEL. (603) 889-5151

LT. COL. WILLIAM BAMFORD
TERRITORIAL COMMANDER

MAJOR MARK MACKNEER
DIVISIONAL COMMANDER

September 27, 2022

Town of Hudson
Board of Selectmen
12 School Street
Hudson, NH 03051

RECEIVED

SEP 29 2022

TOWN OF HUDSON
SELECTMEN'S OFFICE

Dear Board of Selectmen,

On behalf of The Salvation Army, I am requesting an allocation from the Town of Hudson for Fiscal Year 2024 for \$1,000. The Salvation Army is committed to serving the people who struggle each day to meet their basic needs. With help from the Town of Hudson, it is possible to meet those needs in our community.

In 2021, The Salvation Army served over 50,000 individuals in the Great Nashua Area, including 3,000 individuals from the Town of Hudson. The Salvation Army offers support through a food pantry, emergency financial assistance, holiday assistance, numerous youth programs, programs for seniors, and Emergency Disaster Services.

Please contact me with any additional questions you may have. Thank you for your continued support of The Salvation Army!

Sincerely,

Amie Groff
Development and Community Relations Manager

The Salvation Army
Northern New England Division
Income Statement by Fund
NASHUA NH - (NNE08001..NNE08099)
As of 09/30/2021

Date Run:
1/10/2022 13:18

	CURRENT PERIOD		YEAR TO DATE		Annual Budget
	Actuals	Prior Year	Actuals	Prior Year	
	\$	\$	\$	\$	
Income					
4001 DONATIONS GENERAL	55,292.34	(10,828.00)	249,411.86	184,267.42	128,000.00
4002 SEASONAL DONATIONS	8,760.99	11,211.00	165,428.97	167,717.90	120,000.00
4003 MEETING COLLECTIONS	92.00	135.80	2,332.23	1,413.91	3,200.00
4004 CARTRIDGES	838.00	1,526.60	15,141.96	13,698.80	10,000.00
4005 WORLD SERVICES	-	-	105.50	-	1,200.00
4012 RESTRICTED DONATIONS	40.60	46,065.98	59,263.86	105,620.23	78,000.00
4025 KETTLE INCOME	21.00	0.58	127,581.85	169,558.34	180,000.00
4050 GIFTS IN KIND	-	-	233,750.00	-	202,400.00
4201 SPECIAL FUND RAISINGS EVENTS	150.00	-	9,932.00	34,799.21	59,500.00
4602 GRANTS TO/FROM HEADQUARTERS - NOT AVAIL	-	-	-	32,327.72	5,000.00
4701 INCOME FROM UNASSOCIATED FUNDING ORG	-	200.00	-	200.00	-
6001 MEMBERSHIP DUES - INDIVIDUALS	-	-	-	665.00	-
6201 PROGRAM SERVICE FEES	-	-	24,619.00	39,586.00	91,300.00
6801 INTEREST INCOME	-	74.26	-	74.26	-
6805 INTEREST INCOME PERM - NOT AVAIL	-	-	-	4,331.88	-
6904 TRANSFER FROM OTHER FUNDS	-	-	10,295.82	-	-
6905 APPROPRIATION TO CORPS OPERATIONS	-	-	136,348.04	-	-
6910 GRANTS FROM SA UNITS	-	-	198,083.10	-	-
6977 RELEASE FROM TRUST - UNRESTRICTED	-	-	50,000.00	1,790.79	-
Total Income	65,194.93	48,386.22	1,282,294.19	756,051.46	878,600.00
Expenses					
7001 OFFICERS' ALLOWANCES AND GRANTS	6,800.80	6,738.80	55,180.00	80,153.88	56,266.40
7002 SALARIES EXEMPT EMPLOYEES	9,996.03	22,972.98	97,413.82	101,829.72	115,317.60
7003 SALARIES NON-EXEMPT EMPLOYEES	4,892.68	941.04	4,493.89	18,280.76	12,888.00
7004 SALARIES TEMPORARY/SEASONAL EMPLOYEES	8,142.60	5,434.94	62,000.98	76,390.66	70,136.04
7101 OFFICERS' LIFE/ACCIDENT INSURANCE	-	-	136.07	208.08	179.13
7102 EMPLOYEE LIFE/ACCIDENT INSURANCE	-	-	179.12	191.34	191.34

The Salvation Army
Northern New England Division
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As of 09/30/2021

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1/10/2022 13:18

	CURRENT PERIOD		YEAR TO DATE		Annual Budget
	Actuals	Prior Year	Actuals	Prior Year	
	\$	\$	\$	\$	
7103 EMPLOYEE MEDICAL INSURANCE	1,714.88	4,608.37	56,885.72	49,602.72	44,384.64
7104 PENSION - EMPLOYEES	1,458.17	1,334.36	5,881.01	5,673.71	11,814.47
7108 OFFICERS HEALTH CARE PROVISION ASSES	-	-	27,000.00	39,000.00	27,000.00
7109 OFFICERS' RETIREMENT ASSES	-	-	15,000.00	21,000.00	15,000.00
7112 EMPLOYEE DISABILITY INSURANCE	-	-	272.77	260.49	329.52
7201 FICA - S A PORTION	1,705.33	2,153.49	11,684.50	14,218.79	19,739.88
7203 WORKER'S COMPENSATION INSURANCE	-	-	8,624.06	5,976.57	5,910.57
7205 OTHER PAYROLL TAXES	-	-	-	329.34	321.96
7211 EMPLOYMENT PRACTICES INSURANCE	-	-	195.71	-	-
8001 PROFESSIONAL FEES	1,043.78	19.08	1,201.25	1,604.20	3,200.00
8009 DATA PROCESSING FEES	213.88	46.61	24,060.89	17,968.77	16,598.23
8102 UNIFORMS	-	(257.50)	373.23	367.36	2,700.00
8103 EDUCATIONAL REC AND CRAFT SUPP	1,174.40	(225.17)	7,447.54	6,554.07	5,500.00
8104 FOOD AND BEVERAGE	1,555.25	38.54	6,906.79	11,232.80	10,900.00
8105 LAUNDRY LINEN AND HOUSEKEEP SUPP	-	-	80.59	83.81	200.00
8106 OFFICE SUPPLIES	1,295.95	177.95	5,098.20	2,402.94	4,200.00
8107 DUPLICATING AND PRINTING SUPPL	-	-	-	648.96	1,000.00
8110 KITCHEN DINING RM SUPPLIES	-	-	732.97	876.65	1,000.00
8111 MISCELLANEOUS SUPPLIES - NOT AVAIL	-	-	-	383.56	-
8201 OFFICE TELEPHONES	-	-	225.43	1,744.28	2,400.00
8202 CELL PHONES,QUARTERS PHONE, INTERNET & ALL IN ONE	-	200.35	5,158.97	3,768.84	5,970.00
8203 QUARTERS TELEPHONE - NOT AVAIL	-	-	-	327.85	-
8301 POSTAGE AND PARCEL POST	740.46	109.06	9,316.47	7,408.56	5,000.00
8401 FACILITY RENT	-	750.00	-	750.00	-
8403 BUILDING AND INSURANCE - NOT AVAIL	-	-	-	10,948.54	10,525.44
8405 UTILITIES	4,566.44	1,843.98	33,084.08	32,323.58	28,500.00
8409 PROPERTY UPKEEP & REPAIRS	3,686.56	1,373.07	32,463.72	18,082.33	13,500.00
8413 JANITORIAL SUPPLIES	-	-	375.92	293.28	1,200.00
8501 RENTAL OF FURNISHING AND EQUIPMENT	-	-	400.00	1,693.46	600.00
8502 REPAIR & MAINT. - FURN & EQUIP	-	-	3,988.10	121.48	4,700.00
8503 PURCHASE OF FURNISH & EQUIP	1,361.65	99.98	6,789.28	4,823.25	500.00
8601 PRINTING AND MEDIA PREP	1,168.06	993.55	16,960.09	15,736.01	10,500.00
8606 SUBSCRIPTIONS	59.00	-	59.00	540.00	28.56
8607 PURCHASE S A PUBLICATIONS	108.13	184.63	1,144.38	1,837.77	1,178.62
8608 ADVERTISING AND PUBLIC INFO	-	-	-	700.00	1,400.00
8701 OTHER TRANSPORTATION & MEALS	204.81	(13.92)	1,008.25	2,525.56	2,900.00

The Salvation Army
Northern New England Division
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	CURRENT PERIOD		YEAR TO DATE		Annual Budget
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	\$	\$	\$	\$	
8702 SA VEHICLES OPERATING COSTS	3,525.74	325.00	21,719.27	15,910.26	30,010.66
8704 SA VEHICLES INSURANCE - NOT AVAIL	-	-	-	6,079.98	-
8706 LEASED VEHICLES OPERATING COST	214.29	17.35	4,074.27	1,248.52	5,000.00
8707 AUTO ALLOWANCES	-	-	-	91.80	250.00
8801 CONFERENCE ATTENDANCE	1,365.00	-	7,534.16	3,908.57	11,180.00
8901 SPECIFIC ASSISTANCE - MEDICAL/MEDICINE FEES ASSIST	-	-	-	68.80	1,000.00
8902 SPECIFIC ASSISTANCE - UTILITY ASSISTANCE	100.00	-	9,668.21	1,118.16	4,000.00
8903 SPECIFIC ASSISTANCE - TOYS ASSISTANCE	-	-	-	56.40	-
8904 SPECIFIC ASSISTANCE - FOOD ASSISTANCE	609.84	1,309.92	12,348.18	10,794.15	60,000.00
8905 SPECIFIC ASSISTANCE - TRANSPORTATION ASSISTANCE	-	-	-	154.66	-
8906 SPECIFIC ASSISTANCE TO INDIVIDUALS	-	-	124,310.00	488.74	13,500.00
8907 SPECIFIC ASSISTANCE - SHELTER ASSISTANCE	100.00	267.84	12,507.00	2,163.49	1,000.00
8909 SPECIFIC ASSISTANCE - CLOTHING	-	-	-	125.00	-
8912 SEASONAL ASSISTANCE - UTILITIES ASSISTANCE	-	200.00	-	200.00	-
8913 SEASONAL ASSISTANCE - TOYS ASSISTANCE	-	-	3,783.89	16.50	-
8914 SEASONAL ASSISTANCE - FOOD ASSISTANCE	-	-	-	1,220.25	2,400.00
8915 SEASONAL ASSISTANCE - TRANSPORTATION ASSISTANCE	-	-	-	500.00	-
8916 SEASONAL ASSISTANCE - DISASTER/SEASON ASSISTANCE	-	9,250.00	125,261.61	9,559.52	105,000.00
8917 SEASONAL ASSISTANCE - SHELTER ASSISTANCE	-	-	-	100.00	-
8918 ASSISTANCE TO CLIENTELE - NOT AVAIL	-	-	-	1,019.60	-
8919 SEASONAL ASSISTANCE - CLOTHING ASSISTANCE	-	-	1,303.32	2,671.08	40,000.00
9001 ORGANIZATION DUES	100.00	-	135.00	252.00	-
9103 SCHOLARSHIPS/TUITION PAYMENTS	-	-	3,124.00	2,028.39	-
9111 CHRISTMAS REMEMBRANCE	-	-	-	60.72	-
9401 MOVING AND RECRUITMENT	-	-	1,000.00	1,000.00	1,000.00
9402 WORLD SVC & HARVEST FESTIVAL	-	-	14,144.81	13,877.52	14,487.00
9692 SUPPORT SVC TO HEADQUARTERS	3,051.34	31,104.69	83,122.35	69,761.06	65,051.30
9910 GRANTS TO SA UNITS	-	-	2,125.15	-	-
Total Expenses	60,955.07	91,998.99	927,984.02	703,339.14	867,559.36

Surplus / (Deficit)

4,239.86 (43,612.77) 354,310.17 52,712.32 11,040.64 11,040.64